



PORT ORANGE CITY COUNCIL

SPECIAL MEETING

Council Chambers

Wednesday, September 23, 2020 @ 6:30 PM

SPECIAL MEETING AGENDA

Pursuant to Section 3.06 of the Charter of the City of Port Orange, the Mayor has called a **Special Meeting** of the City Council to be held for the following purposes:

OPENING

1. Silent Invocation
2. Pledge of Allegiance
3. Roll Call

ACTION/DISCUSSION ITEMS

4. Discussion on Final Budget and Millage Rate for FY21
5. Resolution No. 20-47 - Adopting the Final Millage Rate for FY21
6. Resolution No. 20-48 - Adopting the Final Operating Budget for FY21
7. Resolution No. 20-49 - Adopting the Final Capital Budget for FY21
8. Resolution No. 20-50 - Adopting the Final Millage Rate for FY21 for Town Center CRA Tax Increment District
9. Resolution No. 20-51 - Adopting the Final Operating Budget for FY21 for Town Center CRA Tax Increment District
10. Resolution No. 20-52 - Adopting the Final Millage Rate for FY21 for Eastport CRA Tax Increment District
11. Resolution No. 20-53 - Adopting the Final Operating Budget for FY21 Eastport CRA Tax Increment District
12. Golf Course Management Model Discussion

ADJOURNMENT

NOTICES – PURSUANT TO SECTION 286.0105 OF THE FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE CITY COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT THIS PUBLIC MEETING OR HEARING, SUCH PERSON WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT, FOR SUCH PURPOSE, SUCH PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THE CITY DOES NOT PREPARE OR PROVIDE SUCH A RECORD.



City Council Special Meeting/Workshop

September 23, 2020

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FOR SPECIAL ACCOMMODATIONS, PLEASE NOTIFY THE CITY CLERK'S OFFICE (PHONE: 386-506-5563) AS FAR IN ADVANCE AS POSSIBLE, BUT PREFERABLY WITHIN 2 WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE OR 5 DAYS PRIOR TO THE MEETING OR HEARING DATE.



HELP FOR THE HEARING IMPAIRED IS AVAILABLE THROUGH THE ASSISTIVE LISTENING SYSTEM RECEIVERS CAN BE OBTAINED FROM THE CITY CLERKS' OFFICE.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT (ADA), IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS AN ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT THE CITY CLERK FOR THE CITY OF PORT ORANGE, 1000 CITY CENTER CIRCLE, PORT ORANGE, FLORIDA 32129, TELEPHONE NUMBER 386-506-5563, CITYCLERK@PORT-ORANGE.ORG, AS FAR IN ADVANCE AS POSSIBLE, BUT PREFERABLY WITHIN 2 WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE OR 5 DAYS PRIOR TO THE MEETING OR HEARING DATE. IF YOU ARE HEARING OR VOICE IMPAIRED, CONTACT THE RELAY OPERATOR AT 7-1-1 or 1-800-955-8771.

UPON REQUEST BY A QUALIFIED INDIVIDUAL WITH A DISABILITY, THIS DOCUMENT WILL BE MADE AVAILABLE IN AN ALTERNATE FORMAT. IF YOU NEED TO REQUEST THIS DOCUMENT IN AN ALTERNATE FORMAT, PLEASE CONTACT THE CITY CLERK WHOSE CONTACT INFORMATION IS PROVIDED ABOVE.

ANY INVOCATION THAT IS OFFERED BEFORE THE OFFICIAL START OF THE CITY COUNCIL MEETING SHALL BE THE VOLUNTARY OFFERING OF A PRIVATE PERSON, TO AND FOR THE BENEFIT OF THE CITY COUNCIL. THE VIEWS OR BELIEFS EXPRESSED BY THE INVOCATION SPEAKER HAVE NOT BEEN PREVIOUSLY REVIEWED OR APPROVED BY THE CITY COUNCIL OR THE CITY STAFF, AND THE CITY IS NOT ALLOWED BY LAW TO ENDORSE THE RELIGIOUS BELIEFS OR VIEWS OF THIS, OR ANY OTHER SPEAKER. PERSONS IN ATTENDANCE AT THE CITY COUNCIL MEETING ARE INVITED TO STAND DURING THE OPENING INVOCATION AND PLEDGE OF ALLEGIANCE. HOWEVER, SUCH INVITATION SHALL NOT BE CONSTRUED AS A DEMAND, ORDER, OR ANY OTHER TYPE OF COMMAND. NO PERSON IN ATTENDANCE AT THE MEETING SHALL BE REQUIRED TO PARTICIPATE IN ANY OPENING INVOCATION THAT IS OFFERED. A PERSON MAY EXIT THE CITY COUNCIL CHAMBERS AND RETURN UPON COMPLETION OF THE OPENING INVOCATION IF A PERSON DOES NOT WISH TO PARTICIPATE IN OR WITNESS THE OPENING INVOCATION.

PUBLIC PARTICIPATION INSTRUCTIONS

Due to the Novel Coronavirus Disease 2019 (COVID-19) and Federal, State, County, and the City's Declarations of State of Emergency, and City of Port Orange Executive Order 9, the City of Port Orange will be calling meetings only when necessary, and conducting public meetings using communications media technology until the Local State of Emergency has concluded. Those wishing to attend meetings are encouraged to join the meeting through electronic means.

The September 23, 2020 City Council Special Meeting will be conducted physically in Council Chambers at City Hall, 1000 City Center Circle with an opportunity to participate virtually. Access in Council Chambers will be limited in order to comply with the safety instructions relating to COVID-19.

To view and/or participate in the City Council meeting on September 23, 2020, which begins at 6:30 p.m., you have the following additional options:

1. Watch the meeting online, but not participate:

You may watch the meeting via Spectrum Channel 498 or through the City's YouTube Channel: <https://www.youtube.com/channel/UCTYNmc7tZVRrB2NH5-Oj7hg>

2. Watch the meeting online and provide public comment prior to the meeting:

You may watch the meeting as listed above, and also provide written comments no less than 3 hours prior to the meeting time by emailing City Clerk Robin Fenwick at cityclerk@port-orange.org, regular mail at 1000 City Center Circle, Port Orange, FL 32129, or place it in the Drop Box at the front door of City Hall. Please include your full name, city of residence, and comments by the deadline and your comments will be read into the record. There is also a form located on the City's website at: www.port-orange.org/publiccomments which can be submitted electronically. Time limits will be enforced so written comments must be limited to no more than 3 minutes.

3. Watch the meeting online and provide public comment during the meeting:

Request to Speak instructions:

To request to attend virtually and speak during the meeting, you must complete the Request to Speak form prior to the start of the meeting to be placed on a list. You may access the form by visiting www.port-orange.org/publiccomments. You must fill out all required information for the form to be submitted. Forms are due to the City Clerk no later than 24 hours prior to the meeting date/time. Once the form is received, the meeting link and instructions will be provided to you via email.

For additional information or for special assistance prior to the meeting, please contact Robin Fenwick, City Clerk, cityclerk@port-orange.org or (386) 506-5563.



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (4) Discussion on Final Budget and Millage Rate for FY21

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Discussion

SUMMARY: The City Manager will explain the first substantive issue to be discussed by city council, including the percentage increase in millage over the rolled-back rate necessary to fund the budget and the specific purposes for which ad valorem tax revenues are being increased.

The procedure for the discussion of the final budget and millage rate and the consideration of the budget resolutions is attached for the city council's reference.

Project No.: Funding Account No.:

Presenter:

ATTACHMENTS:

1.	Hearing Guideline - Adoption of Final Millage and Budget FY21 - FINAL	Hearing Guideline - Adoption of Final Millage and Budget FY21 - FINAL.doc
2.	FY21 Proposed Budget - All Funds By Fund Workday Report	FY21 Proposed Budget - All Funds By Fund Workday Report.pdf
3.	FY21 Proposed Budget - General Fund By Cost Center Workday Report	FY21 Proposed Budget - General Fund By Cost Center Workday Report.pdf
4.	Other FY 21 Budget Reports - Detailed	Other FY 21 Budget Reports - Detailed.pdf
5.	Final Budget 2nd Hearing 9-23-20 Summary Presentation	Final Budget 2nd Hearing 9-23-20 Summary Presentation.pdf
6.	Final Budget 2nd Hearing 9-23-20 Detailed Presentation	Final Budget 2nd Hearing 9-23-20 Detailed Presentation.pdf

Robin Fenwick
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/15/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

**Public Hearing for Adoption of Final Millage/Budget
September 23, 2020**

Agenda Item 4.

Announce the following:

The Fiscal Year (FY) 2021 Budget commences on October 1, 2020 and continues through September 30, 2021. The public hearing is now reconvened to discuss the millage rate and budget. The first substantive issue to be discussed by city council, includes the percentage increase in millage over the rolled-back rate necessary to fund the budget and the specific purposes for which ad valorem tax revenues are being increased. The City Council will discuss the increase, the purposes and the final millage necessary to fund the FY2021 final budget for the City of Port Orange, the Community Redevelopment Agency for Port Orange Town Center and the Community Redevelopment Agency for Eastport Business Center. The final millage rate to be levied is 4.6622 mills per \$1,000.00 of valuation and is an 9.90% increase in ad valorem tax revenues above the rolled-back rate. The rolled-back rate is 4.2424 mills per \$1,000.00 of valuation.

Ask the City Manager to comment on the increase in millage over the rolled-back rate and the specific purposes for the increase. Finance budget presentation.

Ask for Council discussion, regarding the reasons for the increase in the final millage above the rolled back rate.

Announce the following:

“The Council will now hear comments regarding the proposed final millage. The members of the public shall be allowed to address the council, to make comments and to ask questions.”

Ask for public comments.

Announce that Council will now review the final budget and discuss revisions, if any.

Ask council if any comments or revisions

If no revisions, then go to Agenda Item 6.

If revisions, changing the final budget from that presented in agenda package, then agree to revise the final budget. (do not vote to adopt and no formal motion - just consensus of Council to direct the manager to recompute the final millage and mark up the Resolution adopting the final millage rate, accordingly.)

Agenda Item 5.

Read Resolution No. 20-47 for City Millage.

Move to approve Resolution No. 20-47 adopting the City of Port Orange FY2021 final millage rate of 4.6622 mills per \$1,000.00 of valuation. (Public Comment) (Roll call vote)

Agenda Item 6.

Read Resolution No. 20-48 for City Operating.

Motion to Approve Resolution No. 20-48 adopting the City of Port Orange FY2021 final operating budget. (Public Comment) (Roll call vote)

Agenda Item 7.

Read Resolution No. 20-49 for City Capital.

Motion to Approve Resolution No. 20-49 adopting the City of Port Orange FY2021 final capital budget. (Public Comment) (Roll call vote)

Agenda Item 8.

Read Resolution No. 20-50 for Town Center Millage.

Motion to Approve Resolution No. 20-50 adopting the Community Redevelopment Agency for Port Orange Town Center FY2021 final millage rate of 4.6622 mills per \$1,000.00 of valuation. (Public Comment) (Roll call vote)

Agenda Item 9.

Read Resolution No. 20-51 for Town Center Operating.

Motion to Approve Resolution No. 20-51 adopting the Community Redevelopment Agency for Port Orange Town Center FY2021 final operating budget. (Public Comment) (Roll call vote)

Agenda Item 10.

Read Resolution No. 20-52 for Eastport Millage.

Motion to Approve Resolution No. 20-52 adopting the Community Redevelopment Agency for Eastport Business Center FY2021 final millage rate of 4.6622 mills per \$1,000.00 of valuation. (Public Comment) (Roll call vote)

Agenda Item 11.

Read Resolution No. 20-53 for Eastport Operating.

Motion to Approve Resolution No. 20-53 adopting the Community Redevelopment Agency for Eastport Business Center FY2021 final operating budget. (Public Comment) (Roll call vote)

Announce the following:

"The adopted final millage rate of 4.6622 mills per \$1,000.00 of valuation is an 9.90% increase in ad valorem tax revenues above the rolled-back rate."

"In addition to the foregoing general operating budget/millage levy, there is a voter approved millage levy of 0.2519 mills to fund the debt service for the 2016 general obligation refunding bonds issued for public safety capital facilities."

**CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View**

03:32 PM
09/16/2020
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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: City Clerk

Cost Center: City Manager

Cost Center: Code Enforcement

Cost Center: Community Development

Cost Center: Finance

Cost Center: Fire Services

Cost Center: General Revenues

Cost Center: Human Resources

Cost Center: Interfund Transfers

Cost Center: Legal Services

Cost Center: Mayor and Council

Cost Center: Nondepartmental - Debt

Cost Center: Nondepartmental - Other General Government

Cost Center: Parks and Recreation

Cost Center: Police

Cost Center: Public Works

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 001 General Fund

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	001 General Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	38,795,410	492,926	39,288,336	492,926	(1.27%)
Taxes	23,558,513	1,454,487	25,013,000	1,454,487	(6.17%)
Permits, Fees and Special Assessments	3,595,429	(46,929)	3,548,500	(46,929)	1.31%
Intergovernmental Revenue	6,746,953	(1,038,340)	5,708,613	(1,038,340)	15.39%
Charges for Services	3,560,071	235,041	3,795,112	235,041	(6.60%)
Judgments, Fines & Forfeitures	201,799	(14,799)	187,000	(14,799)	7.33%
Miscellaneous Revenues	1,132,645	(96,534)	1,036,111	(96,534)	8.52%
Total revenues	38,795,410	492,926	39,288,336	492,926	(1.27%)
Operating Expenditures	12,158,270	397,880	12,556,150	397,880	3.27%
Discretionary Operating Expenditures	5,320,774	257,375	5,578,149	257,375	4.84%
Contractual Services	1,983,373	182,728	2,166,101	182,728	9.21%
Maintenance and Repairs	1,121,895	73,796	1,195,691	73,796	6.58%
Other Supplies and Expenses	2,215,506	851	2,216,357	851	0.04%
Non-Discretionary Operating Expenditures	6,837,496	140,505	6,978,001	140,505	2.05%
Utilities	727,900	(10,000)	717,900	(10,000)	(1.37%)
Non-Discretionary Maintenance and Repairs	207,991	(14,430)	193,561	(14,430)	(6.94%)
Non-Discretionary Supplies and Expenses	5,756,889	162,912	5,919,801	162,912	2.83%
Insurance Claims and Expenses	108,010	1,629	109,639	1,629	1.51%
Grants and Aid	36,706	394	37,100	394	1.07%
Personnel	27,423,704	631,078	28,054,782	631,078	2.30%
Capital Outlay	209,600	(108,100)	101,500	(108,100)	(51.57%)
Debt Service	0	0	0	0	0.00%
Total expenditures	39,791,574	920,858	40,712,432	920,858	2.31%
Other Financing Sources	1,851,720	2,040,360	3,892,080	2,040,360	(110.19%)
Other Financing Uses	(855,556)	(1,612,428)	(2,467,984)	(1,612,428)	(188.47%)
Interfund Transfer Expense	(646,385)	(1,706,598)	(2,352,983)	(1,706,598)	(264.02%)
Budgetary Contingency	(209,171)	94,170	(115,001)	94,170	45.02%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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	001 General Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Total Other Sources & Uses	996,164	427,932	1,424,096	427,932	(42.96%)
Net change	(0)	0	0	0	100.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: Community Redevelopment
Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 102 Eastport CRA
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	102 Eastport CRA				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	237,977	37,338	275,315	37,338	(15.69%)
Taxes	95,573	22,628	118,201	22,628	(23.68%)
Intergovernmental Revenue	140,004	14,710	154,714	14,710	(10.51%)
Miscellaneous Revenues	2,400	0	2,400	0	0.00%
Total revenues	237,977	37,338	275,315	37,338	(15.69%)
Operating Expenditures	6,825	3,245	10,070	3,245	47.55%
Discretionary Operating Expenditures	970	3,000	3,970	3,000	309.28%
Contractual Services	0	3,000	3,000	3,000	0.00%
Other Supplies and Expenses	970	0	970	0	0.00%
Non-Discretionary Operating Expenditures	5,855	245	6,100	245	4.18%
Insurance Claims and Expenses	5,855	245	6,100	245	4.18%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	6,825	3,245	10,070	3,245	47.55%
Other Financing Sources	9,638	(36,840)	(27,202)	(36,840)	382.24%
Other Financing Uses	(240,790)	2,747	(238,043)	2,747	1.14%
Interfund Transfer Expense	(240,790)	2,747	(238,043)	2,747	1.14%
Total Other Sources & Uses	(231,152)	(34,093)	(265,245)	(34,093)	(14.75%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

03:25 PM
09/15/2020
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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Community Redevelopment

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 103 Town Center CRA

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

103 Town Center CRA					
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	176,133	39,104	215,237	39,104	(22.20%)
Taxes	69,502	21,203	90,705	21,203	(30.51%)
Intergovernmental Revenue	101,814	18,218	120,032	18,218	(17.89%)
Miscellaneous Revenues	4,817	(317)	4,500	(317)	6.58%
Total revenues	176,133	39,104	215,237	39,104	(22.20%)
Operating Expenditures	19,920	3,334	23,254	3,334	16.74%
Discretionary Operating Expenditures	5,800	3,000	8,800	3,000	51.72%
Contractual Services	0	3,000	3,000	3,000	0.00%
Other Supplies and Expenses	5,800	0	5,800	0	0.00%
Non-Discretionary Operating Expenditures	14,120	334	14,454	334	2.37%
Utilities	2,180	0	2,180	0	0.00%
Insurance Claims and Expenses	5,966	334	6,300	334	5.60%
Grants and Aid	5,974	0	5,974	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	49,363	(897)	48,466	(897)	(1.82%)
Debt Service	49,363	(897)	48,466	(897)	(1.82%)
Total expenditures	69,283	2,437	71,720	2,437	3.52%
Other Financing Sources	297,888	(40,367)	257,521	(40,367)	13.55%
Other Financing Uses	(404,738)	3,700	(401,038)	3,700	0.91%
Interfund Transfer Expense	(404,738)	3,700	(401,038)	3,700	0.91%
Total Other Sources & Uses	(106,850)	(36,667)	(143,517)	(36,667)	(34.32%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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09/15/2020
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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Parks and Recreation

