

**CITY OF DUNNELLON  
COUNCIL  
AGENDA SUMMARY FORM**

**Meeting Date:** May 9, 2022

**Responsible Dept.:** Finance

**Department Head Approval:** Jan Smith

**Subject:** FY2021-2022 Second Quarter General Fund Budget Update

**Request for Approval Summary Explanation & Background:** Attached are the FY2021-2022 Second quarter results. The following documents are provided.

- Budget vs Actuals period ending March 31, 2022
- Cash Reserves as of March 31, 2022

**Fiscal Information:** N/A

**Procurement Method:** N/A

**Purchase Requisition#:** N/A

**Recommended Action:**

**Initiated by:** JS

**CITY OF DUNNELLON  
2021-2022 YEAR TO DATE SUMMARY  
MARCH 50% COMPLETE**

**GENERAL FUND**

	FY 20-21 ACTUAL	FY 21-22 REVISED/ AMENDED BUDGET	FY 21-22 YEAR TO DATE ACTUAL	FY 21-22 % OF BUDGET COLLECTED	FY 21-22 PROJECTED	Projected vs Budget (Under)/Over Budget)	Comment
<b>REVENUES</b>							
1 Taxes (New)	2,061,752	2,065,156	1,305,040	63.2%	2,063,660	(1,496)	Under due to anticipated Delinquent Taxes coming in less than budget
2 Licenses & Permits	197,494	186,342	76,870	41.3%	188,960	2,618	Over \$2,618 primarily due to Zoning and Other permits
Impact Fees	6,930	-	2,520	-	2,520	2,520	First year of collections
3 Special Assesment	1	-	-	-	1	1	
4 Intergovernmental	363	100	96	1	146	46	
5 Federal Grants	86,019	5,081	460,785	9069%	465,866	460,785	Over \$460,785 due to receipt of ARPA grant funds for stormwater infrastructure
6 State Grants	35,000	-	-	0.0%	-	-	
7 State Shared	265,292	251,177	128,582	51%	251,177	-	
8 Local Grants	1,700	2,000	231	12%	1,231	(769)	
9 Charges For Services	7,979	8,426	3,292	39%	7,051	(1,375)	Decrease due to lag in Cemetery related revenues
10 Public Safety	4,618	3,000	2,515	83.8%	4,015	1,015	Increase due to anticipated increase for fire safety inspections
11 Sanitation	250,863	258,299	66,616	25.8%	258,299	-	
12 Transportation	17,556	18,082	-	0.0%	18,082	-	
13 Culture/Recreation	9,738	8,055	1,980	24.6%	8,059	4	
14 Fines & Forfeitures	14,953	8,985	3,851	42.9%	8,344	(641)	Anticipated revenue based on citations issued
15 Miscellaneous	104,880	99,992	56,173	56.2%	97,896	(2,096)	Decrease due to refunds for 125 YR Park donations
16 Transfer from Reserves (Old)	8,411	1,237,861	-	0.0%	1,237,861	-	
17							
18 <b>Total GF Revenues</b>	<b>3,073,547</b>	<b>4,152,556</b>	<b>2,108,552</b>	<b>50.8%</b>	<b>4,613,168</b>	<b>460,612</b>	

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2021-2022 YEAR TO DATE SUMMARY  
MARCH 50% COMPLETE**

