

**CITY OF DUNNELLON
COUNCIL
AGENDA SUMMARY FORM**

Meeting Date: August 9, 2021

Review by City Attorney:

Responsible Dept.: Finance

Council Action:

Department Head Approval: Jan Smith

Date of Action:

Subject: FY2020-2021 Third Quarter General Fund Budget Update

Request for Approval Summary Explanation & Background: Attached are the FY2020-2021 Third quarter results. The following documents are provided.

- Budget vs Actuals period ending June 30, 2021
- Reserve Balances as of June 30, 2021

Fiscal Information: N/A

Procurement Method: N/A

Purchase Requisition#: N/A

Recommended Action:

Initiated by: JS

**CITY OF DUNNELLON
2020-2021 YEAR TO DATE SUMMARY
JUNE 75% COMPLETE**

GENERAL FUND

| | FY 19-20 | FY 20-21 REVISED/ AMENDED | FY 20-21 YEAR TO DATE | FY 20-21 % OF BUDGET COLLECTED | FY 20-21 PROJECTED | Projected vs Budget (Under)/Over Budget) | Variance From Budget at Year End |
|--------------------------------------|------------------|---------------------------------|--------------------------|--------------------------------------|-----------------------|---|--|
| REVENUES | ACTUAL | BUDGET | ACTUAL | | | | |
| 1 Taxes | 1,945,014 | 1,739,701 | 1,605,407 | 92.3% | 1,926,036 | 186,335 | Increase due to voter approve continuation of 1% Discretionary Sales Surtax in December 2020 not budgeted |
| 2 Licenses & Permits | 109,789 | 152,445 | 147,087 | 96.5% | 178,107 | 25,662 | Increase in anticipated building permit revenue as a result of commercial and new home construction. |
| 3 Special Assessment | 1 | - | 1 | 0.0% | 1 | 1 | |
| 4 Impact Fees | - | - | 3,780 | 0.0% | 3,780 | 3,780 | First year of implementation |
| 5 Intergovernmental | 134 | 100 | 251 | 250.7% | 276 | 176 | |
| 6 Federal Grants | 623,107 | 88,600 | 86,019 | 97.1% | 86,019 | (2,581) | Decrease due to FDLE grants carried forward to current year completed in prior fiscal year. |
| 7 State Grants | 293,835 | 35,000 | - | 0.0% | 35,000 | - | |
| 8 State Shared | 225,692 | 224,040 | 170,690 | 76.2% | 224,040 | - | |
| 9 Local Grants | 3,712 | 3,000 | - | 0.0% | 2,000 | (1,000) | Decrease due to reduction in allowable program award amount |
| 10 Charges For Services | 8,588 | 9,284 | 6,054 | 65.2% | 8,225 | (1,059) | Cemetery Fee (Open/Close and Deed Preparation) collection less than anticipated |
| 11 Public Safety | 3,105 | 4,500 | 3,302 | 73.4% | 4,427 | (73) | |
| 12 Sanitation | 241,571 | 244,738 | 124,405 | 50.8% | 244,738 | - | |
| 13 Transportation | 16,520 | 17,555 | - | 0.0% | 17,555 | - | |
| 14 Culture/Recreation | 8,968 | 10,000 | 4,894 | 48.9% | 10,044 | 44 | |
| 15 Fines & Forfeitures | 7,445 | 11,548 | 7,330 | 63.5% | 10,217 | (1,331) | Based on citations issued and collected |
| Miscellaneous | 166,445 | 108,977 | 81,615 | 74.9% | 125,012 | 16,035 | Increase of \$14,008 in anticipated cemetery lot sales and cemetery reserve transfer. \$2,000 donation to the Police Trust account for Cops for Kids |
| 16 Contribution From Water and Sewer | - | - | - | 0.0% | - | - | |
| 18 Other Sources/Uses | 53,539 | 1,311,262 | 8,411 | 0.6% | 350,873 | (960,389) | Reduction due to projects carried forward to FY2021-2022 |
| 19 Total GF Revenues | 3,707,464 | 3,960,750 | 2,249,247 | 56.8% | 3,226,349 | (734,401) | |