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 106 Recreation Facilities

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	106 Recreation Facilities				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	226,608	4,655	231,263	4,655	(2.05%)
Miscellaneous Revenues	226,608	4,655	231,263	4,655	(2.05%)
Total revenues	226,608	4,655	231,263	4,655	(2.05%)
Operating Expenditures	9,500	0	9,500	0	0.00%
Discretionary Operating Expenditures	7,000	0	7,000	0	0.00%
Contractual Services	2,000	0	2,000	0	0.00%
Maintenance and Repairs	5,000	0	5,000	0	0.00%
Non-Discretionary Operating Expenditures	2,500	0	2,500	0	0.00%
Utilities	2,500	0	2,500	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	9,500	0	9,500	0	0.00%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	(217,108)	(4,655)	(221,763)	(4,655)	(2.14%)
Budgetary Contingency	(217,108)	(4,655)	(221,763)	(4,655)	(2.14%)
Total Other Sources & Uses	(217,108)	(4,655)	(221,763)	(4,655)	(2.14%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

03:27 PM
09/15/2020
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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: Community Development
Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 109 Community Development Building
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	109 Community Development Building				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	1,794,500	(3,000)	1,791,500	(3,000)	0.17%
Permits, Fees and Special Assessments	1,779,500	(3,000)	1,776,500	(3,000)	0.17%
Miscellaneous Revenues	15,000	0	15,000	0	0.00%
Total revenues	1,794,500	(3,000)	1,791,500	(3,000)	0.17%
Operating Expenditures	910,253	118,577	1,028,830	118,577	13.03%
Discretionary Operating Expenditures	577,581	110,000	687,581	110,000	19.04%
Contractual Services	390,000	90,000	480,000	90,000	23.08%
Maintenance and Repairs	18,281	0	18,281	0	0.00%
Other Supplies and Expenses	169,300	20,000	189,300	20,000	11.81%
Non-Discretionary Operating Expenditures	332,672	8,577	341,249	8,577	2.58%
Non-Discretionary Maintenance and Repairs	1,855	0	1,855	0	0.00%
Non-Discretionary Supplies and Expenses	327,960	9,403	337,363	9,403	2.87%
Insurance Claims and Expenses	2,857	(826)	2,031	(826)	(28.91%)
Personnel	1,078,391	63,665	1,142,056	63,665	5.90%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	1,988,644	182,242	2,170,886	182,242	9.16%
Other Financing Sources	190,759	188,627	379,386	188,627	(98.88%)
Other Financing Uses	3,385	(3,385)	0	(3,385)	100.00%
Budgetary Contingency	3,385	(3,385)	0	(3,385)	100.00%
Total Other Sources & Uses	194,144	185,242	379,386	185,242	(95.41%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

03:28 PM
09/15/2020
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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: Community Development
Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 110 Community Development Block Grant
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	110 Community Development Block Grant				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	347,231	36,677	383,908	36,677	(10.56%)
Intergovernmental Revenue	347,231	36,677	383,908	36,677	(10.56%)
Total revenues	347,231	36,677	383,908	36,677	(10.56%)
Operating Expenditures	69,446	7,336	76,782	7,336	10.56%
Discretionary Operating Expenditures	69,446	7,336	76,782	7,336	10.56%
Contractual Services	69,446	7,336	76,782	7,336	10.56%
Personnel	0	0	0	0	0.00%
Capital Outlay	277,785	29,341	307,126	29,341	10.56%
Debt Service	0	0	0	0	0.00%
Total expenditures	347,231	36,677	383,908	36,677	10.56%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Police
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 199 Grant Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	199 Grant Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	79,119	79,119	79,119	0.00%
Intergovernmental Revenue	0	79,119	79,119	79,119	0.00%
Total revenues	0	79,119	79,119	79,119	0.00%
Operating Expenditures	0	7,739	7,739	7,739	0.00%
Discretionary Operating Expenditures	0	7,739	7,739	7,739	0.00%
Other Supplies and Expenses	0	7,739	7,739	7,739	0.00%
Personnel	0	71,380	71,380	71,380	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	0	79,119	79,119	79,119	0.00%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Debt
Cost Center: Nondepartmental - Other General Government
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 214 2006 GO Bond Debt Service
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	214 2006 GO Bond Debt Service				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	904,020	(151)	903,869	(151)	0.02%
Taxes	902,020	(151)	901,869	(151)	0.02%
Miscellaneous Revenues	2,000	0	2,000	0	0.00%
Total revenues	904,020	(151)	903,869	(151)	0.02%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	904,020	(151)	903,869	(151)	(0.02%)
Debt Service	904,020	(151)	903,869	(151)	(0.02%)
Total expenditures	904,020	(151)	903,869	(151)	(0.02%)
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Debt
Cost Center: Nondepartmental - Other General Government
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 217 Eastport Tax Inc Note
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	217 Eastport Tax Inc Note				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	240,790	(2,747)	238,043	(2,747)	(1.14%)
Debt Service	240,790	(2,747)	238,043	(2,747)	(1.14%)
Total expenditures	240,790	(2,747)	238,043	(2,747)	(1.14%)
Other Financing Sources	240,790	(2,747)	238,043	(2,747)	1.14%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	240,790	(2,747)	238,043	(2,747)	1.14%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Debt

Cost Center: Nondepartmental - Other General Government

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 218 2007 Twn Ctr Bond Debt Srv

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	218 2007 Twn Ctr Bond Debt Srv				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	404,738	(3,700)	401,038	(3,700)	(0.91%)
Debt Service	404,738	(3,700)	401,038	(3,700)	(0.91%)
Total expenditures	404,738	(3,700)	401,038	(3,700)	(0.91%)
Other Financing Sources	404,738	(3,700)	401,038	(3,700)	0.91%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	404,738	(3,700)	401,038	(3,700)	0.91%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Debt

Cost Center: Nondepartmental - Other General Government

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 220 2014 Capital Impv Bond

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	220 2014 Capital Impv Bond				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	2,000	(2,000)	0	(2,000)	100.00%
Miscellaneous Revenues	2,000	(2,000)	0	(2,000)	100.00%
Total revenues	2,000	(2,000)	0	(2,000)	100.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	1,152,476	1,099	1,153,575	1,099	0.10%
Debt Service	1,152,476	1,099	1,153,575	1,099	0.10%
Total expenditures	1,152,476	1,099	1,153,575	1,099	0.10%
Other Financing Sources	1,150,476	3,099	1,153,575	3,099	(0.27%)
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	1,150,476	3,099	1,153,575	3,099	(0.27%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Community Development

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Public Works

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 301 Capital Projects Fund

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	301 Capital Projects Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	1,283,084	(139,448)	1,143,636	(139,448)	10.87%
Taxes	1,268,084	(139,448)	1,128,636	(139,448)	11.00%
Miscellaneous Revenues	15,000	0	15,000	0	0.00%
Total revenues	1,283,084	(139,448)	1,143,636	(139,448)	10.87%
Operating Expenditures	503,844	(375,350)	128,494	(375,350)	(74.50%)
Discretionary Operating Expenditures	375,350	(375,350)	0	(375,350)	(100.00%)
Maintenance and Repairs	3,600	(3,600)	0	(3,600)	(100.00%)
Other Supplies and Expenses	371,750	(371,750)	0	(371,750)	(100.00%)
Non-Discretionary Operating Expenditures	128,494	0	128,494	0	0.00%
Non-Discretionary Supplies and Expenses	128,494	0	128,494	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	1,050,500	(209,500)	841,000	(209,500)	(19.94%)
Debt Service	0	0	0	0	0.00%
Total expenditures	1,554,344	(584,850)	969,494	(584,850)	(37.63%)
Other Financing Sources	271,260	(445,402)	(174,142)	(445,402)	164.20%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	271,260	(445,402)	(174,142)	(445,402)	164.20%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Fire Services

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Public Works

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 311 Fire Impact

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	311 Fire Impact				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	180,900	(74,374)	106,526	(74,374)	41.11%
Permits, Fees and Special Assessments	177,900	(74,374)	103,526	(74,374)	41.81%
Miscellaneous Revenues	3,000	0	3,000	0	0.00%
Total revenues	180,900	(74,374)	106,526	(74,374)	41.11%
Operating Expenditures	3,558	(1,487)	2,071	(1,487)	(41.79%)
Non-Discretionary Operating Expenditures	3,558	(1,487)	2,071	(1,487)	(41.79%)
Non-Discretionary Supplies and Expenses	3,558	(1,487)	2,071	(1,487)	(41.79%)
Personnel	0	0	0	0	0.00%
Capital Outlay	547,000	(437,000)	110,000	(437,000)	(79.89%)
Debt Service	0	0	0	0	0.00%
Total expenditures	550,558	(438,487)	112,071	(438,487)	(79.64%)
Other Financing Sources	369,658	(364,113)	5,545	(364,113)	98.50%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	369,658	(364,113)	5,545	(364,113)	98.50%
Net change	0	0	0	0	0.00%

**CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View**

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Community Development

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Public Works

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 312 Transportation Impact

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	312 Transportation Impact				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	145,000	303,054	448,054	303,054	(209.00%)
Permits, Fees and Special Assessments	140,000	303,054	443,054	303,054	(216.47%)
Miscellaneous Revenues	5,000	0	5,000	0	0.00%
Total revenues	145,000	303,054	448,054	303,054	(209.00%)
Operating Expenditures	2,800	6,061	8,861	6,061	216.46%
Non-Discretionary Operating Expenditures	2,800	6,061	8,861	6,061	216.46%
Non-Discretionary Supplies and Expenses	2,800	6,061	8,861	6,061	216.46%
Personnel	0	0	0	0	0.00%
Capital Outlay	100,000	(71,000)	29,000	(71,000)	(71.00%)
Debt Service	0	0	0	0	0.00%
Total expenditures	102,800	(64,939)	37,861	(64,939)	(63.17%)
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	(42,200)	(367,993)	(410,193)	(367,993)	(872.02%)
Budgetary Contingency	(42,200)	(367,993)	(410,193)	(367,993)	(872.02%)
Total Other Sources & Uses	(42,200)	(367,993)	(410,193)	(367,993)	(872.02%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Community Development

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Public Works

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 317 General Capital Repl Fund

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	317 General Capital Repl Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	2,500	0	2,500	0	0.00%
Miscellaneous Revenues	2,500	0	2,500	0	0.00%
Total revenues	2,500	0	2,500	0	0.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	200,000	1,697,000	1,897,000	1,697,000	848.50%
Debt Service	0	0	0	0	0.00%
Total expenditures	200,000	1,697,000	1,897,000	1,697,000	848.50%
Other Financing Sources	200,000	1,697,000	1,897,000	1,697,000	(848.50%)
Other Financing Uses	(2,500)	0	(2,500)	0	0.00%
Budgetary Contingency	(2,500)	0	(2,500)	0	0.00%
Total Other Sources & Uses	197,500	1,697,000	1,894,500	1,697,000	(859.24%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Customer Service

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Water and Sewer

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 401 Water & Sewer System

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	401 Water & Sewer System				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	27,227,941	(286,969)	26,940,972	(286,969)	1.05%
Charges for Services	27,132,941	(306,969)	26,825,972	(306,969)	1.13%
Miscellaneous Revenues	95,000	20,000	115,000	20,000	(21.05%)
Total revenues	27,227,941	(286,969)	26,940,972	(286,969)	1.05%
Operating Expenditures	8,868,511	442,361	9,310,872	442,361	4.99%
Discretionary Operating Expenditures	5,450,335	452,941	5,903,276	452,941	8.31%
Contractual Services	1,563,716	130,779	1,694,495	130,779	8.36%
Maintenance and Repairs	959,599	75,588	1,035,187	75,588	7.88%
Other Supplies and Expenses	2,927,020	246,574	3,173,594	246,574	8.42%
Non-Discretionary Operating Expenditures	3,418,176	(10,580)	3,407,596	(10,580)	(0.31%)
Utilities	1,363,890	50,288	1,414,178	50,288	3.69%
Non-Discretionary Maintenance and Repairs	123,515	(23,510)	100,005	(23,510)	(19.03%)
Non-Discretionary Supplies and Expenses	1,897,626	(37,209)	1,860,417	(37,209)	(1.96%)
Insurance Claims and Expenses	33,145	(149)	32,996	(149)	(0.45%)
Personnel	6,698,104	285,394	6,983,498	285,394	4.26%
Capital Outlay	2,256,500	1,179,500	3,436,000	1,179,500	52.27%
Debt Service	0	0	0	0	0.00%
Total expenditures	17,823,115	1,907,255	19,730,370	1,907,255	10.70%
Other Financing Sources	1,141,300	1,727,728	2,869,028	1,727,728	(151.38%)
Other Financing Uses	(10,546,126)	466,496	(10,079,630)	466,496	4.42%
Interfund Transfer Expense	(10,546,126)	466,458	(10,079,668)	466,458	4.42%
Budgetary Contingency	0	38	38	38	0.00%
Total Other Sources & Uses	(9,404,826)	2,194,224	(7,210,602)	2,194,224	23.33%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: Customer Service
Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Water and Sewer
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 403 Water & Sewer R&R Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	403 Water & Sewer R&R Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	5,000	0	5,000	0	0.00%
Miscellaneous Revenues	5,000	0	5,000	0	0.00%
Total revenues	5,000	0	5,000	0	0.00%
Operating Expenditures	314,960	0	314,960	0	0.00%
Non-Discretionary Operating Expenditures	314,960	0	314,960	0	0.00%
Non-Discretionary Supplies and Expenses	314,960	0	314,960	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	1,900,000	1,403,000	3,303,000	1,403,000	73.84%
Debt Service	0	0	0	0	0.00%
Total expenditures	2,214,960	1,403,000	3,617,960	1,403,000	63.34%
Other Financing Sources	2,500,000	1,112,960	3,612,960	1,112,960	(44.52%)
Other Financing Uses	(290,040)	290,040	0	290,040	100.00%
Budgetary Contingency	(290,040)	290,040	0	290,040	100.00%
Total Other Sources & Uses	2,209,960	1,403,000	3,612,960	1,403,000	(63.49%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: Customer Service
Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Water and Sewer
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 405 Impact Fee
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	405 Impact Fee				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	601,000	4,000	605,000	4,000	(0.67%)
Permits, Fees and Special Assessments	600,000	0	600,000	0	0.00%
Miscellaneous Revenues	1,000	4,000	5,000	4,000	(400.00%)
Total revenues	601,000	4,000	605,000	4,000	(0.67%)
Operating Expenditures	12,000	0	12,000	0	0.00%
Non-Discretionary Operating Expenditures	12,000	0	12,000	0	0.00%
Non-Discretionary Supplies and Expenses	12,000	0	12,000	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	1,800,000	(300,000)	1,500,000	(300,000)	(16.67%)
Debt Service	0	0	0	0	0.00%
Total expenditures	1,812,000	(300,000)	1,512,000	(300,000)	(16.56%)
Other Financing Sources	1,211,000	(304,000)	907,000	(304,000)	25.10%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	1,211,000	(304,000)	907,000	(304,000)	25.10%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Solid Waste

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 410 Solid Waste

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	410 Solid Waste				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	7,441,814	(814)	7,441,000	(814)	0.01%
Charges for Services	7,421,814	(814)	7,421,000	(814)	0.01%
Miscellaneous Revenues	20,000	0	20,000	0	0.00%
Total revenues	7,441,814	(814)	7,441,000	(814)	0.01%
Operating Expenditures	7,374,435	582,200	7,956,635	582,200	7.89%
Discretionary Operating Expenditures	6,657,488	573,732	7,231,220	573,732	8.62%
Contractual Services	6,646,063	574,477	7,220,540	574,477	8.64%
Maintenance and Repairs	3,915	(395)	3,520	(395)	(10.09%)
Other Supplies and Expenses	7,510	(350)	7,160	(350)	(4.66%)
Non-Discretionary Operating Expenditures	716,947	8,468	725,415	8,468	1.18%
Non-Discretionary Maintenance and Repairs	265	0	265	0	0.00%
Non-Discretionary Supplies and Expenses	716,111	8,531	724,642	8,531	1.19%
Insurance Claims and Expenses	571	(63)	508	(63)	(11.03%)
Personnel	257,006	10,858	267,864	10,858	4.22%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	7,631,441	593,058	8,224,499	593,058	7.77%
Other Financing Sources	400,196	800,252	1,200,448	800,252	(199.97%)
Other Financing Uses	(210,569)	(206,380)	(416,949)	(206,380)	(98.01%)
Interfund Transfer Expense	(210,569)	569	(210,000)	569	0.27%
Budgetary Contingency	0	(206,949)	(206,949)	(206,949)	0.00%
Total Other Sources & Uses	189,627	593,872	783,499	593,872	(313.18%)
Net change	0	0	0	0	0.00%

**CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View**

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09/15/2020
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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: Drainage Utility
Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 412 Stormwater Utility
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	412 Stormwater Utility				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	4,507,978	22,722	4,530,700	22,722	(0.50%)
Permits, Fees and Special Assessments	4,481,278	22,722	4,504,000	22,722	(0.51%)
Miscellaneous Revenues	26,700	0	26,700	0	0.00%
Total revenues	4,507,978	22,722	4,530,700	22,722	(0.50%)
Operating Expenditures	1,644,940	65,148	1,710,088	65,148	3.96%
Discretionary Operating Expenditures	937,362	50,457	987,819	50,457	5.38%
Contractual Services	524,920	19,337	544,257	19,337	3.68%
Maintenance and Repairs	261,377	30,000	291,377	30,000	11.48%
Other Supplies and Expenses	151,065	1,120	152,185	1,120	0.74%
Non-Discretionary Operating Expenditures	707,578	14,691	722,269	14,691	2.08%
Utilities	0	2,660	2,660	2,660	0.00%
Non-Discretionary Maintenance and Repairs	21,598	0	21,598	0	0.00%
Non-Discretionary Supplies and Expenses	679,694	12,733	692,427	12,733	1.87%
Insurance Claims and Expenses	6,286	(702)	5,584	(702)	(11.17%)
Personnel	967,092	12,255	979,347	12,255	1.27%
Capital Outlay	1,426,641	(851,641)	575,000	(851,641)	(59.70%)
Debt Service	0	0	0	0	0.00%
Total expenditures	4,038,673	(774,238)	3,264,435	(774,238)	(19.17%)
Other Financing Sources	644,849	(644,849)	0	(644,849)	100.00%
Other Financing Uses	(1,114,154)	(152,111)	(1,266,265)	(152,111)	(13.65%)
Interfund Transfer Expense	(1,114,154)	(4,826)	(1,118,980)	(4,826)	(0.43%)
Budgetary Contingency	0	(147,285)	(147,285)	(147,285)	0.00%
Total Other Sources & Uses	(469,305)	(796,960)	(1,266,265)	(796,960)	(169.82%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Drainage Utility

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 414 Series 2005 Stormwater Utility Revenue Bonds