	FY 20-21 ACTUAL	FY 21-22 REVISED/ AMENDED BUDGET	FY 21-22 YEAR TO DATE ACTUAL	FY 21-22 % OF BUDGET COLLECTED	FY 21-22 PROJECTED	Projected vs Budget (Under)/Over Budget)	Comment
19	City Council	224,171	289,314	114,894	39.7%	287,174	(2,140) Decreases primarily due to projected travel related expenses
20	Executive	114,152	-	-	-	-	
21	City Clerk	275,545	332,595	171,902	52%	331,648	(947)
22	Legal Counsel	106,134	63,100	41,903	66%	73,453	10,353 Increase primarily due to legal expenses associated with Community Development offset by pass-thru fees of \$8,103
23	Comprehensive Planning & Development	104,015	141,183	54,014	38%	134,778	(6,405) Decreases primarily due to position vacancy and building inspection services
24	Information Technology	35,385	47,424	18,802	40%	43,590	(3,834) Decrease primarily due to contracted IT services
25	Finance	143,354	172,211	64,012	37%	171,290	(921)
26	Buildings Repair/Maintenance	35,863	96,553	25,712	27%	97,102	549
27	Garage	11,263	13,265	5,648	43%	13,265	-
28	Police	1,154,479	1,255,067	398,660	32%	1,268,596	13,529 Increases primarily due to officer special detail assignments which is offset by \$4,380 received from hiring agencies, Reserve Officer salaries \$5,749 and \$3,000 for appraisal of property for new police facility.
29	Fire/Rescue	(199,671)	7,681	3,703	48%	7,174	(507)
30	Animal Control	4,020	7,406	1,735	23%	7,406	-
31	Building Inspector	92,076	108,009	38,186	35%	107,215	(794)
32	Sanitation	175,571	183,240	74,646	41%	183,240	-
33	Cemetery	25,753	34,918	16,020	46%	34,949	31
34	Roads and Streets	357,006	1,268,739	172,861	14%	1,267,224	(1,515) Decrease primarily due to electricity and water and sewer expense less than anticipated
35	Mosquito Control	703	1,448	460	32%	1,448	-
36	Parks and Recreation	64,959	114,761	41,451	36%	110,194	(4,567) Decrease primarily due to water and sewer expense less than anticipated
37	Police Trust Expense	1,831	-	1,343	0%	1,343	1,343 Donations spent for community activities
38	Transfer to Reserves	-	15,642	-	0%	15,642	
39							
40	<b>Total GF Expenditures</b>	<b>2,726,611</b>	<b>4,152,556</b>	<b>1,245,949</b>	<b>30%</b>	<b>4,156,732</b>	<b>4,176</b>
41	<b>Surplus/(Deficit)</b>	<b>346,936</b>	<b>-</b>	<b>862,602</b>		<b>456,436</b>	<b>Anticipated surplus primarily due to ARPA grant funding for stormwater infrastructure</b>

CASH RESERVES

		UNAUDITED BALANCE 10/1/2021	BALANCE 2/28/2022	BALANCE 3/31/2022	NET CHANGE FROM PRIOR PERIOD	NET CHANGE FROM START OF YEAR
	<b>GF EQUITIES</b>					
1	02000-15135 GAS TAX EQUITY ACCT-5TH CENT	898,982.56	918,472.87	902,878.73	(15,594.14)	3,896.17
2	02000-15136-PD IMPACT FEE EQUITY	6,930.00	8,820.00	9,135.00	315.00	2,205.00
3	02000-15138 TREE FUND EQUITY	1,597.62	1,597.62	1,597.62	0.00	0.00
4	02000-15160 GAS TAX EQUITY ACCT-6TH CENT	72,250.59	72,250.59	72,250.59	0.00	0.00
5	02000-15162 CEMETERY EQUITY ACCT	80,397.31	82,807.19	83,544.47	737.28	3,147.16
6	02000-15171 PD TRUST EQUITY	1,153.95	2,297.22	2,297.32	0.10	1,143.37
7	02000-15172 PD FORFEITURE EQUITY	2,068.61	2,069.03	2,069.12	0.09	0.51
8	02000-15173 GF UNRESTRICTED	1,076,134.42	1,917,609.72	1,461,369.61	(456,240.11)	385,235.19
9	02000-15175 GF CAPITAL INFRASTRUCTURE EQUITY	1,808,014.50	1,808,014.50	1,808,014.50	0.00	0.00
10	02000-15177 POLICE AUTOMATION EQU.	24,947.43	24,947.43	24,947.43	0.00	0.00
11	02000-15185 DESIGNATED CAP REP EQY	138,098.52	136,041.31	127,971.92	(8,069.39)	(10,126.60)
12	02000-15186 GAS TAX CAP REPLACE EQY	69,355.54	69,355.54	69,355.54	0.00	0.00
13	02000-15187 POLICE EDUCATION EQUITY	4,760.59	4,760.59	4,760.59	0.00	0.00
14	02000-15188 INFRASTRUCTURE EQUITY	12,683.88	12,683.88	12,683.88	0.00	0.00
15	(Capital Items Only)(Roads & Streets)					
16	02000-15188 T2017 1% Local Infrastrcture Surtax	587,854.00	701,121.20	709,075.47	7,954.27	121,221.47
17	02000-15191 EMERGENCY RESERVE EQUITY	680,870.62	681,997.77	682,264.03	266.26	1,393.41
18	02000-15199 GF DEBT SVC RESERVE (FUND 140)	43,749.88	72,916.53	43,749.86	(29,166.67)	(0.02)
19	02000-15200 G2126 RESTRICTED GRANT-(ARPA)	-	-	456,300.00	456,300.00	456,300.00
20	<b>GF EQUITIES</b>	5,509,850.02	6,517,762.99	6,474,265.68	(43,497.31)	964,415.66
21						
22	<b>DEBT SERVICE</b>	1,968,750.00	1,925,000.00	1,881,250.00	43,750.00	(87,500.00)
23	<b>\$175,000 ANNUALLY</b>					
24	<b>MATURITY 12/31/32</b>					