

# City of South Daytona

Office of the City Manager / Department of Finance

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## MEMORANDUM

## AGENDA ITEM

Item # E19

Date: September 13, 2021

**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 2021-2022

**Date:** September 3, 2021

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**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, 2021-2022. 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. 2021-21 adopts the tentative budget and sets the final public hearing for September 28, 2021 immediately following the adoption of the final millage rate resolution. The wording of the attached resolution is consistent with the 2021 TRIM Compliance Workbook provided by the Florida Department of Revenue. The tentative budget for fiscal year 2021-2022 is attached in Exhibit A.

**Recommendation:** Staff requests council adopt the tentative budget and set the final public hearing date for September 28, 2021 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. 2021-21

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; SPECIFYING THE DATE, TIME, AND PLACE OF THE SECOND AND FINAL PUBLIC HEARING TO ADOPT A FINAL BUDGET; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, on July 27, 2021, the City Council established a proposed millage rate, computed a rolled-back rate, and established a date, time, and place for a public hearing to consider the proposed millage rate and tentative budget for Fiscal Year 2021-2022; and

**WHEREAS**, pursuant to Section 200.065, Florida Statutes, a public hearing on the tentative budget has been conducted by the City Council on September 13, 2021, at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida; and

**WHEREAS**, the City of South Daytona has set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2021-2022; and

**WHEREAS**, a second and final public hearing to adopt a final budget will be conducted on September 28, 2021 at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida, immediately following the adoption of the Final Millage Rate Resolution.

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

**SECTION 1.** The City Council of the City of South Daytona, Florida pursuant to the Charter of the City of South Daytona and Chapters 166 and 200, Florida Statutes, does hereby adopt the Tentative General, Enterprise, and all other related Fund Budgets, which are summarized and attached hereto as Exhibit "A" which may later be amended by the City Council.

**SECTION 2.** A second and final public hearing to adopt a final budget will be conducted on September 28, 2021 at 6:00 pm at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida, 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 13<sup>TH</sup> day of September, 2021.

Signed: The City Council of the  
City of South Daytona, Florida

\_\_\_\_\_  
The Honorable William C. Hall, Mayor

Attest:

\_\_\_\_\_  
James L. Gillis, Jr., City Manager

Approved as to form and legality:

\_\_\_\_\_  
Wade Vose, City Attorney

**Resolution 21-21  
Attachment "A"**

	General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Capital Project Fund Budget	Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
<b>REVENUES</b>										
<b><u>Taxes</u></b>										
Ad Valorem Tax	\$ 4,114,304	\$ -	\$ -	\$ 2,019,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,133,853
Local Option Fuel Taxes	-	-	-	-	345,000	-	-	-	-	345,000
Franchise Fees	777,218	-	-	-	-	-	-	-	-	777,218
Utility Service Taxes	1,300,862	-	-	-	-	-	-	-	-	1,300,862
Communication Services Tax	390,000	-	-	-	-	-	-	-	-	390,000
<b>Sub-Total</b>	<b>6,582,384</b>	<b>-</b>	<b>-</b>	<b>2,019,549</b>	<b>345,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,946,933</b>
<b><u>Business Tax Receipts and Permits</u></b>										
Business Tax Receipts	188,000	-	-	-	-	-	-	-	-	188,000
Building Permits	2,500	-	253,488	-	-	-	-	-	-	255,988
Other Fees and Permits	3,740	-	-	-	-	-	-	-	-	3,740
<b>Sub-Total</b>	<b>194,240</b>	<b>-</b>	<b>253,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>447,728</b>
<b><u>Intergovernmental</u></b>										
Federal Grants	2,460	-	-	-	-	-	75,000	-	-	77,460
State Grants	-	-	-	-	53,936	-	100,000	-	-	153,936
State Shared Revenues	1,118,196	-	-	-	105,128	-	-	-	-	1,223,324
Grants-Other Local Units	181,242	-	-	-	-	-	-	-	-	181,242
Shared Revenues-Other Local Units	12,000	-	-	-	-	-	-	-	-	12,000
Payment in Lieu of Taxes	765,384	-	-	-	-	-	-	-	-	765,384
<b>Sub-Total</b>	<b>2,079,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,064</b>	<b>-</b>	<b>175,000</b>	<b>-</b>	<b>-</b>	<b>2,413,346</b>
<b><u>Charges for Services</u></b>										
General Government	9,480	-	-	-	-	-	-	196,400	-	205,880
Public Safety	500	-	23,500	-	-	-	-	-	-	24,000
Physical Environment	2,129,256	-	-	-	-	-	-	-	-	2,129,256
Water Utility	-	-	-	-	-	-	3,222,800	-	-	3,222,800
Sewer Utility	-	-	-	-	-	-	4,196,150	-	-	4,196,150
Culture/Recreation	158,450	-	-	-	-	-	-	-	-	158,450
Stormwater Management	-	-	-	-	-	-	1,085,400	-	-	1,085,400
<b>Sub-Total</b>	<b>2,297,686</b>	<b>-</b>	<b>23,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,504,350</b>	<b>196,400</b>	<b>-</b>	<b>11,021,936</b>
<b><u>Fines and Forfeitures</u></b>										
Judgements and Fines	35,100	-	-	-	-	-	-	-	-	35,100
Violations of Local Ordinances	25,350	-	-	-	-	-	-	-	-	25,350
Other Fines and Forfeitures	-	10,000	-	-	-	-	-	-	-	10,000
<b>Sub-Total</b>	<b>60,450</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,450</b>
<b><u>Miscellaneous</u></b>										
Interest Earnings	9,600	-	-	-	-	-	3,500	-	-	13,100
Special Assessment/Impact Fees	150	-	-	-	-	-	-	-	-	150
Contributions and Donations	8,000	-	-	-	-	-	-	-	20,000	28,000
Other Miscellaneous Revenue	163,635	-	-	-	-	-	-	-	-	163,635
<b>Sub-Total</b>	<b>181,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>20,000</b>	<b>204,885</b>
<b><u>Other Sources</u></b>										
Contributions from Enterprise Fund	544,903	-	-	-	-	-	-	-	-	544,903
Loan Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>544,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544,903</b>
<b><u>Non-Operating Sources</u></b>										
Transfer from Reserves	301,500	4,605	-	-	11,244	1,374,127	120,000	-	-	1,811,476
Budgetary Transfer-Depreciation	-	-	-	-	-	-	1,148,700	-	-	1,148,700
<b>Sub-Total</b>	<b>301,500</b>	<b>4,605</b>	<b>-</b>	<b>-</b>	<b>11,244</b>	<b>1,374,127</b>	<b>1,268,700</b>	<b>-</b>	<b>-</b>	<b>2,960,176</b>
<b>TOTAL REVENUES</b>	<b>\$ 12,241,830</b>	<b>\$ 14,605</b>	<b>\$ 276,988</b>	<b>\$ 2,019,549</b>	<b>\$ 515,308</b>	<b>\$ 1,374,127</b>	<b>\$ 9,951,550</b>	<b>\$ 196,400</b>	<b>\$ 20,000</b>	<b>\$ 26,610,357</b>