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	414 Series 2005 Stormwater Utility Revenue Bonds				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	3,500	0	3,500	0	0.00%
Miscellaneous Revenues	3,500	0	3,500	0	0.00%
Total revenues	3,500	0	3,500	0	0.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	811,423	0	811,423	0	0.00%
Debt Service	811,423	0	811,423	0	0.00%
Total expenditures	811,423	0	811,423	0	0.00%
Other Financing Sources	807,923	0	807,923	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	807,923	0	807,923	0	0.00%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Water and Sewer
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 416 Wetland Mitigation Credit
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	416 Wetland Mitigation Credit				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	5,000	0	5,000	0	0.00%
Miscellaneous Revenues	5,000	0	5,000	0	0.00%
Total revenues	5,000	0	5,000	0	0.00%
Operating Expenditures	80,884	(16,771)	64,113	(16,771)	(20.73%)
Discretionary Operating Expenditures	78,390	(16,740)	61,650	(16,740)	(21.35%)
Contractual Services	76,775	(16,125)	60,650	(16,125)	(21.00%)
Other Supplies and Expenses	1,615	(615)	1,000	(615)	(38.08%)
Non-Discretionary Operating Expenditures	2,494	(31)	2,463	(31)	(1.24%)
Non-Discretionary Maintenance and Repairs	2,209	0	2,209	0	0.00%
Insurance Claims and Expenses	285	(31)	254	(31)	(10.88%)
Personnel	32,386	(2,384)	30,002	(2,384)	(7.36%)
Capital Outlay	18,000	(18,000)	0	(18,000)	(100.00%)
Debt Service	0	0	0	0	0.00%
Total expenditures	131,270	(37,155)	94,115	(37,155)	(28.30%)
Other Financing Sources	126,270	(37,124)	89,146	(37,124)	29.40%
Other Financing Uses	0	(31)	(31)	(31)	0.00%
Budgetary Contingency	0	(31)	(31)	(31)	0.00%
Total Other Sources & Uses	126,270	(37,155)	89,115	(37,155)	29.43%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Debt

Cost Center: Nondepartmental - Other General Government

Cost Center: Water and Sewer

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 417 Series 2012 Water and Sewer Refunding Revenue Bonds

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	417 Series 2012 Water and Sewer Refunding Revenue Bonds				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	5,000	(3,000)	2,000	(3,000)	60.00%
Miscellaneous Revenues	5,000	(3,000)	2,000	(3,000)	60.00%
Total revenues	5,000	(3,000)	2,000	(3,000)	60.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	4,174,432	1,116	4,175,548	1,116	0.03%
Debt Service	4,174,432	1,116	4,175,548	1,116	0.03%
Total expenditures	4,174,432	1,116	4,175,548	1,116	0.03%
Other Financing Sources	4,169,432	4,116	4,173,548	4,116	(0.10%)
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	4,169,432	4,116	4,173,548	4,116	(0.10%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Debt
Cost Center: Nondepartmental - Other General Government
Cost Center: Water and Sewer
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 418 ST Rev Loan Debt Ser
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	418 ST Rev Loan Debt Ser				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	2,458,940	(452,820)	2,006,120	(452,820)	(18.42%)
Debt Service	2,458,940	(452,820)	2,006,120	(452,820)	(18.42%)
Total expenditures	2,458,940	(452,820)	2,006,120	(452,820)	(18.42%)
Other Financing Sources	2,458,940	(452,820)	2,006,120	(452,820)	18.42%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	2,458,940	(452,820)	2,006,120	(452,820)	18.42%
Net change	0	0	0	0	0.00%

**CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View**

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Debt

Cost Center: Nondepartmental - Other General Government

Cost Center: Water and Sewer

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 420 Forestry Management

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	420 Forestry Management				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	214,442	30,754	245,196	30,754	(14.34%)
Permits, Fees and Special Assessments	25,000	25,000	50,000	25,000	(100.00%)
Charges for Services	50,000	0	50,000	0	0.00%
Miscellaneous Revenues	139,442	5,754	145,196	5,754	(4.13%)
Total revenues	214,442	30,754	245,196	30,754	(14.34%)
Operating Expenditures	205,344	(8,181)	197,163	(8,181)	(3.98%)
Discretionary Operating Expenditures	202,850	(8,150)	194,700	(8,150)	(4.02%)
Contractual Services	202,200	(46,000)	156,200	(46,000)	(22.75%)
Maintenance and Repairs	0	23,000	23,000	23,000	0.00%
Other Supplies and Expenses	650	14,850	15,500	14,850	2,284.62%
Non-Discretionary Operating Expenditures	2,494	(31)	2,463	(31)	(1.24%)
Non-Discretionary Supplies and Expenses	2,209	0	2,209	0	0.00%
Insurance Claims and Expenses	285	(31)	254	(31)	(10.88%)
Personnel	32,386	(2,384)	30,002	(2,384)	(7.36%)
Capital Outlay	18,000	0	18,000	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	255,730	(10,565)	245,165	(10,565)	(4.13%)
Other Financing Sources	41,288	(41,288)	0	(41,288)	100.00%
Other Financing Uses	0	(31)	(31)	(31)	0.00%
Budgetary Contingency	0	(31)	(31)	(31)	0.00%
Total Other Sources & Uses	41,288	(41,319)	(31)	(41,319)	100.08%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Golf Course
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Debt
Cost Center: Nondepartmental - Other General Government
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 450 Golf Course
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	450 Golf Course				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	1,370,198	602	1,370,800	602	(0.04%)
Charges for Services	1,370,198	602	1,370,800	602	(0.04%)
Total revenues	1,370,198	602	1,370,800	602	(0.04%)
Operating Expenditures	1,451,771	1,368	1,453,139	1,368	0.09%
Discretionary Operating Expenditures	1,318,780	6,020	1,324,800	6,020	0.46%
Contractual Services	1,298,780	20	1,298,800	20	0.00%
Maintenance and Repairs	20,000	6,000	26,000	6,000	30.00%
Non-Discretionary Operating Expenditures	132,991	(4,652)	128,339	(4,652)	(3.50%)
Non-Discretionary Supplies and Expenses	132,991	(4,652)	128,339	(4,652)	(3.50%)
Personnel	0	0	0	0	0.00%
Capital Outlay	0	75,000	75,000	75,000	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	1,451,771	76,368	1,528,139	76,368	5.26%
Other Financing Sources	81,573	75,766	157,339	75,766	(92.88%)
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	81,573	75,766	157,339	75,766	(92.88%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Information Technology

Cost Center: Interfund Transfers

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 501 Data Processing

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	501 Data Processing				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	2,622,058	(5,221)	2,616,837	(5,221)	0.20%
Charges for Services	2,620,558	(5,221)	2,615,337	(5,221)	0.20%
Miscellaneous Revenues	1,500	0	1,500	0	0.00%
Total revenues	2,622,058	(5,221)	2,616,837	(5,221)	0.20%
Operating Expenditures	1,616,773	(90,387)	1,526,386	(90,387)	(5.59%)
Discretionary Operating Expenditures	920,359	(103,747)	816,612	(103,747)	(11.27%)
Contractual Services	50,651	(5,000)	45,651	(5,000)	(9.87%)
Maintenance and Repairs	508,637	(46,119)	462,518	(46,119)	(9.07%)
Other Supplies and Expenses	361,071	(52,628)	308,443	(52,628)	(14.58%)
Non-Discretionary Operating Expenditures	696,414	13,360	709,774	13,360	1.92%
Non-Discretionary Maintenance and Repairs	530	0	530	0	0.00%
Non-Discretionary Supplies and Expenses	694,741	13,487	708,228	13,487	1.94%
Insurance Claims and Expenses	1,143	(127)	1,016	(127)	(11.11%)
Personnel	1,005,308	67,303	1,072,611	67,303	6.69%
Capital Outlay	0	23,000	23,000	23,000	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	2,622,081	(84)	2,621,997	(84)	(0.00%)
Other Financing Sources	23	5,137	5,160	5,137	(22,334.78%)
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	23	5,137	5,160	5,137	(22,334.78%)
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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09/15/2020
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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Vehicle Maintenance

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 503 Vehicle Maintenance

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	503 Vehicle Maintenance				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	1,224,484	(2,089)	1,222,395	(2,089)	0.17%
Charges for Services	1,217,157	4,343	1,221,500	4,343	(0.36%)
Miscellaneous Revenues	7,327	(6,432)	895	(6,432)	87.78%
Total revenues	1,224,484	(2,089)	1,222,395	(2,089)	0.17%
Operating Expenditures	834,627	13,343	847,970	13,343	1.60%
Discretionary Operating Expenditures	593,349	11,648	604,997	11,648	1.96%
Contractual Services	2,500	0	2,500	0	0.00%
Maintenance and Repairs	496,800	(297,500)	199,300	(297,500)	(59.88%)
Other Supplies and Expenses	94,049	309,148	403,197	309,148	328.71%
Non-Discretionary Operating Expenditures	241,278	1,695	242,973	1,695	0.70%
Utilities	0	2,152	2,152	2,152	0.00%
Non-Discretionary Supplies and Expenses	236,706	(454)	236,252	(454)	(0.19%)
Insurance Claims and Expenses	4,572	(3)	4,569	(3)	(0.07%)
Personnel	368,079	5,889	373,968	5,889	1.60%
Capital Outlay	55,000	(55,000)	0	(55,000)	(100.00%)
Debt Service	0	0	0	0	0.00%
Total expenditures	1,257,706	(35,768)	1,221,938	(35,768)	(2.84%)
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	33,222	(33,679)	(457)	(33,679)	101.38%
Budgetary Contingency	33,222	(33,679)	(457)	(33,679)	101.38%
Total Other Sources & Uses	33,222	(33,679)	(457)	(33,679)	101.38%
Net change	0	0	0	0	0.00%

**CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View**

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Risk Management

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 504 Risk Management

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	504 Risk Management				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	1,834,250	68,793	1,903,043	68,793	(3.75%)
Charges for Services	1,827,250	68,793	1,896,043	68,793	(3.76%)
Miscellaneous Revenues	7,000	0	7,000	0	0.00%
Total revenues	1,834,250	68,793	1,903,043	68,793	(3.75%)
Operating Expenditures	1,518,455	75,971	1,594,426	75,971	5.00%
Discretionary Operating Expenditures	104,225	(4,940)	99,285	(4,940)	(4.74%)
Contractual Services	93,100	(1,700)	91,400	(1,700)	(1.83%)
Other Supplies and Expenses	11,125	(3,240)	7,885	(3,240)	(29.12%)
Non-Discretionary Operating Expenditures	1,414,230	80,911	1,495,141	80,911	5.72%
Non-Discretionary Supplies and Expenses	115,645	(5,253)	110,392	(5,253)	(4.54%)
Insurance Claims and Expenses	1,298,585	86,164	1,384,749	86,164	6.64%
Personnel	294,037	11,738	305,775	11,738	3.99%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	1,812,492	87,709	1,900,201	87,709	4.84%
Other Financing Sources	25,229	(25,229)	0	(25,229)	100.00%
Other Financing Uses	(46,987)	44,145	(2,842)	44,145	93.95%
Budgetary Contingency	(46,987)	44,145	(2,842)	44,145	93.95%
Total Other Sources & Uses	(21,758)	18,916	(2,842)	18,916	86.94%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Fire Services

Cost Center: General Revenues

Cost Center: Information Technology

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 505 Lease & Replacement

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	505 Lease & Replacement				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	2,847,043	(8,627)	2,838,416	(8,627)	0.30%
Charges for Services	2,827,043	(8,627)	2,818,416	(8,627)	0.31%
Miscellaneous Revenues	20,000	0	20,000	0	0.00%
Total revenues	2,847,043	(8,627)	2,838,416	(8,627)	0.30%
Operating Expenditures	30,000	(30,000)	0	(30,000)	(100.00%)
Discretionary Operating Expenditures	30,000	(30,000)	0	(30,000)	(100.00%)
Other Supplies and Expenses	30,000	(30,000)	0	(30,000)	(100.00%)
Personnel	0	0	0	0	0.00%
Capital Outlay	2,296,000	95,000	2,391,000	95,000	4.14%
Debt Service	0	0	0	0	0.00%
Total expenditures	2,326,000	65,000	2,391,000	65,000	2.79%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	(521,043)	73,627	(447,416)	73,627	14.13%
Budgetary Contingency	(521,043)	73,627	(447,416)	73,627	14.13%
Total Other Sources & Uses	(521,043)	73,627	(447,416)	73,627	14.13%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: Building Maintenance

Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Public Works

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 506 Building Maintenance

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	506 Building Maintenance				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	2,592,891	27,743	2,620,634	27,743	(1.07%)
Charges for Services	2,589,891	27,743	2,617,634	27,743	(1.07%)
Miscellaneous Revenues	3,000	0	3,000	0	0.00%
Total revenues	2,592,891	27,743	2,620,634	27,743	(1.07%)
Operating Expenditures	1,335,099	67,178	1,402,277	67,178	5.03%
Discretionary Operating Expenditures	441,118	58,085	499,203	58,085	13.17%
Contractual Services	49,330	3,400	52,730	3,400	6.89%
Maintenance and Repairs	326,222	47,775	373,997	47,775	14.64%
Other Supplies and Expenses	65,566	6,910	72,476	6,910	10.54%
Non-Discretionary Operating Expenditures	893,981	9,093	903,074	9,093	1.02%
Utilities	718,750	9,800	728,550	9,800	1.36%
Non-Discretionary Maintenance and Repairs	1,855	0	1,855	0	0.00%
Non-Discretionary Supplies and Expenses	171,090	(452)	170,638	(452)	(0.26%)
Insurance Claims and Expenses	2,286	(255)	2,031	(255)	(11.15%)
Personnel	494,062	17,385	511,447	17,385	3.52%
Capital Outlay	140,000	0	140,000	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	1,969,161	84,563	2,053,724	84,563	4.29%
Other Financing Sources	11,438	44,583	56,021	44,583	(389.78%)
Other Financing Uses	(635,168)	12,237	(622,931)	12,237	1.93%
Interfund Transfer Expense	(621,257)	(1,674)	(622,931)	(1,674)	(0.27%)
Budgetary Contingency	(13,911)	13,911	0	13,911	100.00%
Total Other Sources & Uses	(623,730)	56,820	(566,910)	56,820	9.11%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Proprietary Non-Operating Disbursement
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 508 Loan Pool
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	508 Loan Pool				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	62,954	0	62,954	0	0.00%
Miscellaneous Revenues	62,954	0	62,954	0	0.00%
Total revenues	62,954	0	62,954	0	0.00%
Operating Expenditures	0	0	0	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0.00%
Other Financing Sources	316,175	35,571	351,746	35,571	(11.25%)
Other Financing Uses	(379,129)	(35,571)	(414,700)	(35,571)	(9.38%)
Interfund Transfer Expense	(379,129)	(35,571)	(414,700)	(35,571)	(9.38%)
Total Other Sources & Uses	(62,954)	0	(62,954)	0	0.00%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Police

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 606 Police Benefit Trust Fund

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	606 Police Benefit Trust Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	2,500	(1,025)	1,475	(1,025)	41.00%
Miscellaneous Revenues	2,500	(1,025)	1,475	(1,025)	41.00%
Total revenues	2,500	(1,025)	1,475	(1,025)	41.00%
Operating Expenditures	7,700	(2,300)	5,400	(2,300)	(29.87%)
Discretionary Operating Expenditures	7,700	(2,300)	5,400	(2,300)	(29.87%)
Contractual Services	0	1,000	1,000	1,000	0.00%
Other Supplies and Expenses	7,700	(3,300)	4,400	(3,300)	(42.86%)
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	7,700	(2,300)	5,400	(2,300)	(29.87%)
Other Financing Sources	5,200	(1,275)	3,925	(1,275)	24.52%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	5,200	(1,275)	3,925	(1,275)	24.52%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Police
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 607 Police Forfeiture Trust
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	607 Police Forfeiture Trust				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	1,000	0	1,000	0	0.00%
Miscellaneous Revenues	1,000	0	1,000	0	0.00%
Total revenues	1,000	0	1,000	0	0.00%
Operating Expenditures	71,000	(1,000)	70,000	(1,000)	(1.41%)
Discretionary Operating Expenditures	71,000	(1,000)	70,000	(1,000)	(1.41%)
Contractual Services	15,000	0	15,000	0	0.00%
Maintenance and Repairs	5,000	(5,000)	0	(5,000)	(100.00%)
Other Supplies and Expenses	51,000	4,000	55,000	4,000	7.84%
Personnel	0	0	0	0	0.00%
Capital Outlay	318,904	(318,904)	0	(318,904)	(100.00%)
Debt Service	0	0	0	0	0.00%
Total expenditures	389,904	(319,904)	70,000	(319,904)	(82.05%)
Other Financing Sources	388,904	(319,904)	69,000	(319,904)	82.26%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	388,904	(319,904)	69,000	(319,904)	82.26%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: General Revenues

Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Cost Center: Parks and Recreation

