

**CITY OF DUNNELLON
COUNCIL
AGENDA SUMMARY FORM**

Meeting Date: August 8, 2022

Responsible Dept.: Finance

Presenter: Jan Smith

Subject: FY2021-2022 Third Quarter General Fund Budget Update

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

- Budget vs Actuals period ending June 30, 2022
- Cash Reserves as of June 30, 2022

Fiscal Information: N/A

Procurement Method: N/A

Purchase Requisition#: N/A

**CITY OF DUNNELLON
2021-2022 YEAR TO DATE SUMMARY
JUNE 75% 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
REVENUES							
1 Taxes (New)	2,061,752	2,065,156	1,727,100	83.6%	2,066,408	1,252	Increase due to anticipated Delinquent Taxes coming in greater than budget
2 Licenses & Permits	197,494	186,342	105,425	56.6%	145,392	(40,950)	Under primarily due to requests for building permits not coming in as anticipated
Impact Fees	6,930	-	3,780	-	3,780	3,780	
3 Special Assessment	1	-	-	-	1	1	
4 Intergovernmental	363	100	149	1	174	74	
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	185,229	74%	246,338	(4,839)	Decrease primarily due to Alcoholic Beverage License Renewal not coming in as anticipated
8 Local Grants	1,700	2,000	661	33%	1,161	(839)	
9 Charges For Services	7,979	8,426	6,711	80%	8,591	165	
10 Public Safety	4,618	3,000	3,745	124.8%	4,495	1,495	Over \$1,495 due to anticipated increase for fire safety inspections
11 Sanitation	250,863	258,299	133,644	51.7%	258,299	-	
12 Transportation	17,556	18,082	18,082	100.0%	18,082	-	
13 Culture/Recreation	9,738	8,055	5,573	69.2%	8,059	4	
14 Fines & Forfeitures	14,953	8,985	6,914	77.0%	9,160	175	Anticipate revenue based on citations issued
15 Miscellaneous	104,880	99,992	409,830	409.9%	434,922	334,930	Over primarily due to sale of Souls Harbor Church \$327,190
16 Transfer from Reserves (Old)	8,411	1,237,861	-	0.0%	1,200,246	(37,615)	Decrease due to capital projects not anticipated to be completed this fiscal year \$32,268 City Hall Flooring, \$5,347 computer equipment not needed
17							
18 Total GF Revenues	3,073,547	4,152,556	3,067,628	73.9%	4,870,974	718,418	

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2021-2022 YEAR TO DATE SUMMARY
JUNE 75% 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 EXPENDITURES							
City Council	224,171	289,314	169,398	58.6%	285,454	(3,860)	Decrease primarily due to decrease in travel related expenses
20 Executive	114,152	-	-	-	-	-	
21 City Clerk	275,545	332,595	246,209	74%	331,867	(728)	
22 Legal Counsel	106,134	63,100	75,475	120%	91,250	28,150	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	93,156	66%	144,586	3,403	Increase primarily related to building inspection services
24 Information Technology	35,385	47,424	27,397	58%	37,108	(10,316)	Decrease primarily due to contracted IT services
25 Finance	143,354	172,211	118,073	69%	164,909	(7,302)	Decrease primarily due to upgrade of the City's financial system postponed to FY22-23
26 Buildings Repair/Maintenance	35,863	96,553	35,209	36%	66,356	(30,197)	Decrease primarily due to postponement of City Hall Flooring replacement to FY22-23
27 Garage	11,263	13,265	8,448	64%	13,265	-	
28 Police	1,154,479	1,255,067	600,504	48%	1,261,447	6,380	Increase primarily due to \$4,380 for officer special detail assignments, \$3,000 for appraisal of property for new police facility.
29 Fire/Rescue	(199,671)	7,681	6,090	79%	7,665	(16)	
30 Animal Control	4,020	7,406	6,664	90%	7,406	-	
31 Building Inspector	92,076	108,009	62,649	58%	108,080	71	
32 Sanitation	175,571	183,240	120,689	66%	183,255	15	
33 Cemetery	25,753	34,918	22,772	65%	35,174	256	
34 Roads and Streets	357,006	1,268,739	295,458	23%	1,277,018	8,279	Increases primarily due to unbudgeted professional services required for state mandated needs analysis \$2,170, \$3,581 emergency repair of drainage line, \$4,385 sidewalk repair
35 Mosquito Control	703	1,448	690	48%	1,448	(0)	
36 Parks and Recreation	64,959	114,761	65,399	57%	109,734	(5,027)	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 Total GF Expenditures	2,726,611	4,152,556	1,955,623	47%	4,143,006	(9,550)	
41 Surplus/(Deficit)	346,936	-	1,112,005		727,968		Anticipated surplus primarily due to ARPA grant funding for stormwater infrastructure and proceeds from the sale of Souls Harbor Church

CASH RESERVES

		BALANCE 10/1/2021	BALANCE 5/31/2022	BALANCE 6/30/2022	NET CHANGE FROM PRIOR PERIOD	NET CHANGE FROM START OF YEAR
	GF EQUITIES					
1	02000-15135 GAS TAX EQUITY ACCT-5TH CENT	898,982.56	862,844.77	871,126.70	8,281.93	(27,855.86)
2	02000-15136-PD IMPACT FEE EQUITY	6,930.00	10,395.00	10,395.00	0.00	3,465.00
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	85,497.15	89,139.25	3,642.10	8,741.94
6	02000-15171 PD TRUST EQUITY	1,153.95	2,297.51	2,297.60	0.09	1,143.65
7	02000-15172 PD FORFEITURE EQUITY	2,068.61	2,069.29	2,069.38	0.09	0.77
8	02000-15173 GF UNRESTRICTED	1,076,134.42	1,781,265.62	1,618,955.84	(162,309.78)	542,821.42
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	116,971.92	132,613.92	15,642.00	(5,484.60)
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	813,908.20	837,918.78	24,010.58	250,064.78
17	02000-15191 EMERGENCY RESERVE EQUITY	680,870.62	682,892.64	683,287.71	395.07	2,417.09
18	02000-15199 GF DEBT SVC RESERVE (FUND 140)	43,749.88	58,333.19	29,166.52	(29,166.67)	(14,583.36)
19	02000-15200 G2126 RESTRICTED GRANT-(ARPA)	-	454,805.00	453,310.00	(1,495.00)	453,310.00
20	GF EQUITIES	5,509,850.02	6,864,890.44	6,723,890.85	(140,999.59)	1,214,040.83
21						
22	DEBT SERVICE	1,968,750.00	1,881,250.00	1,837,500.00	43,750.00	(131,250.00)
23	\$175,000 ANNUALLY					
24	MATURITY 12/31/32					