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**CITY OF DUNNELLON
2020-2021 YEAR TO DATE SUMMARY
JUNE 75% COMPLETE**

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| | FY 19-20 | FY 20-21 REVISED/ AMENDED | FY 20-21 YEAR TO DATE | FY 20-21 % OF BUDGET COLLECTED | FY 20-21 PROJECTED | Projected vs Budget (Under)/Over Budget) | Variance From Budget at Year End |
|---|-----------|---------------------------------|--------------------------|--------------------------------------|-----------------------|---|--|
| | ACTUAL | BUDGET | ACTUAL | | | | |
| 26 EXPENDITURES | | | | | | | |
| 27 City Council | 220,058 | 287,205 | 165,321 | 57.6% | 288,912 | 1,707 | Increase primarily due to use of Zoom platform for Council meetings |
| 28 Executive | 137,153 | 144,780 | 113,962 | 78.7% | 125,617 | (19,163) | Decrease due to vacant position |
| 29 City Clerk | 246,367 | 242,997 | 195,924 | 80.6% | 277,290 | 34,293 | Increase primarily due to City Clerk salary increase and added position of Assistant City Clerk |
| 30 Legal Counsel | 117,700 | 63,100 | 66,261 | 105.0% | 82,036 | 16,431 | Increase primarily due to legal service associated with Comprehensive Planning items |
| 31 Comprehensive Planning & Development | 116,047 | 151,426 | 72,265 | 47.7% | 144,186 | (7,240) | Decrease primarily due to position vacancy |
| 32 Information Technology | 30,988 | 36,786 | 23,949 | 65.1% | 25,048 | (11,738) | Decrease primarily due to position vacancy |
| 33 Finance | 138,778 | 134,140 | 85,393 | 63.7% | 138,656 | 4,516 | Increase due to PT Finance Clerk moved to Full-time as a result of increased responsibilities |
| 34 Buildings Repair/Maintenance | 34,580 | 82,840 | 25,895 | 31.3% | 48,693 | (34,147) | Contractual and janitorial expenses less than anticipated |
| 35 Garage | 10,202 | 13,061 | 7,733 | 59.2% | 12,799 | (263) | |
| 36 Police | 805,177 | 1,242,691 | 922,559 | 74.2% | 903,034 | (339,657) | Decrease due to capital items carried forward to FY2021-2022 |
| 37 Fire/Rescue | 27,294 | 7,300 | 4,979 | 68.2% | 6,477 | (823) | |
| 38 Animal Control | 4,452 | 5,026 | 2,400 | 47.7% | 5,026 | - | |
| 39 Building Inspector | 94,472 | 111,920 | 56,139 | 50.2% | 105,159 | (6,761) | Decrease primarily due to position vacancy |
| 40 Sanitation | 1,301,705 | 179,520 | 113,334 | 63.1% | 179,520 | - | |
| 41 Cemetery | 15,722 | 31,660 | 19,767 | 62.4% | 31,312 | (348) | |
| 42 Roads and Streets | 248,221 | 1,129,530 | 223,897 | 19.8% | 488,733 | (640,797) | Decrease due to capital items carried forward to FY2021-2022 |
| 43 Mosquito Control | 0 | 1,517 | 427 | 28.2% | 1,162 | (355) | |
| 44 Parks and Recreation | 48,098 | 82,298 | 33,985 | 41.3% | 76,835 | (5,463) | Decrease primarily due to operating expenses less than anticipated |
| 45 Police Trust Expense | 1,383 | - | 1,642 | 0.0% | 1,642 | 1,642 | Expenses associated with giving back to the community during Thanksgiving and Christmas holidays |
| 46 Other Sources/Uses | - | 12,953 | - | 0.0% | 12,953 | - | |
| 47 | | | | | | | |
| 48 Total GF Expenditures | 3,598,397 | 3,960,750 | 2,135,831 | 53.9% | 2,955,090 | (1,005,660) | Decrease primarily due to capital expenses carried forward to FY2021-2022 |
| 49 Surplus/(Deficit) | 109,067 | | | | 271,259 | | Primarily due to voter approved continuation of 1% sales tax |