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 611 Recreation Impact

Book: Modified Accrual

Has No Program: No

Exclude Projects?: No

	611 Recreation Impact				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	592,165	(290,690)	301,475	(290,690)	49.09%
Permits, Fees and Special Assessments	590,165	(290,690)	299,475	(290,690)	49.26%
Miscellaneous Revenues	2,000	0	2,000	0	0.00%
Total revenues	592,165	(290,690)	301,475	(290,690)	49.09%
Operating Expenditures	11,803	(5,813)	5,990	(5,813)	(49.25%)
Non-Discretionary Operating Expenditures	11,803	(5,813)	5,990	(5,813)	(49.25%)
Non-Discretionary Supplies and Expenses	11,803	(5,813)	5,990	(5,813)	(49.25%)
Personnel	0	0	0	0	0.00%
Capital Outlay	400,000	(400,000)	0	(400,000)	(100.00%)
Debt Service	217,569	(217,569)	0	(217,569)	(100.00%)
Debt Service	217,569	(217,569)	0	(217,569)	(100.00%)
Total expenditures	629,372	(623,382)	5,990	(623,382)	(99.05%)
Other Financing Sources	37,207	(37,207)	0	(37,207)	100.00%
Other Financing Uses	0	(295,485)	(295,485)	(295,485)	0.00%
Budgetary Contingency	0	(295,485)	(295,485)	(295,485)	0.00%
Total Other Sources & Uses	37,207	(332,692)	(295,485)	(332,692)	894.17%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Police
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 615 Police Education Trust
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	615 Police Education Trust				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	10,000	(3,000)	7,000	(3,000)	30.00%
Judgments, Fines & Forfeitures	10,000	(3,000)	7,000	(3,000)	30.00%
Total revenues	10,000	(3,000)	7,000	(3,000)	30.00%
Operating Expenditures	10,000	(3,000)	7,000	(3,000)	(30.00%)
Discretionary Operating Expenditures	10,000	(3,000)	7,000	(3,000)	(30.00%)
Other Supplies and Expenses	10,000	(3,000)	7,000	(3,000)	(30.00%)
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	10,000	(3,000)	7,000	(3,000)	(30.00%)
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Nondepartmental - Other General Government
Cost Center: Parks and Recreation
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 621 Recreation Scholarship
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	621 Recreation Scholarship				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	27,300	0	27,300	0	0.00%
Charges for Services	10,000	0	10,000	0	0.00%
Miscellaneous Revenues	17,300	0	17,300	0	0.00%
Total revenues	27,300	0	27,300	0	0.00%
Operating Expenditures	22,450	0	22,450	0	0.00%
Discretionary Operating Expenditures	12,450	0	12,450	0	0.00%
Other Supplies and Expenses	12,450	0	12,450	0	0.00%
Non-Discretionary Operating Expenditures	10,000	0	10,000	0	0.00%
Grants and Aid	10,000	0	10,000	0	0.00%
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	22,450	0	22,450	0	0.00%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	(4,850)	0	(4,850)	0	0.00%
Budgetary Contingency	(4,850)	0	(4,850)	0	0.00%
Total Other Sources & Uses	(4,850)	0	(4,850)	0	0.00%
Net change	0	0	0	0	0.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Fund
Company: City of Port Orange
Cost Center(s): Cost Center: General Revenues
Cost Center: Interfund Transfers
Cost Center: Police
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 625 Federal Police Forfeiture
Book: Modified Accrual
Has No Program: No
Exclude Projects?: No

	625 Federal Police Forfeiture				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	1,000	0	1,000	0	0.00%
Miscellaneous Revenues	1,000	0	1,000	0	0.00%
Total revenues	1,000	0	1,000	0	0.00%
Operating Expenditures	50,000	(4,000)	46,000	(4,000)	(8.00%)
Discretionary Operating Expenditures	50,000	(4,000)	46,000	(4,000)	(8.00%)
Other Supplies and Expenses	50,000	(4,000)	46,000	(4,000)	(8.00%)
Personnel	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	50,000	(4,000)	46,000	(4,000)	(8.00%)
Other Financing Sources	49,000	(4,000)	45,000	(4,000)	8.16%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	49,000	(4,000)	45,000	(4,000)	8.16%
Net change	0	0	0	0	0.00%

**CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View**

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Repeat By: Fund

Company: City of Port Orange

Cost Center(s): Cost Center: City Clerk

Cost Center: City Manager

Cost Center: Code Enforcement

Cost Center: Community Development

Cost Center: Finance

Cost Center: Fire Services

Cost Center: General Revenues

Cost Center: Human Resources

Cost Center: Interfund Transfers

Cost Center: Legal Services

Cost Center: Mayor and Council

Cost Center: Nondepartmental - Other General Government

Cost Center: Parks and Recreation

Cost Center: Police

Cost Center: Public Works

Period: FY2020 - Sep

Plan Structure: Annual Budget Detail

Fund: 001 General Fund

Book: Modified Accrual

Has No Program: No

Exclude Projects?: Yes

	001 General Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	38,795,410	492,926	39,288,336	492,926	(1.27%)
Taxes	23,558,513	1,454,487	25,013,000	1,454,487	(6.17%)
Permits, Fees and Special Assessments	3,595,429	(46,929)	3,548,500	(46,929)	1.31%
Intergovernmental Revenue	6,746,953	(1,038,340)	5,708,613	(1,038,340)	15.39%
Charges for Services	3,560,071	235,041	3,795,112	235,041	(6.60%)
Judgments, Fines & Forfeitures	201,799	(14,799)	187,000	(14,799)	7.33%
Miscellaneous Revenues	1,132,645	(96,534)	1,036,111	(96,534)	8.52%
Total revenues	38,795,410	492,926	39,288,336	492,926	(1.27%)
Operating Expenditures	12,158,270	397,880	12,556,150	397,880	3.27%
Discretionary Operating Expenditures	5,320,774	257,375	5,578,149	257,375	4.84%
Contractual Services	1,983,373	182,728	2,166,101	182,728	9.21%
Maintenance and Repairs	1,121,895	73,796	1,195,691	73,796	6.58%
Other Supplies and Expenses	2,215,506	851	2,216,357	851	0.04%
Non-Discretionary Operating Expenditures	6,837,496	140,505	6,978,001	140,505	2.05%
Utilities	727,900	(10,000)	717,900	(10,000)	(1.37%)
Non-Discretionary Maintenance and Repairs	207,991	(14,430)	193,561	(14,430)	(6.94%)
Non-Discretionary Supplies and Expenses	5,756,889	162,912	5,919,801	162,912	2.83%
Insurance Claims and Expenses	108,010	1,629	109,639	1,629	1.51%
Grants and Aid	36,706	394	37,100	394	1.07%
Personnel	27,423,704	631,078	28,054,782	631,078	2.30%
Capital Outlay	209,600	(108,100)	101,500	(108,100)	(51.57%)
Debt Service	0	0	0	0	0.00%
Total expenditures	39,791,574	920,858	40,712,432	920,858	2.31%
Other Financing Sources	1,851,720	2,040,360	3,892,080	2,040,360	(110.19%)
Other Financing Uses	(855,556)	(1,612,428)	(2,467,984)	(1,612,428)	(188.47%)
Interfund Transfer Expense	(646,385)	(1,706,598)	(2,352,983)	(1,706,598)	(264.02%)
Budgetary Contingency	(209,171)	94,170	(115,001)	94,170	45.02%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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	001 General Fund				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Total Other Sources & Uses	996,164	427,932	1,424,096	427,932	(42.96%)
Net change	(0)	0	0	0	100.00%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center

Company: City of Port Orange

Cost Center(s): Cost Center: Interfund Transfers

Cost Center: Nondepartmental - Other General Government

Period: FY2020 - Jul

Plan Structure: Annual Budget Detail

Fund: 001 General Fund

Book: Modified Accrual

Has No Program: No

Exclude Projects?: Yes

Ledger Account	Interfund Transfers					Nondepartmental - Other General Government				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%	0	0	0	0	0.00%
Operating Expenditures	0	0	0	0	0.00%	2,477,252	49,254	2,526,506	49,254	1.99%
Discretionary Operating Expenditures	0	0	0	0	0.00%	111,800	(58,900)	52,900	(58,900)	(52.68%)
Contractual Services	0	0	0	0	0.00%	85,800	(32,900)	52,900	(32,900)	(38.35%)
Other Supplies and Expenses	0	0	0	0	0.00%	26,000	(26,000)	0	(26,000)	(100.00%)
Non-Discretionary Operating Expenditures	0	0	0	0	0.00%	2,365,452	108,154	2,473,606	108,154	4.57%
Non-Discretionary Maintenance and Repairs	0	0	0	0	0.00%	0	26,981	26,981	26,981	0.00%
Non-Discretionary Supplies and Expenses	0	0	0	0	0.00%	2,328,846	117,779	2,446,625	117,779	5.06%
Grants and Aid	0	0	0	0	0.00%	36,606	(36,606)	0	(36,606)	(100.00%)
Personnel	0	0	0	0	0.00%	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%	0	0	0	0	0.00%
Total expenditures	0	0	0	0	0.00%	2,477,252	49,254	2,526,506	49,254	1.99%
Other Financing Sources	0	0	0	0	0.00%	0	0	0	0	0.00%
Other Financing Uses	(646,385)	(1,706,598)	(2,352,983)	(1,706,598)	(264.02%)	(194,171)	194,171	0	194,171	100.00%
Interfund Transfer Expense	(646,385)	(1,706,598)	(2,352,983)	(1,706,598)	(264.02%)	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%	(194,171)	194,171	0	194,171	100.00%
Total Other Sources & Uses	(646,385)	(1,706,598)	(2,352,983)	(1,706,598)	(264.02%)	(194,171)	194,171	0	194,171	100.00%
Net change	(646,385)	(1,706,598)	(2,352,983)	(1,706,598)	(264.02%)	(2,671,423)	144,917	(2,526,506)	144,917	5.42%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: City Clerk
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

	City Clerk				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	160,034	(787)	159,247	(787)	(0.49%)
Discretionary Operating Expenditures	111,627	0	111,627	0	0.00%
Contractual Services	19,390	0	19,390	0	0.00%
Maintenance and Repairs	3,465	0	3,465	0	0.00%
Other Supplies and Expenses	88,772	0	88,772	0	0.00%
Non-Discretionary Operating Expenditures	48,407	(787)	47,620	(787)	(1.63%)
Non-Discretionary Supplies and Expenses	48,407	(787)	47,620	(787)	(1.63%)
Personnel	210,655	15,573	226,228	15,573	7.39%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	370,689	14,786	385,475	14,786	3.99%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(370,689)	(14,786)	(385,475)	(14,786)	(3.99%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: City Manager
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	City Manager				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	85,893	(2,120)	83,773	(2,120)	(2.47%)
Discretionary Operating Expenditures	31,047	(822)	30,225	(822)	(2.65%)
Other Supplies and Expenses	31,047	(822)	30,225	(822)	(2.65%)
Non-Discretionary Operating Expenditures	54,846	(1,298)	53,548	(1,298)	(2.37%)
Non-Discretionary Supplies and Expenses	54,846	(1,298)	53,548	(1,298)	(2.37%)
Personnel	515,814	6,289	522,103	6,289	1.22%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	601,707	4,169	605,876	4,169	0.69%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	(15,000)	(100,001)	(115,001)	(100,001)	(666.67%)
Budgetary Contingency	(15,000)	(100,001)	(115,001)	(100,001)	(666.67%)
Total Other Sources & Uses	(15,000)	(100,001)	(115,001)	(100,001)	(666.67%)
Net change	(616,707)	(104,170)	(720,877)	(104,170)	(16.89%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Code Enforcement
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	Code Enforcement				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	77,076	14,578	91,654	14,578	18.91%
Discretionary Operating Expenditures	58,029	13,374	71,403	13,374	23.05%
Contractual Services	25,000	0	25,000	0	0.00%
Maintenance and Repairs	6,502	3,000	9,502	3,000	46.14%
Other Supplies and Expenses	26,527	10,374	36,901	10,374	39.11%
Non-Discretionary Operating Expenditures	19,047	1,204	20,251	1,204	6.32%
Non-Discretionary Maintenance and Repairs	2,650	0	2,650	0	0.00%
Non-Discretionary Supplies and Expenses	13,540	0	13,540	0	0.00%
Insurance Claims and Expenses	2,857	1,204	4,061	1,204	42.14%
Personnel	380,599	49,852	430,451	49,852	13.10%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	457,675	64,430	522,105	64,430	14.08%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(457,675)	(64,430)	(522,105)	(64,430)	(14.08%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Community Development
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	Community Development				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	260,754	34,262	295,016	34,262	13.14%
Discretionary Operating Expenditures	192,397	(1,775)	190,622	(1,775)	(0.92%)
Contractual Services	140,600	0	140,600	0	0.00%
Maintenance and Repairs	8,875	(500)	8,375	(500)	(5.63%)
Other Supplies and Expenses	42,922	(1,275)	41,647	(1,275)	(2.97%)
Non-Discretionary Operating Expenditures	68,357	36,037	104,394	36,037	52.72%
Non-Discretionary Maintenance and Repairs	795	0	795	0	0.00%
Non-Discretionary Supplies and Expenses	66,419	(1,343)	65,076	(1,343)	(2.02%)
Insurance Claims and Expenses	1,143	380	1,523	380	33.25%
Grants and Aid	0	37,000	37,000	37,000	0.00%
Personnel	983,046	(20,598)	962,448	(20,598)	(2.10%)
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	1,243,800	13,664	1,257,464	13,664	1.10%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(1,243,800)	(13,664)	(1,257,464)	(13,664)	(1.10%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Finance
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

	Finance				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	162,019	71,123	233,142	71,123	43.90%
Discretionary Operating Expenditures	91,288	22,780	114,068	22,780	24.95%
Contractual Services	27,890	19,570	47,460	19,570	70.17%
Maintenance and Repairs	2,000	0	2,000	0	0.00%
Other Supplies and Expenses	61,398	3,210	64,608	3,210	5.23%
Non-Discretionary Operating Expenditures	70,731	48,343	119,074	48,343	68.35%
Non-Discretionary Supplies and Expenses	70,731	48,343	119,074	48,343	68.35%
Personnel	1,159,460	91,397	1,250,857	91,397	7.88%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	1,321,479	162,520	1,483,999	162,520	12.30%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(1,321,479)	(162,520)	(1,483,999)	(162,520)	(12.30%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Fire Services
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	Fire Services				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	12,000	12,000	12,000	0.00%
Charges for Services	0	12,000	12,000	12,000	0.00%
Total revenues	0	12,000	12,000	12,000	0.00%
Operating Expenditures	1,879,169	(68,905)	1,810,264	(68,905)	(3.67%)
Discretionary Operating Expenditures	712,497	(73,208)	639,289	(73,208)	(10.27%)
Contractual Services	12,600	(11,500)	1,100	(11,500)	(91.27%)
Maintenance and Repairs	257,534	0	257,534	0	0.00%
Other Supplies and Expenses	442,363	(61,708)	380,655	(61,708)	(13.95%)
Non-Discretionary Operating Expenditures	1,166,672	4,303	1,170,975	4,303	0.37%
Non-Discretionary Maintenance and Repairs	44,936	0	44,936	0	0.00%
Non-Discretionary Supplies and Expenses	1,110,306	2,028	1,112,334	2,028	0.18%
Insurance Claims and Expenses	11,430	2,275	13,705	2,275	19.90%
Personnel	7,988,619	(102,616)	7,886,003	(102,616)	(1.28%)
Capital Outlay	6,800	34,700	41,500	34,700	510.29%
Debt Service	0	0	0	0	0.00%
Total expenditures	9,874,588	(136,821)	9,737,767	(136,821)	(1.39%)
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(9,874,588)	148,821	(9,725,767)	148,821	1.51%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Human Resources
Period: FY2020 - Jul
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

	Human Resources				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	176,995	(12,050)	164,945	(12,050)	(6.81%)
Discretionary Operating Expenditures	124,212	(10,874)	113,338	(10,874)	(8.75%)
Contractual Services	42,249	(15,693)	26,556	(15,693)	(37.14%)
Other Supplies and Expenses	81,963	4,819	86,782	4,819	5.88%
Non-Discretionary Operating Expenditures	52,783	(1,176)	51,607	(1,176)	(2.23%)
Non-Discretionary Supplies and Expenses	52,783	(1,176)	51,607	(1,176)	(2.23%)
Personnel	391,022	25,527	416,549	25,527	6.53%
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	568,017	13,477	581,494	13,477	2.37%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(568,017)	(13,477)	(581,494)	(13,477)	(2.37%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Legal Services
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

	Legal Services				
Ledger Account	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	218,991	(896)	218,095	(896)	(0.41%)
Discretionary Operating Expenditures	181,040	0	181,040	0	0.00%
Contractual Services	150,000	(1,000)	149,000	(1,000)	(0.67%)
Maintenance and Repairs	3,000	0	3,000	0	0.00%
Other Supplies and Expenses	28,040	1,000	29,040	1,000	3.57%
Non-Discretionary Operating Expenditures	37,951	(896)	37,055	(896)	(2.36%)
Non-Discretionary Supplies and Expenses	37,951	(896)	37,055	(896)	(2.36%)
Personnel	510,001	(16,119)	493,882	(16,119)	(3.16%)
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	728,992	(17,015)	711,977	(17,015)	(2.33%)
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(728,992)	17,015	(711,977)	17,015	2.33%

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Mayor and Council
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	Mayor and Council				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	99,762	48,071	147,833	48,071	48.19%
Discretionary Operating Expenditures	47,070	49,300	96,370	49,300	104.74%
Contractual Services	24,250	42,580	66,830	42,580	175.59%
Maintenance and Repairs	50	0	50	0	0.00%
Other Supplies and Expenses	22,770	6,720	29,490	6,720	29.51%
Non-Discretionary Operating Expenditures	52,692	(1,229)	51,463	(1,229)	(2.33%)
Non-Discretionary Supplies and Expenses	52,592	(1,229)	51,363	(1,229)	(2.34%)
Grants and Aid	100	0	100	0	0.00%
Personnel	110,270	(8,174)	102,096	(8,174)	(7.41%)
Capital Outlay	0	0	0	0	0.00%
Debt Service	0	0	0	0	0.00%
Total expenditures	210,032	39,897	249,929	39,897	19.00%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(210,032)	(39,897)	(249,929)	(39,897)	(19.00%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Parks and Recreation
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	Parks and Recreation				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	519,024	(4,151)	514,873	(4,151)	0.80%
Charges for Services	519,024	(4,151)	514,873	(4,151)	0.80%
Total revenues	519,024	(4,151)	514,873	(4,151)	0.80%
Operating Expenditures	1,863,314	54,679	1,917,993	54,679	2.93%
Discretionary Operating Expenditures	1,303,821	57,500	1,361,321	57,500	4.41%
Contractual Services	499,497	0	499,497	0	0.00%
Maintenance and Repairs	305,250	51,000	356,250	51,000	16.71%
Other Supplies and Expenses	499,074	6,500	505,574	6,500	1.30%
Non-Discretionary Operating Expenditures	559,493	(2,821)	556,672	(2,821)	(0.50%)
Utilities	16,800	0	16,800	0	0.00%
Non-Discretionary Maintenance and Repairs	22,130	0	22,130	0	0.00%
Non-Discretionary Supplies and Expenses	509,133	(2,051)	507,082	(2,051)	(0.40%)
Insurance Claims and Expenses	11,430	(770)	10,660	(770)	(6.74%)
Personnel	2,457,261	119,341	2,576,602	119,341	4.86%
Capital Outlay	114,000	(54,000)	60,000	(54,000)	(47.37%)
Debt Service	0	0	0	0	0.00%
Total expenditures	4,434,575	120,020	4,554,595	120,020	2.71%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(3,915,551)	(124,171)	(4,039,722)	(124,171)	(3.17%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Police
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	Police				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	2,831,309	172,157	3,003,466	172,157	6.08%
Discretionary Operating Expenditures	1,332,969	168,788	1,501,757	168,788	12.66%
Contractual Services	144,447	121,823	266,270	121,823	84.34%
Maintenance and Repairs	442,727	(13,904)	428,823	(13,904)	(3.14%)
Other Supplies and Expenses	745,795	60,869	806,664	60,869	8.16%
Non-Discretionary Operating Expenditures	1,498,340	3,369	1,501,709	3,369	0.22%
Non-Discretionary Maintenance and Repairs	71,420	0	71,420	0	0.00%
Non-Discretionary Supplies and Expenses	1,357,771	3,488	1,361,259	3,488	0.26%
Insurance Claims and Expenses	69,149	(119)	69,030	(119)	(0.17%)
Personnel	11,625,178	559,658	12,184,836	559,658	4.81%
Capital Outlay	55,500	(55,500)	0	(55,500)	(100.00%)
Debt Service	0	0	0	0	0.00%
Total expenditures	14,511,987	676,315	15,188,302	676,315	4.66%
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(14,511,987)	(676,315)	(15,188,302)	(676,315)	(4.66%)