**Resolution 21-21  
Attachment "A"**

	General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Capital Project Fund Budget	Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
<b><u>EXPENDITURES</u></b>										
<b><u>Contingency</u></b>										
Reserve Contingency	\$ 100,726	\$ -	\$ -	\$ 14,726	\$ 1,327	\$ -	\$ 41,441	\$ 16,325	\$ -	\$ 174,545
Operating Contingency	100,000	-	-	60,000	-	-	100,000	-	-	260,000
Sub-Total	200,726	-	-	74,726	1,327	-	141,441	16,325	-	434,545
<b><u>General Government</u></b>										
Legislative	134,456	-	-	-	-	-	-	-	-	134,456
Executive	403,260	-	-	-	-	-	-	-	-	403,260
Financial and Administrative	369,875	-	-	-	-	-	-	-	-	369,875
Legal Counsel	167,000	-	-	-	-	-	-	-	-	167,000
Comprehensive Planning	374,660	-	276,988	933,954	-	1,374,127	-	-	10,000	2,969,729
Debt Service Payments	831,143	-	-	978,869	56,420	-	-	-	-	1,866,432
Information Technology	114,983	-	-	-	-	-	118,318	-	-	233,301
Other General Government	235,279	-	-	-	-	-	-	-	-	235,279
Sub-Total	2,630,656	-	276,988	1,912,823	56,420	1,374,127	118,318	-	10,000	6,379,332
<b><u>Public Safety</u></b>										
Law Enforcement	3,712,522	14,605	-	-	-	-	-	-	-	3,727,127
Fire Control	1,794,800	-	-	-	-	-	-	-	-	1,794,800
Sub-Total	5,507,322	14,605	-	-	-	-	-	-	-	5,521,927
<b><u>Physical Environment</u></b>										
Solid Waste Control Services	1,657,639	-	-	-	-	-	-	-	-	1,657,639
Debt Service Payments	-	-	-	-	-	-	1,044,079	-	-	1,044,079
Water and Sewer Service	-	-	-	-	-	-	5,922,010	-	-	5,922,010
Flood Control / Stormwater Management	-	-	-	-	-	-	1,177,214	-	-	1,177,214
Utility Billing	-	-	-	-	-	-	798,711	-	-	798,711
Public Works	220,957	-	-	-	-	-	-	-	-	220,957
Equipment Maintenance Service Fund	-	-	-	-	-	-	-	180,075	-	180,075
Roads and Streets	476,604	-	-	-	457,561	-	-	-	-	934,165
Sub-Total	2,355,200	-	-	-	457,561	-	8,942,014	180,075	-	11,934,850
<b><u>Economic Environment</u></b>										
Other Economic Environment	-	-	-	32,000	-	-	-	-	-	32,000
Sub-Total	-	-	-	32,000	-	-	-	-	-	32,000
<b><u>Culture/Recreation</u></b>										
Parks and Recreation	805,428	-	-	-	-	-	-	-	10,000	815,428
Community Center	173,274	-	-	-	-	-	-	-	-	173,274
Special Events	130,148	-	-	-	-	-	-	-	-	130,148
Summer/Spring Day Camp	66,750	-	-	-	-	-	-	-	-	66,750
Recreation Programs	322,326	-	-	-	-	-	-	-	-	322,326
Sub-Total	1,497,926	-	-	-	-	-	-	-	10,000	1,507,926
<b><u>Interfund Transfers Out</u></b>										
Transfer to General Fund	-	-	-	-	-	-	544,903	-	-	544,903
Transfer to ADA Advisory Committee Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Project Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Police Confiscated Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Transportation Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Internal Service Fund	-	-	-	-	-	-	-	-	-	-
Amortization Expense	-	-	-	-	-	-	9,874	-	-	9,874
Transfer to Reserves	50,000	-	-	-	-	-	195,000	-	-	245,000
Sub-Total	50,000	-	-	-	-	-	749,777	-	-	799,777
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 12,241,830</b>	<b>\$ 14,605</b>	<b>\$ 276,988</b>	<b>\$ 2,019,549</b>	<b>\$ 515,308</b>	<b>\$ 1,374,127</b>	<b>\$ 9,951,550</b>	<b>\$ 196,400</b>	<b>\$ 20,000</b>	<b>\$ 26,610,357</b>