CASH RESERVES

| | | BALANCE 10/1/2020 | BALANCE 5/31/2021 | BALANCE 6/30/2021 | NET CHANGE FROM PRIOR PERIOD | NET CHANGE FROM START OF YEAR |
|----|--|----------------------|----------------------|----------------------|------------------------------------|-------------------------------------|
| 1 | GF EQUITIES | | | | | |
| 2 | 02000-15135 GAS TAX EQUITY ACCT-5TH CENT | 1,066,671.90 | 926,624.64 | 931,274.51 | 4,649.87 | (135,397.39) |
| 3 | 02000-15136-PD IMPACT FEE EQUITY | - | 3,780.00 | 3,780.00 | 0.00 | 3,780.00 |
| 4 | 02000-15138 TREE FUND EQUITY | 1,597.62 | 1,597.62 | 1,597.62 | 0.00 | 0.00 |
| 5 | 02000-15160 GAS TAX EQUITY ACCT-6TH CENT | 72,250.59 | 72,250.59 | 72,250.59 | 0.00 | 0.00 |
| 6 | 02000-15162 CEMETERY EQUITY ACCT | 59,878.00 | 73,152.22 | 73,889.50 | 737.28 | 14,011.50 |
| 7 | 02000-15171 PD TRUST EQUITY | 676.20 | 1,135.01 | 1,135.05 | 0.04 | 458.85 |
| 8 | 02000-15172 PD FORFEITURE EQUITY | 2,067.45 | 2,068.26 | 2,068.34 | 0.08 | 0.89 |
| 9 | 02000-15173 GF UNRESTRICTED | 796,661.63 | 1,318,931.29 | 1,225,645.79 | (93,285.50) | 428,984.16 |
| 10 | 02000-15173-BAL GF UNRESTRICTED | - | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 02000-15175 GF CAPITAL INFRASTRUCTURE EQUITY | 2,105,187.00 | 1,808,014.50 | 1,808,014.50 | 0.00 | (297,172.50) |
| 12 | 02000-15177 POLICE AUTOMATION EQU. | 24,947.43 | 24,947.43 | 24,947.43 | 0.00 | 0.00 |
| 13 | 02000-15185 DESIGNATED CAP REP EQY | 117,590.13 | 128,067.24 | 128,067.24 | 0.00 | 10,477.11 |
| 14 | 02000-15186 GAS TAX CAP REPLACE EQY | 69,355.54 | 69,355.54 | 69,355.54 | 0.00 | 0.00 |
| 15 | 02000-15187 POLICE EDUCATION EQUITY | 4,760.59 | 4,760.59 | 4,760.59 | 0.00 | 0.00 |
| 16 | 02000-15188 INFRASTRUCTURE EQUITY | 12,683.88 | 12,683.88 | 12,683.88 | 0.00 | 0.00 |
| 17 | (Capital Items Only)(Roads & Streets) | | | | | |
| 18 | 02000-15188 T2017 1% Local Infrasturcture Surtax | 362,807.53 | 504,688.54 | 526,526.18 | 21,837.64 | 163,718.65 |
| 19 | 02000-15191 EMERGENCY RESERVE EQUITY | 662,692.72 | 664,583.41 | 664,781.58 | 198.17 | 2,088.86 |
| 20 | 02000-15199 GF DEBT SVC RESERVE (FUND 140) | 43,749.92 | 72,916.56 | 43,749.89 | (29,166.67) | (0.03) |
| 21 | GF EQUITIES | 5,403,578.13 | 5,689,557.32 | 5,594,528.23 | (95,029.09) | 190,950.10 |
| 22 | | | | | | |
| 23 | DEBT SERVICE | 2,143,750.00 | 2,056,250.00 | 2,012,500.00 | 43,750.00 | (131,250.00) |
| 24 | \$175,000 ANNUALLY | | | | | |
| 25 | MATURITY 12/31/32 | | | | | |