CPO Budget vs Actuals for Cost Center
HISTORICAL - City Council View

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Repeat By: Cost Center
Company: City of Port Orange
Cost Center(s): Cost Center: Public Works
Period: FY2020 - Sep
Plan Structure: Annual Budget Detail
Fund: 001 General Fund
Book: Modified Accrual
Has No Program: No
Exclude Projects?: Yes

Ledger Account	Public Works				
	FY2021 Requested Base Budget (Same as FY2020 Adopted)	FY2021 Requested Amendments	FY2021 Total Requested Budget	Variance (Requested - Original) Budgets	Variance Percentage
Revenue	0	0	0	0	0.00%
Total revenues	0	0	0	0	0.00%
Operating Expenditures	1,865,702	38,514	1,904,216	38,514	2.06%
Discretionary Operating Expenditures	1,022,977	91,212	1,114,189	91,212	8.92%
Contractual Services	811,650	59,848	871,498	59,848	7.37%
Maintenance and Repairs	92,492	34,200	126,692	34,200	36.98%
Other Supplies and Expenses	118,835	(2,836)	115,999	(2,836)	(2.39%)
Non-Discretionary Operating Expenditures	842,725	(52,698)	790,027	(52,698)	(6.25%)
Utilities	711,100	(10,000)	701,100	(10,000)	(1.41%)
Non-Discretionary Maintenance and Repairs	66,060	(41,411)	24,649	(41,411)	(62.69%)
Non-Discretionary Supplies and Expenses	53,564	54	53,618	54	0.10%
Insurance Claims and Expenses	12,001	(1,341)	10,660	(1,341)	(11.17%)
Personnel	1,091,779	(89,052)	1,002,727	(89,052)	(8.16%)
Capital Outlay	33,300	(33,300)	0	(33,300)	(100.00%)
Debt Service	0	0	0	0	0.00%
Total expenditures	2,990,781	(83,838)	2,906,943	(83,838)	(2.80%)
Other Financing Sources	0	0	0	0	0.00%
Other Financing Uses	0	0	0	0	0.00%
Budgetary Contingency	0	0	0	0	0.00%
Total Other Sources & Uses	0	0	0	0	0.00%
Net change	(2,990,781)	83,838	(2,906,943)	83,838	2.80%

Detailed General Fund Revenue Analysis - Forecast for FY2021

		2020 Adopted	2021 Proposed	Chg from FY20	% Chg FY20
Taxes	Current Ad Valorem	14,814,070	16,485,000	1,670,930	11.25%
	Delinquent Ad Valorem	186,451	165,000	-21,451	-11.50%
	Interest on Delinquent Ad Valorem	26,270	0	-26,270	-100.00%
	Utility Service Tax / Electric	4,856,282	4,700,000	-156,282	-3.22%
	Communication Service Tax / Communicatio..	1,643,092	1,625,000	-18,092	-1.10%
	Utility Service Tax / Utility Service Tax Water	950,000	950,000	0	0.00%
	Casualty Insurance Premium Tax Police	444,091	450,000	5,909	1.33%
	Insurance Premium Tax FF	388,249	390,000	1,751	0.45%
	Utility Service Tax / Utility Service Tax Gas	125,000	128,000	3,000	2.40%
	Local Business Tax / City Occupation	125,000	120,000	-5,000	-4.00%
Fees	Fees and Permits / Abandoned Property Reg ..	9,316	9,000	-316	-3.39%
	Fees and Permits / Fees and Permits	16,211	14,500	-1,711	-10.55%
	Franchise Fee / FPL Franchise Fee	3,547,048	3,500,000	-47,048	-1.33%
	Franchise Fee / People's Gas	13,738	12,000	-1,738	-12.65%
	Franchise Fee / Recycling	5,003	5,000	-3	-0.06%
	Licenses	4,113	8,000	3,887	94.51%
Int Gov	Grant from local units / Public Safety	3,000	1,500	-1,500	-50.00%
	Other State Shared Revenue / County Occup..	50,020	40,000	-10,020	-20.03%
	State Grants / VOCA Grant	50,000		-50,000	-100.00%
	State Shared Revenue / Alcohol Bev Lic	38,713	40,000	1,287	3.32%
	State Shared Revenue / Fire Education Pay	23,184	20,000	-3,184	-13.73%
	State Shared Revenue / Local Gov 1/2 cent	3,898,069	3,321,413	-576,656	-14.79%
	State Shared Revenue / Mobile Home Lic	146,952	150,000	3,048	2.07%
	State Shared Revenue / Mtr Fuel Tax	30,000	25,000	-5,000	-16.67%
	State Shared Revenue / State Rev Sharing	2,507,015	2,110,700	-396,315	-15.81%
Chg Svc	Culture Recreation / Athletic Registration	212,387	210,000	-2,387	-1.12%
	Culture Recreation / Gym Usage Fees		2,000	2,000	
	Culture Recreation / Other Recreation Rev	28,263	30,000	1,737	6.15%
	Culture Recreation / Rental	128,759	125,000	-3,759	-2.92%
	Culture Recreation / Sponsor Fees	30,005	30,000	-5	-0.02%
	Culture Recreation / Summer Rec Fees	119,610	120,000	390	0.33%
	General Government / Admin Svc Fees	1,920,946	1,900,000	-20,946	-1.09%
	General Government / Application Review F..	425,000	600,000	175,000	41.18%
	General Government / Clerk Recording Fees	7,702	6,000	-1,702	-22.10%
	General Government / Engineering Review F..	7,773	8,000	227	2.92%
	Other Chrg for Svcs / Misc. Recording		2,500	2,500	
	Physical Environment / Service Charge Late f..	36,524	37,000	476	1.30%
	Public Safety / Annual Fire Inspections	6,368	6,500	132	2.07%
	Public Safety / Fire Ambulance Transports	317,000	370,000	53,000	16.72%
	Public Safety / Fire CPR/EMS Fees	21,190	22,000	810	3.82%
	Public Safety / Fire Hydrant Flow Tests	632	650	18	2.85%
	PUBLIC SAFETY / FIRE PERMITS		12,000	12,000	
	Public Safety / Other Fire Services	444	500	56	12.61%

Detailed General Fund Revenue Analysis - Forecast for FY2021

		2020 Adopted	2021 Proposed	Chg from FY20	% Chg FY20
Chg Svc	Public Safety / Special Fire Service	50,000	50,000	0	0.00%
	Public Safety / Special Street Svc	65,000	70,000	5,000	7.69%
	Public Safety / Bldg. Plans Review Fire	7,857	10,000	2,143	27.28%
	Transportation / Other Transportation Rev	164,932	170,000	5,068	3.07%
Fines	Court Cases / Fines and Court Cases	105,000	110,000	5,000	4.76%
	Fines / Animal Citations	4,812	5,000	188	3.91%
	Fines / Parking Violations	20,000	20,000	0	0.00%
	Fines local ordinances / Code Enforcement Fi..	200,000	250,000	50,000	25.00%
	Other Judgement/Fine/Forfeit/ Investigativ..	1,987	2,000	13	0.65%
	Total Trans	0	0		
misc	Bad Debt Reserve	-130,000	-200,000	-70,000	53.85%
	Donations	2,000		-2,000	-100.00%
	Interest Earnings / Investments	100,000	100,000	0	0.00%
	Internal Interest Earnings	6,770	4,373	-2,397	-35.41%
	Misc. Rev / Lien Search	16,583	15,000	-1,583	-9.55%
	Misc. Rev / Rents and Royalties	11,400	11,500	100	0.88%
	Misc. Rev Police / Wrecker Towing Contract	109,059	151,200	42,141	38.64%
	Other Misc. Rev / Misc. Revenue	199,510	110,000	-89,510	-44.86%
	Other Misc. Rev / Misc. Revenue Police	95,202	50,000	-45,202	-47.48%
	Rents and Royalties / AT&T	32,184	32,000	-184	-0.57%
	Rents and Royalties / Council on Aging	1,500	1,500	0	0.00%
	Rents and Royalties / Palmer Land Lease	81,000	81,000	0	0.00%
	Rents and Royalties / Palmer Rent Agr	449,748	464,000	14,252	3.17%
	Rents and Royalties / Verizon	27,376	27,000	-376	-1.37%
	Sale Surplus Material & Scrap		1,500	1,500	
Other	Null				
Fin	Cont from Entrpr Fnd / In lieu of tax drainage	233,397	230,000	-3,397	-1.46%
	Cont from Entrpr Fnd / In lieu of tax water se..	1,417,754	1,400,000	-17,754	-1.25%
	Cont from Entrpr Fnd / Solid Waste	210,569	210,000	-569	-0.27%
Equity	Other Non Revenue / Appropriated Fund Bal..	0	2,052,080	2,052,080	0.00%
Total	Grand Total	40,647,130	43,180,416	2,533,286	6.23%

