

City of South Daytona

Office of the City Manager / Department of Finance

Post Office Box 214960 • South Daytona, FL 32121 • 386/322-3060 • FAX 386/322-3099



MEMORANDUM

AGENDA ITEM

E 14 DATE 9/14/20

To: James L. Gillis, Jr., City Manager

From: Jason E. Oliva, Deputy Finance Director

Re: First Public Hearing - A Resolution of the City Council of the City of South Daytona Adopting the Tentative Budget for the Fiscal Year 2020-2021

Date: August 17, 2020

Issue: The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. When levying a millage, taxing authorities must follow chapter 200 of the Florida Statutes which govern TRIM. State laws require that two formal public hearings be held in September to adopt the budget for the upcoming fiscal year, 2020-2021. At the first public hearing the City will adopt a tentative budget and set a date and time for the final public hearing.

Solution: Resolution No. 2020-17 adopts the tentative budget and sets the final public hearing for September 29, 2020 immediately following the adoption of the final millage rate resolution. The wording of the attached resolution is consistent with the 2020 TRIM Compliance Workbook provided by the Florida Department of Revenue. The tentative budget for fiscal year 2020-2021 is attached in Exhibit A.

Recommendation: Staff requests council adopt the tentative budget and set the final public hearing date for September 29, 2020 immediately following the adoption of the final millage rate resolution.

Result: The City will remain in compliance with TRIM requirements. According to Florida law, failure to meet TRIM requirements will result in loss of revenue sharing for the taxing authority.

RESOLUTION NO. 2020-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, VOLUSIA COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; AND PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of South Daytona of Volusia County, Florida, held a public hearing as required by Florida Statue 200.065; and

WHEREAS, the City of South Daytona of Volusia County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2020-2021.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA OF VOLUSIA COUNTY, FLORIDA:

SECTION 1. That the City Council of the City of South Daytona, Florida pursuant to the Charter of the City of South Daytona and Chapter 166, Florida Statutes, does hereby adopt the Tentative General, Enterprise, and all other related Fund Budgets, which is summarized and attached hereto as Exhibit "A" which may later be amended by the City Council.

SECTION 2. The Final Public Hearing will be September 29, 2020 immediately following the adoption of the Final Millage Rate Resolution.

SECTION 3. SEVERABILITY. If any section subsection or portion of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption by the City Council.

PASSED upon first and final reading at a regular meeting of the City Council held in the City of South Daytona, Florida, on the 14TH day of September, 2020.

SIGNED:

William C. Hall,
Mayor

ATTEST:

James L. Gillis, Jr.
City Manager

CERTIFIED AS TO FORM:

Scott E. Simpson
City Attorney

**Resolution 20-17
Attachment "A"**

		General Fund Fund Budget	Police Consolidated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
REVENUES										
Taxes										
Ad Valorem Tax	311	\$ 3,946,455	\$ -	\$ -	\$ 1,862,204	\$ -	\$ -	\$ -	\$ -	\$ 5,708,659
Local Option Fuel Taxes	312	-	-	-	-	326,400	-	-	-	326,400
Franchise Fees	313	776,618	-	-	-	-	-	-	-	776,618
Utility Service Taxes	314	1,266,950	-	-	-	-	-	-	-	1,266,950
Communication Services Tax	315	366,000	-	-	-	-	-	-	-	366,000
Sub-Total		6,256,023	-	-	1,862,204	326,400	-	-	-	8,444,627
Business Tax Receipts and Permits										
Business Tax Receipts	321	181,800	-	-	-	-	-	-	-	181,800
Building Permits	322	2,500	-	317,216	-	-	-	-	-	319,716
Other Fees and Permits	329	10,140	-	-	-	-	-	-	-	10,140
Sub-Total		194,440	-	317,216	-	-	-	-	-	511,656
Intergovernmental										
Federal Grants	331	35,460	-	-	69,629	-	453,557	-	-	558,646
State Grants	334	-	-	-	-	1,153,936	-	-	-	1,153,936
State Shared Revenues	335	996,108	-	-	-	15,000	-	-	-	1,011,108
Grants-Other Local Units	337	88,140	-	-	-	-	-	-	-	88,140
Shared Revenues-Other Local Units	338	12,000	-	-	-	-	-	-	-	12,000
Payment in Lieu of Taxes	339	714,717	-	-	-	-	-	-	-	714,717
Sub-Total		1,846,425	-	-	69,629	1,168,936	453,557	-	-	3,538,547
Charges for Services										
General Government	341	5,480	-	-	-	-	-	178,783	-	184,263
Public Safety	342	500	-	23,500	-	-	-	-	-	24,000
Physical Environment	343	2,090,316	-	-	-	-	-	-	-	2,090,316
Water Utility	343	-	-	-	-	-	2,949,000	-	-	2,949,000
Sewer Utility	343	-	-	-	-	-	3,854,750	-	-	3,854,750
Culture/Recreation	347	181,000	-	-	-	-	-	-	-	181,000
Stormwater Management	349	-	-	-	-	-	1,870,000	-	-	1,870,000
Sub-Total		2,277,296	-	23,500	-	-	7,874,550	178,783	-	10,354,129
Fines and Forfeitures										
Judgements and Fines	351	27,700	-	-	-	-	-	-	-	27,700
Violations of Local Ordinances	354	10,350	-	-	-	-	-	-	-	10,350
Other Fines and Forfeitures	359	-	10,000	-	-	-	-	-	-	10,000
Sub-Total		38,050	10,000	-	-	-	-	-	-	48,050
Miscellaneous										
Interest Earnings	361	5,000	-	-	-	-	3,500	-	-	8,500
Special Assessment/Impact Fees	363	150	-	-	-	-	-	-	-	150
Contributions and Donations	366	8,000	-	-	-	-	-	20,000	-	28,000
Other Miscellaneous Revenue	369	160,135	-	-	-	-	-	-	-	160,135
Sub-Total		173,285	-	-	-	-	3,500	20,000	-	196,785
Other Sources										
Contributions from Enterprise Fund	382	565,327	-	-	-	-	-	-	-	565,327
Loan Proceeds	384	-	-	-	-	-	-	-	-	-
Sub-Total		565,327	-	-	-	-	-	-	-	565,327
Non-Operating Sources										
Transfer from Reserves	389	60,838	4,605	-	8,416	64,257	38,550	-	-	176,666
Budgetary Transfer-Depreciation	38/9	-	-	-	-	-	1,148,700	-	-	1,148,700
Sub-Total		60,838	4,605	-	8,416	64,257	1,187,250	-	-	1,328,366
TOTAL REVENUES		\$ 11,411,884	\$ 14,605	\$ 340,716	\$ 1,940,249	\$ 1,559,593	\$ 9,518,857	\$ 178,783	\$ 20,000	\$ 24,984,487