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
City Clerk	Total		\$385,475	0.92%
	Standard: Personnel	Total	\$226,228	0.53%
		Salaries and Wages	\$149,493	0.36%
		Health and Dental Insurance	\$31,483	0.08%
		Retirement Contributions	\$17,358	0.04%
		Null	\$15,573	0.02%
		FICA Taxes	\$11,478	0.03%
		Overtime	\$500	0.00%
		Workers' Compensation	\$178	0.00%
		Employee Assistance Program	\$165	0.00%
	Standard: Operating Expenditures	Total	\$159,247	0.39%
		Advertising	\$50,000	0.12%
		Internal Building Maintenance Charge	\$33,620	0.08%
		Computer Software	\$23,200	0.06%
		Other Contracted Services	\$19,390	0.05%
		Miscellaneous Charges	\$14,000	0.03%
		Equipment Rental or Lease	\$4,370	0.01%
		Per Diem	\$4,000	0.01%
		Software Maintenance	\$3,465	0.01%
		Employee Training	\$2,450	0.01%
		Office Supplies	\$1,000	0.00%
		Other Operating Supplies	\$817	0.00%
		Dues and Memberships	\$765	0.00%
		Communication Services	\$720	0.00%
		Printing and Binding	\$500	0.00%
		Postage	\$500	0.00%
		Books and Subscriptions	\$250	0.00%
		Certification and License Reimbursement	\$200	0.00%
City Manager	Total		\$720,877	1.62%
	Standard: Personnel	Total	\$522,103	1.26%
		Salaries and Wages	\$372,977	0.90%
		Retirement Contributions	\$62,264	0.15%
		FICA Taxes	\$37,151	0.09%
		Health and Dental Insurance	\$33,243	0.08%
		Car Allowance	\$8,400	0.02%
		Null	\$6,789	0.01%
		Workers' Compensation	\$573	0.00%
		Overtime	\$500	0.00%
		Employee Assistance Program	\$206	0.00%
	Standard: Operating Expenditures	Total	\$83,998	0.21%
		Internal Building Maintenance Charge	\$53,548	0.13%
		Travel	\$7,148	0.01%
		Employee Training	\$6,385	0.02%
		Public Relations Expense	\$6,015	0.02%
		Dues and Memberships	\$3,843	0.01%
		Per Diem	\$2,484	0.01%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
City Manager	Standard: Operating Expenditures	City Phones	\$2,340	0.00%
		Office Supplies	\$800	0.00%
		Other Operating Supplies	\$760	0.00%
		Books and Subscriptions	\$575	0.00%
		Postage	\$100	0.00%
		Computer Hardware - Capital	\$0	0.00%
		Communication Services	\$0	0.00%
		Total	\$114,776	0.16%
	Standard: Other Financing Uses	Null	\$114,776	0.16%
Code Enforcement	Total		\$522,105	1.19%
	Standard: Personnel	Total	\$430,451	0.98%
		Salaries and Wages	\$257,627	0.62%
		Null	\$49,852	0.06%
		Health and Dental Insurance	\$49,204	0.12%
		Retirement Contributions	\$48,352	0.12%
		FICA Taxes	\$19,866	0.05%
		Workers' Compensation	\$3,293	0.01%
		Overtime	\$2,000	0.00%
		Employee Assistance Program	\$257	0.00%
	Standard: Operating Expenditures	Total	\$91,654	0.20%
		Other Contracted Services	\$25,000	0.06%
		Fleet Financing	\$13,540	0.03%
		City Phones	\$8,700	0.01%
		Gas, Diesel, Oil and Grease	\$8,494	0.02%
		Vehicle Maintenance/Repair	\$4,702	0.01%
		Equipment Inspection	\$4,300	0.01%
		Vehicle Insurance	\$4,061	0.01%
		Per Diem	\$3,850	0.01%
		Employee Training	\$3,060	0.01%
		Equipment - Non-Capital	\$3,050	0.00%
		Fleet Maintenance Charge	\$2,650	0.01%
		Uniforms	\$2,037	0.00%
		Office Supplies	\$2,000	0.00%
		Postage	\$1,800	0.00%
		Other Operating Supplies	\$1,460	0.00%
		Dues and Memberships	\$700	0.00%
		Printing and Binding	\$500	0.00%
		Equipment Maintenance	\$500	0.00%
		Advertising	\$500	0.00%
		Communication Services	\$400	0.01%
		Books and Subscriptions	\$350	0.00%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
Community Development	Total		\$1,257,464	1.52%
	Standard: Personnel	Total	\$962,448	1.17%
		Salaries and Wages	\$732,776	0.89%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Community Development	Standard: Personnel	Health and Dental Insurance	\$95,048	0.12%
		Retirement Contributions	\$80,428	0.10%
		FICA Taxes	\$56,755	0.07%
		Overtime	\$9,000	0.01%
		Workers' Compensation	\$8,547	0.01%
		Employee Assistance Program	\$492	0.00%
		Null	(\$20,598)	-0.02%
		Total	\$295,016	0.36%
	Standard: Operating Expenditures	Other Professional Services	\$115,600	0.14%
		Internal Building Maintenance Charge	\$55,134	0.07%
		Null	\$37,000	0.04%
		Other Contracted Services	\$25,000	0.03%
		Fleet Financing	\$9,942	0.01%
		Equipment Inspection	\$6,000	0.01%
		Office Supplies	\$5,100	0.01%
		Travel	\$4,925	0.01%
		Dues and Memberships	\$4,125	0.00%
		Computer Hardware - Capital	\$4,000	0.00%
		Employee Training	\$3,750	0.00%
		Gas, Diesel, Oil and Grease	\$3,575	0.00%
		Per Diem	\$3,250	0.00%
		Other Operating Supplies	\$2,950	0.00%
		Communication Services	\$2,672	0.00%
		Postage	\$1,900	0.00%
		Vehicle Insurance	\$1,523	0.00%
		Certification and License Reimbursement	\$1,350	0.00%
		Software Maintenance	\$1,200	0.00%
		Vehicle Maintenance/Repair	\$1,175	0.00%
		Computer Software	\$1,000	0.00%
		Internet Services	\$800	0.00%
		City Phones	\$800	0.00%
		Fleet Maintenance Charge	\$795	0.00%
		Books and Subscriptions	\$750	0.00%
		Uniforms	\$300	0.00%
		Printing and Binding	\$200	0.00%
		Advertising	\$200	0.00%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
Finance	Total		\$1,483,999	3.40%
	Standard: Personnel	Total	\$1,250,857	2.92%
		Salaries and Wages	\$865,330	2.10%
		Health and Dental Insurance	\$129,803	0.31%
		Retirement Contributions	\$92,721	0.22%
		Null	\$91,397	0.11%
		FICA Taxes	\$66,470	0.16%
		Overtime	\$3,409	0.01%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Finance	Standard: Personnel	Workers' Compensation	\$969	0.00%
		Employee Assistance Program	\$758	0.00%
		Audit Fee	\$0	0.00%
	Standard: Operating Expenditures	Total	\$233,142	0.48%
		Internal Building Maintenance Charge	\$119,074	0.23%
		Audit Fee	\$28,460	0.07%
		Other Professional Services	\$18,250	0.02%
		Computer Software	\$11,120	0.03%
		Employee Training	\$9,730	0.02%
		Per Diem	\$9,500	0.02%
		Office Supplies	\$8,000	0.02%
		Furniture and Fixtures	\$6,000	0.01%
		Dues and Memberships	\$4,342	0.01%
		Postage	\$4,000	0.01%
		Other Operating Supplies	\$4,000	0.01%
		Printing and Binding	\$3,500	0.01%
		Communication Services	\$2,016	0.00%
		Equipment Inspection	\$2,000	0.00%
		Equipment - Non-Capital	\$1,000	0.00%
		Computer Hardware - Capital	\$1,000	0.00%
		Other Contracted Services	\$750	0.00%
		Books and Subscriptions	\$250	0.00%
		Licenses, Taxes and Fees	\$150	0.00%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
Fire Services	Total		\$9,737,767	23.75%
	Standard: Personnel	Total	\$7,886,003	19.22%
		Salaries and Wages	\$3,839,731	9.30%
		Retirement Contributions	\$2,911,564	7.05%
		Health and Dental Insurance	\$506,382	1.23%
		FICA Taxes	\$317,017	0.77%
		Overtime	\$303,820	0.74%
		Workers' Compensation	\$107,469	0.26%
		Employee Assistance Program	\$2,636	0.01%
		Null	(\$102,616)	-0.12%
	Standard: Operating Expenditures	Total	\$1,810,264	4.47%
		Fleet Financing	\$657,916	1.59%
		Internal Building Maintenance Charge	\$454,418	1.10%
		Vehicle Maintenance/Repair	\$199,834	0.48%
		Uniforms	\$77,350	0.19%
		Medical and Lab Supplies	\$70,000	0.16%
		Gas, Diesel, Oil and Grease	\$67,738	0.16%
		Fleet Maintenance Charge	\$44,936	0.11%
		Equipment Inspection	\$41,700	0.10%
		Other Operating Supplies	\$37,390	0.09%
		City Phones	\$19,400	0.02%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Fire Services	Standard: Operating Expenditures	Certification and License Reimbursement	\$18,500	0.04%
		Employee Training	\$14,000	0.03%
		Vehicle Insurance	\$13,705	0.03%
		Equipment Maintenance	\$13,000	0.03%
		CPR/EMS Program Supplies	\$12,200	0.01%
		Communication Equipment Maintenance	\$10,500	0.03%
		Janitorial Supplies	\$9,528	0.02%
		Computer Software	\$8,809	0.02%
		Books and Subscriptions	\$7,200	0.02%
		Public Relations Expense	\$5,000	0.01%
		Per Diem	\$5,000	0.01%
		Office Supplies	\$5,000	0.01%
		Communication Services	\$4,650	0.03%
		Building Maintenance and Repairs	\$3,000	0.01%
		Printing and Binding	\$2,200	0.01%
		Dues and Memberships	\$2,065	0.01%
		Furniture and Fixtures	\$2,000	0.00%
		Licenses, Taxes and Fees	\$1,625	0.00%
		Uniform Cleaning	\$1,100	0.00%
		Postage	\$500	0.00%
		Other Professional Services	\$0	0.01%
		Equipment - Non-Capital	\$0	0.09%
		Agriculture Supplies	\$0	0.01%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
	Standard: Capital Outlay	Total	\$41,500	0.06%
		Equipment - Capital	\$41,500	0.06%
Human Resources	Total		\$581,494	1.39%
	Standard: Personnel	Total	\$416,549	0.98%
		Salaries and Wages	\$281,465	0.68%
		Health and Dental Insurance	\$43,617	0.11%
		Retirement Contributions	\$42,733	0.10%
		Null	\$25,527	0.03%
		FICA Taxes	\$21,612	0.05%
		Overtime	\$1,000	0.00%
		Workers' Compensation	\$368	0.00%
		Employee Assistance Program	\$227	0.00%
	Standard: Operating Expenditures	Total	\$164,945	0.41%
		Internal Building Maintenance Charge	\$51,607	0.13%
		Employee Training	\$48,265	0.10%
		Other Professional Services	\$16,056	0.04%
		Employee Relations	\$10,993	0.03%
		Other Contracted Services	\$10,500	0.04%
		Licenses, Taxes and Fees	\$10,080	0.01%
		Per Diem	\$4,500	0.01%
		Office Supplies	\$3,000	0.01%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Human Resources	Standard: Operating Expenditures	Dues and Memberships	\$2,564	0.01%
		Other Operating Supplies	\$2,250	0.01%
		Equipment Rental or Lease	\$1,300	0.00%
		Certification and License Reimbursement	\$1,300	0.00%
		Advertising	\$1,250	0.00%
		Communication Services	\$780	0.00%
		Postage	\$500	0.00%
		Printing and Binding	\$0	0.00%
		Furniture and Fixtures	\$0	0.00%
		Computer Software	\$0	0.02%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
Interfund Transfers	Total		\$2,352,983	3.63%
	Standard: Other Financing Uses	Total	\$2,352,983	3.63%
		Interfund Transfer Expense	\$2,344,588	2.84%
		Null	\$8,395	0.79%
Legal Services	Total		\$711,977	1.74%
	Standard: Personnel	Total	\$493,882	1.22%
		Salaries and Wages	\$381,836	0.92%
		Retirement Contributions	\$51,859	0.13%
		Health and Dental Insurance	\$42,777	0.10%
		FICA Taxes	\$29,319	0.07%
		Car Allowance	\$3,600	0.01%
		Workers' Compensation	\$390	0.00%
		Employee Assistance Program	\$220	0.00%
		Null	(\$16,119)	-0.02%
	Standard: Operating Expenditures	Total	\$218,095	0.53%
		Legal Services	\$130,000	0.31%
		Internal Building Maintenance Charge	\$37,055	0.09%
		Code Enforcement Services	\$19,000	0.02%
		Books and Subscriptions	\$10,700	0.03%
		Employee Training	\$3,850	0.01%
		Travel	\$3,000	0.00%
		Office Supplies	\$2,500	0.01%
		Software Maintenance	\$2,200	0.01%
		Per Diem	\$2,200	0.01%
		Licenses, Taxes and Fees	\$2,150	0.00%
		Dues and Memberships	\$1,450	0.00%
		Computer Software	\$1,000	0.00%
		Equipment Inspection	\$800	0.00%
		City Phones	\$800	0.00%
		Communication Services	\$640	0.00%
		Other Operating Supplies	\$400	0.00%
		Postage	\$350	0.00%
		Other Professional Services	\$0	0.02%
		Certification and License Reimbursement	\$0	0.00%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Mayor and Council	Total		\$249,929	0.56%
	Standard: Personnel	Total	\$102,096	0.26%
		Salaries and Wages	\$73,000	0.18%
		Health and Dental Insurance	\$31,391	0.08%
		FICA Taxes	\$5,587	0.01%
		Employee Assistance Program	\$206	0.00%
		Workers' Compensation	\$86	0.00%
		Null	(\$8,174)	-0.01%
	Standard: Operating Expenditures	Total	\$147,833	0.30%
		Other Professional Services	\$60,000	0.10%
		Internal Building Maintenance Charge	\$51,363	0.13%
		Dues and Memberships	\$12,125	0.03%
		Travel	\$8,095	0.01%
		Other Contracted Services	\$6,830	0.01%
		City Phones	\$3,960	0.00%
		Per Diem	\$1,810	0.01%
		Employee Training	\$1,740	0.00%
		Public Relations Expense	\$1,290	0.00%
		Other Operating Supplies	\$450	0.00%
		Other Grants and Aid	\$100	0.00%
		Equipment Maintenance	\$50	0.00%
		Postage	\$20	0.00%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
Nondepartmental - Other General Government	Total		\$2,526,506	6.29%
	Standard: Operating Expenditures	Total	\$2,526,506	6.06%
		Internal IT Charge	\$1,296,255	3.14%
		Internal Insurance Charge	\$871,832	2.02%
		Internal Building Maintenance Charge	\$263,791	0.61%
		Other Professional Services	\$52,900	0.16%
		Fleet Financing	\$32,373	0.04%
		Fleet Maintenance Charge	\$9,355	0.01%
		Other Contracted Services	\$0	0.00%
		Licenses, Taxes and Fees	\$0	0.00%
		Employee Training	\$0	0.03%
		Aid to Government Agencies	\$0	0.04%
	Standard: Other Financing Uses	Total	\$0	0.24%
		Null	\$0	0.24%
Parks and Recreation	Total		\$4,554,595	10.88%
	Standard: Personnel	Total	\$2,576,602	6.10%
		Salaries and Wages	\$1,682,093	4.07%
		Health and Dental Insurance	\$327,051	0.79%
		Retirement Contributions	\$242,542	0.59%
		FICA Taxes	\$131,685	0.32%
		Null	\$119,341	0.14%
		Overtime	\$38,795	0.09%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Parks and Recreation	Standard: Personnel	Workers' Compensation	\$33,288	0.08%
		Employee Assistance Program	\$1,807	0.00%
	Standard: Operating Expenditures	Total	\$1,917,993	4.58%
		Internal Building Maintenance Charge	\$394,191	0.96%
		Other Contracted Services	\$270,364	0.65%
		Grounds Maintenance Services	\$225,983	0.55%
		Building Maintenance and Repairs	\$188,995	0.40%
		Other Operating Supplies	\$123,262	0.30%
		Fleet Financing	\$112,891	0.27%
		Equipment Rental or Lease	\$88,400	0.21%
		Uniforms	\$72,155	0.17%
		Vehicle Maintenance/Repair	\$65,529	0.16%
		Grounds Maintenance and Repairs	\$51,054	0.12%
		Equipment Maintenance	\$50,672	0.12%
		Gas, Diesel, Oil and Grease	\$37,544	0.09%
		Agriculture Supplies	\$32,500	0.08%
		Equipment - Non-Capital	\$23,580	0.06%
		Janitorial Supplies	\$23,000	0.06%
		Fleet Maintenance Charge	\$22,130	0.05%
		Advertising	\$20,547	0.05%
		Community Events	\$20,000	0.05%
		Communication Services	\$19,056	0.05%
		Electrical Services	\$16,800	0.04%
		Vehicle Insurance	\$10,660	0.03%
		Employee Training	\$8,200	0.02%
		Licenses, Taxes and Fees	\$7,500	0.02%
		Per Diem	\$6,600	0.02%
		Communication Equipment Maintenance	\$5,000	0.01%
		Office Supplies	\$4,200	0.01%
		Computer Software	\$4,060	0.01%
		Dues and Memberships	\$3,720	0.01%
		Furniture and Fixtures	\$3,500	0.01%
		Temporary Help Service Fee	\$3,000	0.01%
		Certification and License Reimbursement	\$1,800	0.00%
		Medical and Lab Supplies	\$750	0.00%
		Postage	\$200	0.00%
		Other Professional Services	\$150	0.00%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
	Standard: Capital Outlay	Total	\$60,000	0.21%
		Equipment - Capital	\$60,000	0.21%
		Furniture and Fixtures	\$0	0.00%
Police	Total		\$15,188,302	35.96%
	Standard: Personnel	Total	\$12,184,836	28.83%
		Salaries and Wages	\$5,846,060	14.16%
		Retirement Contributions	\$3,745,731	9.07%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Police	Standard: Personnel	Health and Dental Insurance	\$931,500	2.26%
		Null	\$559,658	0.68%
		FICA Taxes	\$485,195	1.18%
		Overtime	\$485,000	1.17%
		Workers' Compensation	\$126,832	0.31%
		Employee Assistance Program	\$4,860	0.01%
	Standard: Operating Expenditures	Total	\$3,003,466	7.07%
		Internal Building Maintenance Charge	\$697,251	1.68%
		Fleet Financing	\$664,008	1.61%
		Vehicle Maintenance/Repair	\$340,893	0.83%
		Gas, Diesel, Oil and Grease	\$262,150	0.63%
		Other Contracted Services	\$126,830	0.25%
		Other Professional Services	\$108,440	0.18%
		Equipment - Non-Capital	\$99,346	0.23%
		Other Operating Supplies	\$82,766	0.22%
		City Phones	\$78,183	0.09%
		Fleet Maintenance Charge	\$71,420	0.17%
		Vehicle Insurance	\$69,030	0.17%
		Communication Equipment Maintenance	\$49,176	0.12%
		Public Safety Range Operations	\$43,800	0.05%
		Uniforms	\$43,583	0.10%
		Employee Training	\$42,000	0.08%
		Building Maintenance and Repairs	\$38,000	0.11%
		Per Diem	\$35,000	0.08%
		Uniform Cleaning	\$30,000	0.07%
		Equipment Maintenance	\$28,779	0.07%
		Office Supplies	\$25,000	0.06%
		Software Maintenance	\$21,151	0.04%
		Medical and Lab Supplies	\$9,100	0.02%
		Printing and Binding	\$9,000	0.02%
		Janitorial Supplies	\$7,000	0.02%
		Dues and Memberships	\$6,860	0.02%
		Communication Services	\$4,200	0.11%
		Internet Services	\$3,500	0.00%
		Postage	\$2,500	0.01%
		Investigations	\$1,200	0.00%
		Equipment Rental or Lease	\$1,200	0.00%
		Books and Subscriptions	\$1,100	0.01%
		Legal Services	\$1,000	0.00%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
	Standard: Capital Outlay	Total	\$0	0.07%
		Equipment - Capital	\$0	0.07%
Public Works	Total		\$2,906,943	7.14%
	Standard: Personnel	Total	\$1,002,727	2.54%
		Salaries and Wages	\$711,072	1.72%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Cost Center by Ledger Account by Spend Category

Cost Center	Ledger Account..	Spend Category	Budget Balance Amount	Percent of Budget
Public Works	Standard: Personnel	Health and Dental Insurance	\$169,140	0.41%
		Retirement Contributions	\$111,706	0.27%
		FICA Taxes	\$55,554	0.13%
		Workers' Compensation	\$28,122	0.07%
		Overtime	\$10,000	0.03%
		Employee Assistance Program	\$556	0.00%
		OPEB	\$329	0.00%
		Car Allowance	\$300	0.00%
		Null	(\$84,052)	-0.10%
	Standard: Operating Expenditures	Total	\$1,904,216	4.56%
		Grounds Maintenance Services	\$836,248	1.98%
		Electrical Services	\$701,100	1.70%
		Vehicle Maintenance/Repair	\$71,412	0.19%
		Internal Building Maintenance Charge	\$53,618	0.13%
		Traffic Signal Maintenance	\$40,000	0.05%
		Other Contracted Services	\$25,250	0.04%
		Fleet Maintenance Charge	\$24,649	0.06%
		Gas, Diesel, Oil and Grease	\$20,000	0.07%
		Other Operating Supplies	\$19,000	0.04%
		Equipment - Non-Capital	\$16,400	0.04%
		Agriculture Supplies	\$15,000	0.04%
		Road Materials and Supplies	\$12,000	0.03%
		Vehicle Insurance	\$10,660	0.03%
		Equipment Maintenance	\$10,600	0.07%
		Other Professional Services	\$10,000	0.01%
		Irrigation Repair	\$10,000	0.01%
		City Phones	\$7,112	0.01%
		Uniforms	\$6,000	0.01%
		Software Maintenance	\$4,680	0.01%
		Employee Training	\$4,000	0.01%
		Equipment Rental or Lease	\$2,500	0.01%
		Communication Services	\$1,332	0.01%
		Office Supplies	\$1,000	0.00%
		Travel	\$450	0.00%
		Per Diem	\$450	0.00%
		Dues and Memberships	\$400	0.00%
		Certification and License Reimbursement	\$300	0.00%
		Postage	\$55	0.00%
		Irrigation Service	\$0	0.01%
	Standard: Other Financing Uses	Total	\$0	0.00%
		Null	\$0	0.00%
	Standard: Capital Outlay	Total	\$0	0.04%
		Equipment - Capital	\$0	0.04%

Budget Balance Amount and Percent of Budget broken down by Cost Center, Ledger Account Summary and Spend Category. The context is filtered on Cost Center, Fund and Ledger Account Summary. The Cost Center filter keeps 14 of 28 members. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

Comparison by Fund by Ledger Account

Fund	Ledger Account	2020	2021	Chg from 2020	% Chg 2020
Grand Total		\$0	\$0	\$0	
001 General Fund	Total	\$0	\$1	\$1	
	310000:Taxes	(\$23,558,513)	(\$25,013,000)	(\$1,454,487)	6.17%
	320000:Permits, Fees and Special Assessments	(\$3,595,429)	(\$3,548,500)	\$46,929	-1.31%
	330000:Intergovernmental Revenue	(\$6,746,953)	(\$5,708,612)	\$1,038,341	-15.39%
	340000:Charges for Services	(\$3,560,071)	(\$3,795,112)	(\$235,041)	6.60%
	350000:Judgments, Fines & Forfeitures	(\$201,799)	(\$187,000)	\$14,799	-7.33%
	360000:Miscellaneous Revenues	(\$1,132,645)	(\$1,036,111)	\$96,534	-8.52%
	380000:Other Financing Sources	(\$1,851,720)	(\$3,892,080)	(\$2,040,360)	110.19%
	500000:Personnel Services	\$27,423,704	\$28,054,782	\$631,078	2.30%
	510000:Contractual Services	\$1,983,373	\$2,166,101	\$182,728	9.21%
	520000:Utilities	\$727,900	\$717,900	(\$10,000)	-1.37%
	530000:Maintenance and Repairs	\$1,121,895	\$1,195,691	\$73,796	6.58%
	530100:Non-Discretionary Maintenance and Repairs	\$207,991	\$193,561	(\$14,430)	-6.94%
	540000:Other Supplies and Expenses	\$2,215,506	\$2,216,582	\$1,076	0.05%
	540100:Non-Discretionary Supplies and Expenses	\$5,756,889	\$5,919,801	\$162,912	2.83%
	550000:Insurance Claims and Expenses	\$108,010	\$109,639	\$1,629	1.51%
	600000:Capital Outlay	\$209,600	\$101,500	(\$108,100)	-51.57%
	800000:Grants and Aid	\$36,706	\$37,100	\$394	1.07%
	900000:Interfund Transfer Expense	\$646,385	\$2,352,983	\$1,706,598	264.02%
	990000:Budgetary Contingency	\$209,171	\$114,776	(\$94,395)	-45.13%
102 Eastport CRA	Total	\$0	\$0	\$0	
	310000:Taxes	(\$95,573)	(\$118,201)	(\$22,628)	23.68%
	330000:Intergovernmental Revenue	(\$140,004)	(\$154,714)	(\$14,710)	10.51%
	360000:Miscellaneous Revenues	(\$2,400)	(\$2,400)	\$0	0.00%
	380000:Other Financing Sources	(\$9,638)	\$27,202	\$36,840	-382.24%
	510000:Contractual Services	\$0	\$3,000	\$3,000	
	540000:Other Supplies and Expenses	\$970	\$970	\$0	0.00%
	550000:Insurance Claims and Expenses	\$5,855	\$6,100	\$245	4.18%
	900000:Interfund Transfer Expense	\$240,790	\$238,043	(\$2,747)	-1.14%
103 Town Center CRA	Total	\$0	\$0	\$0	
	310000:Taxes	(\$69,502)	(\$90,705)	(\$21,203)	30.51%
	330000:Intergovernmental Revenue	(\$101,814)	(\$120,032)	(\$18,218)	17.89%
	360000:Miscellaneous Revenues	(\$4,817)	(\$4,500)	\$317	-6.58%
	380000:Other Financing Sources	(\$297,888)	(\$257,521)	\$40,367	-13.55%
	510000:Contractual Services	\$0	\$3,000	\$3,000	
	520000:Utilities	\$2,180	\$2,180	\$0	0.00%
	540000:Other Supplies and Expenses	\$5,800	\$5,800	\$0	0.00%
	550000:Insurance Claims and Expenses	\$5,966	\$6,300	\$334	5.60%
	700000:Debt Service	\$49,363	\$48,466	(\$897)	-1.82%
	800000:Grants and Aid	\$5,974	\$5,974	\$0	0.00%
	900000:Interfund Transfer Expense	\$404,738	\$401,038	(\$3,700)	-0.91%
106 Recreation	Total	\$0	\$0	\$0	

2020, 2021, % Chg 2020 and Chg from 2020 broken down by Fund and Ledger Account.

Comparison by Fund by Ledger Account

Fund	Ledger Account	2020	2021	Chg from 2020	% Chg 2020
106 Recreation Facilities	360000:Miscellaneous Revenues	(\$226,608)	(\$231,263)	(\$4,655)	2.05%
	510000:Contractual Services	\$2,000	\$2,000	\$0	0.00%
	520000:Utilities	\$2,500	\$2,500	\$0	0.00%
	530000:Maintenance and Repairs	\$5,000	\$5,000	\$0	0.00%
	990000:Budgetary Contingency	\$217,108	\$221,763	\$4,655	2.14%
109 Community Development Building	Total	\$0	\$0	\$0	
	320000:Permits, Fees and Special Assessments	(\$1,779,500)	(\$1,776,500)	\$3,000	-0.17%
	360000:Miscellaneous Revenues	(\$15,000)	(\$15,000)	\$0	0.00%
	380000:Other Financing Sources	(\$190,759)	(\$379,386)	(\$188,627)	98.88%
	500000:Personnel Services	\$1,078,391	\$1,142,056	\$63,665	5.90%
	510000:Contractual Services	\$390,000	\$480,000	\$90,000	23.08%
	530000:Maintenance and Repairs	\$18,281	\$18,281	\$0	0.00%
	530100:Non-Discretionary Maintenance and Repairs	\$1,855	\$1,855	\$0	0.00%
	540000:Other Supplies and Expenses	\$169,300	\$189,300	\$20,000	11.81%
	540100:Non-Discretionary Supplies and Expenses	\$327,960	\$337,363	\$9,403	2.87%
	550000:Insurance Claims and Expenses	\$2,857	\$2,031	(\$826)	-28.91%
	990000:Budgetary Contingency	(\$3,385)	\$0	\$3,385	-100.00%
110 Community Development Block Grant	Total	\$0	\$0	\$0	
	330000:Intergovernmental Revenue	(\$347,231)	(\$383,908)	(\$36,677)	10.56%
	510000:Contractual Services	\$69,446	\$76,782	\$7,336	10.56%
	540000:Other Supplies and Expenses	\$0	\$0	\$0	
	600000:Capital Outlay	\$277,785	\$307,126	\$29,341	10.56%
199 Grant Fund	Total	\$0	\$0	\$0	
	330000:Intergovernmental Revenue	\$0	(\$79,119)	(\$79,119)	
	500000:Personnel Services	\$0	\$71,380	\$71,380	
	540000:Other Supplies and Expenses	\$0	\$7,739	\$7,739	
214 2006 GO Bond Debt Service	Total	\$0	\$0	\$0	
	310000:Taxes	(\$902,020)	(\$901,869)	\$151	-0.02%
	360000:Miscellaneous Revenues	(\$2,000)	(\$2,000)	\$0	0.00%
	700000:Debt Service	\$904,020	\$903,869	(\$151)	-0.02%
217 Eastport Tax Inc Note	Total	\$0	\$0	\$0	
	380000:Other Financing Sources	(\$240,790)	(\$238,043)	\$2,747	-1.14%
	700000:Debt Service	\$240,790	\$238,043	(\$2,747)	-1.14%
218 2007 Twn Ctr Bond Debt Srv	Total	\$0	\$0	\$0	
	380000:Other Financing Sources	(\$404,738)	(\$401,038)	\$3,700	-0.91%
	700000:Debt Service	\$404,738	\$401,038	(\$3,700)	-0.91%
220 2014 Capital Impv Bond	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$2,000)	\$0	\$2,000	-100.00%
	380000:Other Financing Sources	(\$1,150,476)	(\$1,153,575)	(\$3,099)	0.27%
	700000:Debt Service	\$1,152,476	\$1,153,575	\$1,099	0.10%
301 Capital Projects Fund	Total	\$0	\$0	\$0	
	310000:Taxes	(\$1,268,084)	(\$1,128,636)	\$139,448	-11.00%
	360000:Miscellaneous Revenues	(\$15,000)	(\$15,000)	\$0	0.00%

2020, 2021, % Chg 2020 and Chg from 2020 broken down by Fund and Ledger Account.

Comparison by Fund by Ledger Account

Fund	Ledger Account	2020	2021	Chg from 2020	% Chg 2020
301 Capital Projects Fund	380000:Other Financing Sources	(\$271,260)	\$174,142	\$445,402	-164.20%
	530000:Maintenance and Repairs	\$3,600	\$0	(\$3,600)	-100.00%
	540000:Other Supplies and Expenses	\$371,750	\$0	(\$371,750)	-100.00%
	540100:Non-Discretionary Supplies and Expenses	\$128,494	\$128,494	\$0	0.00%
	600000:Capital Outlay	\$1,050,500	\$841,000	(\$209,500)	-19.94%
311 Fire Impact	Total	\$0	\$0	\$0	
	320000:Permits, Fees and Special Assessments	(\$177,900)	(\$103,526)	\$74,374	-41.81%
	360000:Miscellaneous Revenues	(\$3,000)	(\$3,000)	\$0	0.00%
	380000:Other Financing Sources	(\$369,658)	(\$5,545)	\$364,113	-98.50%
	540100:Non-Discretionary Supplies and Expenses	\$3,558	\$2,071	(\$1,487)	-41.79%
	600000:Capital Outlay	\$547,000	\$110,000	(\$437,000)	-79.89%
312 Transportation Impact	Total	\$0	\$0	\$0	
	320000:Permits, Fees and Special Assessments	(\$140,000)	(\$443,054)	(\$303,054)	216.47%
	360000:Miscellaneous Revenues	(\$5,000)	(\$5,000)	\$0	0.00%
	540100:Non-Discretionary Supplies and Expenses	\$2,800	\$8,861	\$6,061	216.46%
	600000:Capital Outlay	\$100,000	\$29,000	(\$71,000)	-71.00%
	990000:Budgetary Contingency	\$42,200	\$410,193	\$367,993	872.02%
317 General Capital Repl Fund	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$2,500)	(\$2,500)	\$0	0.00%
	380000:Other Financing Sources	(\$200,000)	(\$1,897,000)	(\$1,697,000)	848.50%
	600000:Capital Outlay	\$200,000	\$1,897,000	\$1,697,000	848.50%
	990000:Budgetary Contingency	\$2,500	\$2,500	\$0	0.00%
401 Water & Sewer System	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$27,132,941)	(\$26,825,972)	\$306,969	-1.13%
	360000:Miscellaneous Revenues	(\$95,000)	(\$115,000)	(\$20,000)	21.05%
	380000:Other Financing Sources	(\$1,141,300)	(\$2,869,028)	(\$1,727,728)	151.38%
	500000:Personnel Services	\$6,698,104	\$6,983,498	\$285,394	4.26%
	510000:Contractual Services	\$1,563,716	\$1,694,495	\$130,779	8.36%
	520000:Utilities	\$1,363,890	\$1,414,178	\$50,288	3.69%
	530000:Maintenance and Repairs	\$959,599	\$1,035,187	\$75,588	7.88%
	530100:Non-Discretionary Maintenance and Repairs	\$123,515	\$100,005	(\$23,510)	-19.03%
	540000:Other Supplies and Expenses	\$2,927,020	\$3,173,594	\$246,574	8.42%
	540100:Non-Discretionary Supplies and Expenses	\$1,897,626	\$1,860,417	(\$37,209)	-1.96%
	550000:Insurance Claims and Expenses	\$33,145	\$32,996	(\$149)	-0.45%
	600000:Capital Outlay	\$2,256,500	\$3,436,000	\$1,179,500	52.27%
	900000:Interfund Transfer Expense	\$10,546,126	\$10,079,668	(\$466,458)	-4.42%
	990000:Budgetary Contingency	\$0	(\$38)	(\$38)	
403 Water & Sewer R&R Fund	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$5,000)	(\$5,000)	\$0	0.00%
	380000:Other Financing Sources	(\$2,500,000)	(\$3,612,960)	(\$1,112,960)	44.52%
	540100:Non-Discretionary Supplies and Expenses	\$314,960	\$314,960	\$0	0.00%
	600000:Capital Outlay	\$1,900,000	\$3,303,000	\$1,403,000	73.84%
	990000:Budgetary Contingency	\$290,040	\$0	(\$290,040)	-100.00%

2020, 2021, % Chg 2020 and Chg from 2020 broken down by Fund and Ledger Account.

Comparison by Fund by Ledger Account

Fund	Ledger Account	2020	2021	Chg from 2020	% Chg 2020
405 Impact Fee	Total	\$0	\$0	\$0	
	320000:Permits, Fees and Special Assessments	(\$600,000)	(\$600,000)	\$0	0.00%
	360000:Miscellaneous Revenues	(\$1,000)	(\$5,000)	(\$4,000)	400.00%
	380000:Other Financing Sources	(\$1,211,000)	(\$907,000)	\$304,000	-25.10%
	540100:Non-Discretionary Supplies and Expenses	\$12,000	\$12,000	\$0	0.00%
	600000:Capital Outlay	\$1,800,000	\$1,500,000	(\$300,000)	-16.67%
410 Solid Waste	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$7,421,814)	(\$7,421,000)	\$814	-0.01%
	360000:Miscellaneous Revenues	(\$20,000)	(\$20,000)	\$0	0.00%
	380000:Other Financing Sources	(\$400,196)	(\$1,200,448)	(\$800,252)	199.97%
	500000:Personnel Services	\$257,006	\$267,864	\$10,858	4.22%
	510000:Contractual Services	\$6,646,063	\$7,220,540	\$574,477	8.64%
	530000:Maintenance and Repairs	\$3,915	\$3,520	(\$395)	-10.09%
	530100:Non-Discretionary Maintenance and Repairs	\$265	\$265	\$0	0.00%
	540000:Other Supplies and Expenses	\$7,510	\$7,160	(\$350)	-4.66%
	540100:Non-Discretionary Supplies and Expenses	\$716,111	\$724,642	\$8,531	1.19%
	550000:Insurance Claims and Expenses	\$571	\$508	(\$63)	-11.03%
	900000:Interfund Transfer Expense	\$210,569	\$210,000	(\$569)	-0.27%
	990000:Budgetary Contingency	\$0	\$206,949	\$206,949	
412 Stormwater Utility	Total	\$0	\$0	\$0	
	320000:Permits, Fees and Special Assessments	(\$4,481,278)	(\$4,504,000)	(\$22,722)	0.51%
	360000:Miscellaneous Revenues	(\$26,700)	(\$26,700)	\$0	0.00%
	380000:Other Financing Sources	(\$644,849)	\$0	\$644,849	-100.00%
	500000:Personnel Services	\$967,092	\$979,347	\$12,255	1.27%
	510000:Contractual Services	\$524,920	\$544,257	\$19,337	3.68%
	520000:Utilities	\$0	\$2,660	\$2,660	
	530000:Maintenance and Repairs	\$261,377	\$291,377	\$30,000	11.48%
	530100:Non-Discretionary Maintenance and Repairs	\$21,598	\$21,598	\$0	0.00%
	540000:Other Supplies and Expenses	\$151,065	\$152,185	\$1,120	0.74%
	540100:Non-Discretionary Supplies and Expenses	\$679,694	\$692,427	\$12,733	1.87%
	550000:Insurance Claims and Expenses	\$6,286	\$5,584	(\$702)	-11.17%
	600000:Capital Outlay	\$1,426,641	\$575,000	(\$851,641)	-59.70%
	900000:Interfund Transfer Expense	\$1,114,154	\$1,118,980	\$4,826	0.43%
	990000:Budgetary Contingency	\$0	\$147,285	\$147,285	
414 Series 2005 Stormwater Utility Revenue Bonds	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$3,500)	(\$3,500)	\$0	0.00%
	380000:Other Financing Sources	(\$807,923)	(\$807,923)	\$0	0.00%
	700000:Debt Service	\$811,423	\$811,423	\$0	0.00%
416 Wetland Mitigation Credit	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$5,000)	(\$5,000)	\$0	0.00%
	380000:Other Financing Sources	(\$126,270)	(\$89,146)	\$37,124	-29.40%
	500000:Personnel Services	\$32,386	\$30,002	(\$2,384)	-7.36%
	510000:Contractual Services	\$76,775	\$60,650	(\$16,125)	-21.00%

2020, 2021, % Chg 2020 and Chg from 2020 broken down by Fund and Ledger Account.

Comparison by Fund by Ledger Account

Fund	Ledger Account	2020	2021	Chg from 2020	% Chg 2020
416 Wetland Mitigation Credit	530100:Non-Discretionary Maintenance and Repairs	\$2,209	\$2,209	\$0	0.00%
	540000:Other Supplies and Expenses	\$1,615	\$1,000	(\$615)	-38.08%
	550000:Insurance Claims and Expenses	\$285	\$254	(\$31)	-10.88%
	600000:Capital Outlay	\$18,000	\$0	(\$18,000)	-100.00%
	990000:Budgetary Contingency	\$0	\$31	\$31	
417 Series 2012 Water and Sewer Refunding Revenue Bonds	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$5,000)	(\$2,000)	\$3,000	-60.00%
	380000:Other Financing Sources	(\$4,169,432)	(\$4,173,548)	(\$4,116)	0.10%
	700000:Debt Service	\$4,174,432	\$4,175,548	\$1,116	0.03%
418 ST Rev Loan Debt Ser	Total	\$0	\$0	\$0	
	380000:Other Financing Sources	(\$2,458,940)	(\$2,006,120)	\$452,820	-18.42%
	700000:Debt Service	\$2,458,940	\$2,006,120	(\$452,820)	-18.42%
420 Forestry Managment	Total	\$0	\$0	\$0	
	320000:Permits, Fees and Special Assessments	(\$25,000)	(\$50,000)	(\$25,000)	100.00%
	340000:Charges for Services	(\$50,000)	(\$50,000)	\$0	0.00%
	360000:Miscellaneous Revenues	(\$139,442)	(\$145,196)	(\$5,754)	4.13%
	380000:Other Financing Sources	(\$41,288)	\$0	\$41,288	-100.00%
	500000:Personnel Services	\$32,386	\$30,002	(\$2,384)	-7.36%
	510000:Contractual Services	\$202,200	\$156,200	(\$46,000)	-22.75%
	530000:Maintenance and Repairs	\$0	\$23,000	\$23,000	
	540000:Other Supplies and Expenses	\$650	\$15,500	\$14,850	2284.62%
	540100:Non-Discretionary Supplies and Expenses	\$2,209	\$2,209	\$0	0.00%
	550000:Insurance Claims and Expenses	\$285	\$254	(\$31)	-10.88%
	600000:Capital Outlay	\$18,000	\$18,000	\$0	0.00%
	990000:Budgetary Contingency	\$0	\$31	\$31	
450 Golf Course	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$1,370,198)	(\$1,370,800)	(\$602)	0.04%
	380000:Other Financing Sources	(\$81,573)	(\$157,339)	(\$75,766)	92.88%
	510000:Contractual Services	\$1,298,780	\$1,298,800	\$20	0.00%
	530000:Maintenance and Repairs	\$20,000	\$26,000	\$6,000	30.00%
	540100:Non-Discretionary Supplies and Expenses	\$132,991	\$128,339	(\$4,652)	-3.50%
	600000:Capital Outlay	\$0	\$75,000	\$75,000	
501 Data Processing	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$2,620,558)	(\$2,615,337)	\$5,221	-0.20%
	360000:Miscellaneous Revenues	(\$1,500)	(\$1,500)	\$0	0.00%
	380000:Other Financing Sources	(\$23)	(\$5,160)	(\$5,137)	22334.78%
	500000:Personnel Services	\$1,005,308	\$1,072,611	\$67,303	6.69%
	510000:Contractual Services	\$50,651	\$45,651	(\$5,000)	-9.87%
	530000:Maintenance and Repairs	\$508,637	\$462,518	(\$46,119)	-9.07%
	530100:Non-Discretionary Maintenance and Repairs	\$530	\$530	\$0	0.00%
	540000:Other Supplies and Expenses	\$361,071	\$308,443	(\$52,628)	-14.58%
	540100:Non-Discretionary Supplies and Expenses	\$694,741	\$708,228	\$13,487	1.94%
	550000:Insurance Claims and Expenses	\$1,143	\$1,016	(\$127)	-11.11%

2020, 2021, % Chg 2020 and Chg from 2020 broken down by Fund and Ledger Account.

Comparison by Fund by Ledger Account

Fund	Ledger Account	2020	2021	Chg from 2020	% Chg 2020
501 Data Processing	600000:Capital Outlay	\$0	\$23,000	\$23,000	
	990000:Budgetary Contingency	\$0	\$0	\$0	
503 Vehicle Maintenance	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$1,217,157)	(\$1,221,500)	(\$4,343)	0.36%
	360000:Miscellaneous Revenues	(\$7,327)	(\$895)	\$6,432	-87.78%
	500000:Personnel Services	\$368,079	\$373,968	\$5,889	1.60%
	510000:Contractual Services	\$2,500	\$2,500	\$0	0.00%
	520000:Utilities	\$0	\$2,152	\$2,152	
	530000:Maintenance and Repairs	\$496,800	\$199,300	(\$297,500)	-59.88%
	540000:Other Supplies and Expenses	\$94,049	\$403,197	\$309,148	328.71%
	540100:Non-Discretionary Supplies and Expenses	\$236,706	\$236,252	(\$454)	-0.19%
	550000:Insurance Claims and Expenses	\$4,572	\$4,569	(\$3)	-0.07%
	600000:Capital Outlay	\$55,000	\$0	(\$55,000)	-100.00%
	990000:Budgetary Contingency	(\$33,222)	\$457	\$33,679	-101.38%
504 Risk Management	Total	\$0	(\$1)	(\$1)	
	340000:Charges for Services	(\$1,827,250)	(\$1,896,043)	(\$68,793)	3.76%
	360000:Miscellaneous Revenues	(\$7,000)	(\$7,000)	\$0	0.00%
	380000:Other Financing Sources	(\$25,229)	\$0	\$25,229	-100.00%
	500000:Personnel Services	\$294,037	\$305,775	\$11,738	3.99%
	510000:Contractual Services	\$93,100	\$91,400	(\$1,700)	-1.83%
	540000:Other Supplies and Expenses	\$11,125	\$7,885	(\$3,240)	-29.12%
	540100:Non-Discretionary Supplies and Expenses	\$115,645	\$110,392	(\$5,253)	-4.54%
	550000:Insurance Claims and Expenses	\$1,298,585	\$1,384,749	\$86,164	6.64%
	990000:Budgetary Contingency	\$46,987	\$2,841	(\$44,146)	-93.95%
505 Lease & Replacement	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$2,827,043)	(\$2,818,416)	\$8,627	-0.31%
	360000:Miscellaneous Revenues	(\$20,000)	(\$20,000)	\$0	0.00%
	540000:Other Supplies and Expenses	\$30,000	\$0	(\$30,000)	-100.00%
	600000:Capital Outlay	\$2,296,000	\$2,391,000	\$95,000	4.14%
	990000:Budgetary Contingency	\$521,043	\$447,416	(\$73,627)	-14.13%
506 Building Maintenance	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$2,589,891)	(\$2,617,634)	(\$27,743)	1.07%
	360000:Miscellaneous Revenues	(\$3,000)	(\$3,000)	\$0	0.00%
	380000:Other Financing Sources	(\$11,438)	(\$56,021)	(\$44,583)	389.78%
	500000:Personnel Services	\$494,062	\$511,447	\$17,385	3.52%
	510000:Contractual Services	\$49,330	\$52,730	\$3,400	6.89%
	520000:Utilities	\$718,750	\$728,550	\$9,800	1.36%
	530000:Maintenance and Repairs	\$326,222	\$373,997	\$47,775	14.64%
	530100:Non-Discretionary Maintenance and Repairs	\$1,855	\$1,855	\$0	0.00%
	540000:Other Supplies and Expenses	\$65,566	\$72,476	\$6,910	10.54%
	540100:Non-Discretionary Supplies and Expenses	\$171,090	\$170,638	(\$452)	-0.26%
	550000:Insurance Claims and Expenses	\$2,286	\$2,031	(\$255)	-11.15%
	600000:Capital Outlay	\$140,000	\$140,000	\$0	0.00%

2020, 2021, % Chg 2020 and Chg from 2020 broken down by Fund and Ledger Account.