**Resolution 20-17
Attachment "A"**

		General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
EXPENDITURES										
Contingency										
Reserve Contingency	429	\$ 112,737	\$ -	\$ -	\$ 11,978	\$ 1,327	\$ 34,604	\$ 16,325	\$ -	\$ 176,971
Operating Contingency	429	100,000	-	-	50,000	-	100,000	-	-	250,000
Sub-Total		212,737	-	-	61,978	1,327	134,604	16,325	-	426,971
General Government										
Legislative	511	116,006	-	-	-	-	-	-	-	116,006
Executive	512	446,352	-	-	-	-	-	-	-	446,352
Financial and Administrative	513	297,706	-	-	-	-	-	-	-	297,706
Legal Counsel	514	179,000	-	-	-	-	-	-	-	179,000
Comprehensive Planning	515	338,151	-	340,716	964,506	-	-	10,000	-	1,583,373
Human Resources	516	112,404	-	-	-	-	-	-	-	112,404
Debt Service Payments	517	820,227	-	-	1,003,765	58,705	-	-	-	1,882,697
Information Technology	518	112,496	-	-	-	-	100,216	-	-	212,712
Other General Government	519	281,748	-	-	-	-	-	-	-	281,748
Sub-Total		2,686,092	-	340,716	1,868,271	58,705	100,216	-	10,000	5,064,000
Public Safety										
Law Enforcement	521	3,470,163	14,605	-	-	-	-	-	-	3,484,768
Fire Control	522	1,613,271	-	-	-	-	-	-	-	1,613,271
Sub-Total		5,083,434	14,605	-	-	-	-	-	-	5,098,039
Physical Environment										
Solid Waste Control Services	534	1,584,175	-	-	-	-	-	-	-	1,584,175
Debt Service Payments	534	-	-	-	-	-	1,043,672	-	-	1,043,672
Water and Sewer Service	536	-	-	-	-	-	5,945,424	-	-	5,945,424
Flood Control / Stormwater Management	538	-	-	-	-	-	783,763	-	-	783,763
Utility Billing	539	-	-	-	-	-	835,877	-	-	835,877
Public Works	541	381,782	-	-	-	-	-	-	-	381,782
Equipment Maintenance Service Fund	519	-	-	-	-	-	-	162,458	-	162,458
Roads and Streets	549	188,579	-	-	-	1,499,561	-	-	-	1,688,140
Sub-Total		2,164,536	-	-	-	1,499,561	8,708,836	162,458	-	12,535,391
Economic Environment										
Other Economic Environment	559	-	-	-	10,000	-	-	-	-	10,000
Sub-Total		-	-	-	10,000	-	-	-	-	10,000
Culture/Recreation										
Parks and Recreation	572	676,443	-	-	-	-	-	-	10,000	686,443
Community Center	573	106,329	-	-	-	-	-	-	-	106,329
Special Events	574	74,106	-	-	-	-	-	-	-	74,106
Summer/Spring Day Camp	578	69,676	-	-	-	-	-	-	-	69,676
Recreation Programs	579	286,331	-	-	-	-	-	-	-	286,331
Sub-Total		1,214,885	-	-	-	-	-	-	10,000	1,224,885
Interfund Transfers Out										
Transfer to General Fund	581	-	-	-	-	-	565,327	-	-	565,327
Transfer to ADA Advisory Committee Fund	581	-	-	-	-	-	-	-	-	-
Transfer to Capital Project Fund	581	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund	581	-	-	-	-	-	-	-	-	-
Transfer to Police Confiscated Fund	581	-	-	-	-	-	-	-	-	-
Transfer to Transportation Fund	581	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund	581	-	-	-	-	-	-	-	-	-
Amortization Expense	581	-	-	-	-	-	9,874	-	-	9,874
Transfer to Reserves	581	50,000	-	-	-	-	-	-	-	50,000
Sub-Total		50,000	-	-	-	-	675,201	-	-	725,201
TOTAL EXPENDITURES AND TRANSFERS		\$ 11,411,684	\$ 14,605	\$ 340,716	\$ 1,840,248	\$ 1,559,593	\$ 9,518,857	\$ 178,783	\$ 20,000	\$ 24,984,487