Comparison by Fund by Ledger Account

Fund	Ledger Account	2020	2021	Chg from 2020	% Chg 2020
506 Building Maintenance	900000:Interfund Transfer Expense	\$621,257	\$622,931	\$1,674	0.27%
	990000:Budgetary Contingency	\$13,911	\$0	(\$13,911)	-100.00%
508 Loan Pool	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$62,954)	(\$62,954)	\$0	0.00%
	380000:Other Financing Sources	(\$316,175)	(\$351,746)	(\$35,571)	11.25%
	900000:Interfund Transfer Expense	\$379,129	\$414,700	\$35,571	9.38%
606 Police Benefit Trust Fund	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$2,500)	(\$1,475)	\$1,025	-41.00%
	380000:Other Financing Sources	(\$5,200)	(\$3,925)	\$1,275	-24.52%
	510000:Contractual Services	\$0	\$1,000	\$1,000	
	540000:Other Supplies and Expenses	\$7,700	\$4,400	(\$3,300)	-42.86%
607 Police Forfeiture Trust	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$1,000)	(\$1,000)	\$0	0.00%
	380000:Other Financing Sources	(\$388,904)	(\$69,000)	\$319,904	-82.26%
	510000:Contractual Services	\$15,000	\$15,000	\$0	0.00%
	530000:Maintenance and Repairs	\$5,000	\$0	(\$5,000)	-100.00%
	540000:Other Supplies and Expenses	\$51,000	\$55,000	\$4,000	7.84%
	600000:Capital Outlay	\$318,904	\$0	(\$318,904)	-100.00%
611 Recreation Impact	Total	\$0	\$0	\$0	
	320000:Permits, Fees and Special Assessments	(\$590,165)	(\$299,475)	\$290,690	-49.26%
	360000:Miscellaneous Revenues	(\$2,000)	(\$2,000)	\$0	0.00%
	380000:Other Financing Sources	(\$37,207)	\$0	\$37,207	-100.00%
	540100:Non-Discretionary Supplies and Expenses	\$11,803	\$5,990	(\$5,813)	-49.25%
	600000:Capital Outlay	\$400,000	\$0	(\$400,000)	-100.00%
	700000:Debt Service	\$217,569	\$0	(\$217,569)	-100.00%
	990000:Budgetary Contingency	\$0	\$295,485	\$295,485	
615 Police Education Trust	Total	\$0	\$0	\$0	
	350000:Judgments, Fines & Forfeitures	(\$10,000)	(\$7,000)	\$3,000	-30.00%
	540000:Other Supplies and Expenses	\$10,000	\$7,000	(\$3,000)	-30.00%
621 Recreation Scholarship	Total	\$0	\$0	\$0	
	340000:Charges for Services	(\$10,000)	(\$10,000)	\$0	0.00%
	360000:Miscellaneous Revenues	(\$17,300)	(\$17,300)	\$0	0.00%
	540000:Other Supplies and Expenses	\$12,450	\$12,450	\$0	0.00%
	800000:Grants and Aid	\$10,000	\$10,000	\$0	0.00%
	990000:Budgetary Contingency	\$4,850	\$4,850	\$0	0.00%
625 Federal Police Forfeiture	Total	\$0	\$0	\$0	
	360000:Miscellaneous Revenues	(\$1,000)	(\$1,000)	\$0	0.00%
	380000:Other Financing Sources	(\$49,000)	(\$45,000)	\$4,000	-8.16%
	540000:Other Supplies and Expenses	\$50,000	\$46,000	(\$4,000)	-8.00%

2020, 2021, % Chg 2020 and Chg from 2020 broken down by Fund and Ledger Account.

All Funds Exp by Fund Classification % of Total

		Fund Classification						
Fund Classi..	Fund	Special Revenue rolls .. % of Total Budget Bal..	Special Revenue Funds % of Total Budget Bal..	Debt Service Funds % of Total Budget Bal..	Capital Project Funds % of Total Budget Bal..	Enterprise Funds % of Total Budget Bal..	Internal Service Funds % of Total Budget Bal..	Grand Total % of Total Budget Bal..
Grand Total								100.00%
Special Revenue rolls to General Fund	Total	35.51%						
	001 General Fund	35.12%						
	606 Police Benefit Trust Fund	0.01%						
	607 Police Forfeiture Trust	0.19%						
	611 Recreation Impact	0.12%						
	615 Police Education Trust	0.01%						
	621 Recreation Scholarship	0.02%						
	625 Federal Police Forfeiture	0.04%						
Special Revenue Funds	Total		2.88%					
	102 Eastport CRA		0.21%					
	103 Town Center CRA		0.40%					
	106 Recreation Facilities		0.19%					
	109 Community Development Building		1.74%					
	110 Community Development Block Grant		0.31%					
	199 Grant Fund		0.03%					
Debt Service Funds	Total			2.26%				
	214 2006 GO Bond Debt Service			0.76%				
	217 Eastport Tax Inc Note			0.20%				
	218 2007 Twm Ctr Bond Debt Srv			0.34%				
	220 2014 Capital Impv Bond			0.97%				
Capital Project Funds	Total				2.73%			
	301 Capital Projects Fund				1.06%			
	311 Fire Impact				0.28%			
	312 Transportation Impact				0.25%			
	317 General Capital Repl Fund				0.88%			
	611 Recreation Impact				0.27%			
Enterprise Funds	Total					46.90%		
	401 Water & Sewer System					24.37%		
	403 Water & Sewer R&R Fund					2.57%		
	405 Impact Fee					1.39%		
	410 Solid Waste					6.91%		
	412 Stormwater Utility					4.06%		
	414 Series 2005 Stormwater Utility Reve..					0.68%		
	416 Wetland Mitigation Credit					0.09%		
	417 Series 2012 Water and Sewer Refun..					3.50%		
	418 ST Rev Loan Debt Ser					1.87%		
	420 Forestry Managment					0.21%		
	450 Golf Course					1.25%		
Internal	Total						9.73%	

% of Total Budget Balance Amount along Table (Across then Down) broken down by Fund Classification vs. Fund Classification and Fund. The data is filtered on Ledger Account Summary, Cost Center and Department Fund Description. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The Department Fund Description filter keeps 6 members. The view is filtered on Fund, which keeps 38 of 38 members. Percents are based on the whole table.

All Funds Exp by Fund Classification % of Total

		Fund Classification						Grand Total
Fund Classi..	Fund	Special Revenue rolls ..	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	
		% of Total Budget Bal..	% of Total Budget Bal..	% of Total Budget Bal..	% of Total Budget Bal..	% of Total Budget Bal..	% of Total Budget Bal..	% of Total Budget Bal..
Internal Service Funds	501 Data Processing						2.20%	
	503 Vehicle Maintenance						1.03%	
	504 Risk Management						1.58%	
	505 Lease & Replacement						2.38%	
	506 Building Maintenance						2.21%	
	508 Loan Pool						0.33%	

% of Total Budget Balance Amount along Table (Across then Down) broken down by Fund Classification vs. Fund Classification and Fund. The data is filtered on Ledger Account Summary, Cost Center and Department Fund Description. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The Department Fund Description filter keeps 6 members. The view is filtered on Fund, which keeps 38 of 38 members. Percents are based on the whole table.

All Funds Expense by Fund Classification

		Fund Classification						
Fund Classi..	Fund	Special Revenue rolls .. Budget Balance Amou..	Special Revenue Funds Budget Balance Amou..	Debt Service Funds Budget Balance Amou..	Capital Project Funds Budget Balance Amou..	Enterprise Funds Budget Balance Amou..	Internal Service Funds Budget Balance Amou..	Grand Total Budget Balance Amou..
Grand Total								\$121,999,167
Special Revenue rolls to General Fund	Total	\$43,631,601						
	001 General Fund	\$43,180,416						
	606 Police Benefit Trust Fund	\$5,400						
	607 Police Forfeiture Trust	\$70,000						
	611 Recreation Impact	\$295,485						
	615 Police Education Trust	\$7,000						
	621 Recreation Scholarship	\$27,300						
	625 Federal Police Forfeiture	\$46,000						
Special Revenue Funds	Total		\$3,586,047					
	102 Eastport CRA		\$248,113					
	103 Town Center CRA		\$472,758					
	106 Recreation Facilities		\$231,263					
	109 Community Development Building		\$2,170,886					
	110 Community Development Block Grant		\$383,908					
	199 Grant Fund		\$79,119					
Debt Service Funds	Total			\$2,696,525				
	214 2006 GO Bond Debt Service			\$903,869				
	217 Eastport Tax Inc Note			\$238,043				
	218 2007 Twm Ctr Bond Debt Srv			\$401,038				
	220 2014 Capital Impv Bond			\$1,153,575				
Capital Project Funds	Total				\$3,435,109			
	301 Capital Projects Fund				\$969,494			
	311 Fire Impact				\$112,071			
	312 Transportation Impact				\$448,054			
	317 General Capital Repl Fund				\$1,899,500			
	611 Recreation Impact				\$5,990			
Enterprise Funds	Total					\$56,972,680		
	401 Water & Sewer System					\$29,810,000		
	403 Water & Sewer R&R Fund					\$3,617,960		
	405 Impact Fee					\$1,512,000		
	410 Solid Waste					\$8,641,448		
	412 Stormwater Utility					\$4,530,700		
	414 Series 2005 Stormwater Utility Reve..					\$811,423		
	416 Wetland Mitigation Credit					\$94,146		
	417 Series 2012 Water and Sewer Refun..					\$4,175,548		
	418 ST Rev Loan Debt Ser					\$2,006,120		
	420 Forestry Managment					\$245,196		
	450 Golf Course					\$1,528,139		
Internal	Total						\$11,677,205	

Budget Balance Amount broken down by Fund Classification vs. Fund Classification and Fund. The data is filtered on Ledger Account Summary, Cost Center, Department Fund Description and FY Year. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The Department Fund Description filter keeps 6 members. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Fund Classification. The Fund filter keeps 38 of 38 members. The Fund Classification filter keeps 6 members.

All Funds Expense by Fund Classification

Fund Classi..	Fund	Fund Classification						Grand Total
		Special Revenue rolls ..	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	
		Budget Balance Amou..	Budget Balance Amou..	Budget Balance Amou..	Budget Balance Amou..	Budget Balance Amou..	Budget Balance Amou..	Budget Balance Amou..
Internal Service Funds	501 Data Processing						\$2,621,997	
	503 Vehicle Maintenance						\$1,222,395	
	504 Risk Management						\$1,903,042	
	505 Lease & Replacement						\$2,838,416	
	506 Building Maintenance						\$2,676,655	
	508 Loan Pool						\$414,700	

Budget Balance Amount broken down by Fund Classification vs. Fund Classification and Fund. The data is filtered on Ledger Account Summary, Cost Center, Department Fund Description and FY Year. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The Department Fund Description filter keeps 6 members. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Fund Classification. The Fund filter keeps 38 of 38 members. The Fund Classification filter keeps 6 members.

All Funds Expense by Ledger Summary

		Ledger Account Summary						Grand Total
Ledger Account..	Fund	Standard: Revenue	Standard: Other Fi..	Standard: Personn..	Standard: Operati..	Standard: Capital ..	Standard: Debt Se..	
Grand Total								0
Standard: Revenue	Total	-97,621,959						
	001 General Fund	-39,288,335						
	102 Eastport CRA	-275,315						
	103 Town Center CRA	-215,237						
	106 Recreation Facilities	-231,263						
	109 Community Development Building	-1,791,500						
	110 Community Development Block Grant	-383,908						
	199 Grant Fund	-79,119						
	214 2006 GO Bond Debt Service	-903,869						
	220 2014 Capital Impv Bond	0						
	301 Capital Projects Fund	-1,143,636						
	311 Fire Impact	-106,526						
	312 Transportation Impact	-448,054						
	317 General Capital Repl Fund	-2,500						
	401 Water & Sewer System	-26,940,972						
	403 Water & Sewer R&R Fund	-5,000						
	405 Impact Fee	-605,000						
	410 Solid Waste	-7,441,000						
	412 Stormwater Utility	-4,530,700						
	414 Series 2005 Stormwater Utility Reve..	-3,500						
	416 Wetland Mitigation Credit	-5,000						
	417 Series 2012 Water and Sewer Refun..	-2,000						
	420 Forestry Managment	-245,196						
	450 Golf Course	-1,370,800						
	501 Data Processing	-2,616,837						
	503 Vehicle Maintenance	-1,222,395						
	504 Risk Management	-1,903,043						
	505 Lease & Replacement	-2,838,416						
	506 Building Maintenance	-2,620,634						
	508 Loan Pool	-62,954						
	606 Police Benefit Trust Fund	-1,475						
	607 Police Forfeiture Trust	-1,000						
	611 Recreation Impact	-301,475						
	615 Police Education Trust	-7,000						
	621 Recreation Scholarship	-27,300						
	625 Federal Police Forfeiture	-1,000						
Standard: Other Financing Sources	Total		-24,377,208					
	001 General Fund		-3,892,080					
	102 Eastport CRA		27,202					
	103 Town Center CRA		-257,521					
	109 Community Development Building		-379,386					
	217 Eastport Tax Inc Note		-238,043					

Sum of Budget Balance Amount broken down by Ledger Account Summary vs. Ledger Account Summary and Fund. The data is filtered on FY Year, which ranges from 2021 to 2021.

All Funds Expense by Ledger Summary

		Ledger Account Summary							Grand Total
Ledger Account..	Fund	Standard: Revenue	Standard: Other Fi..	Standard: Personn..	Standard: Operati..	Standard: Capital ..	Standard: Debt Se..	Standard: Other Fi..	
Standard: Other Financing Sources	218 2007 Twn Ctr Bond Debt Srv		-401,038						
	220 2014 Capital Impv Bond		-1,153,575						
	301 Capital Projects Fund		174,142						
	311 Fire Impact		-5,545						
	317 General Capital Repl Fund		-1,897,000						
	401 Water & Sewer System		-2,869,028						
	403 Water & Sewer R&R Fund		-3,612,960						
	405 Impact Fee		-907,000						
	410 Solid Waste		-1,200,448						
	412 Stormwater Utility		0						
	414 Series 2005 Stormwater Utility Reve..		-807,923						
	416 Wetland Mitigation Credit		-89,146						
	417 Series 2012 Water and Sewer Refun..		-4,173,548						
	418 ST Rev Loan Debt Ser		-2,006,120						
	420 Forestry Managment		0						
	450 Golf Course		-157,339						
	501 Data Processing		-5,160						
	504 Risk Management		0						
	506 Building Maintenance		-56,021						
	508 Loan Pool		-351,746						
	606 Police Benefit Trust Fund		-3,925						
	607 Police Forfeiture Trust		-69,000						
	611 Recreation Impact		0						
	625 Federal Police Forfeiture		-45,000						
Standard: Personnel	Total			39,822,732					
	001 General Fund			28,054,782					
	109 Community Development Building			1,142,056					
	199 Grant Fund			71,380					
	401 Water & Sewer System			6,983,498					
	410 Solid Waste			267,864					
	412 Stormwater Utility			979,347					
	416 Wetland Mitigation Credit			30,002					
	420 Forestry Managment			30,002					
	501 Data Processing			1,072,611					
	503 Vehicle Maintenance			373,968					
	504 Risk Management			305,775					
	506 Building Maintenance			511,447					
Standard: Operating Expenditures	Total				40,398,845				
	001 General Fund				12,556,375				
	102 Eastport CRA				10,070				
	103 Town Center CRA				23,254				
	106 Recreation Facilities				9,500				
	109 Community Development Building				1,028,830				

Sum of Budget Balance Amount broken down by Ledger Account Summary vs. Ledger Account Summary and Fund. The data is filtered on FY Year, which ranges from 2021 to 2021.

All Funds Expense by Ledger Summary

		Ledger Account Summary							Grand Total
Ledger Account..	Fund	Standard: Revenue	Standard: Other Fi..	Standard: Personn..	Standard: Operati..	Standard: Capital ..	Standard: Debt Se..	Standard: Other Fi..	
Standard: Operating Expenditures	110 Community Development Block Grant				76,782				
	199 Grant Fund				7,739				
	301 Capital Projects Fund				128,494				
	311 Fire Impact				2,071				
	312 Transportation Impact				8,861				
	401 Water & Sewer System				9,310,872				
	403 Water & Sewer R&R Fund				314,960				
	405 Impact Fee				12,000				
	410 Solid Waste				7,956,635				
	412 Stormwater Utility				1,710,088				
	416 Wetland Mitigation Credit				64,113				
	420 Forestry Managment				197,163				
	450 Golf Course				1,453,139				
	501 Data Processing				1,526,386				
	503 Vehicle Maintenance				847,970				
	504 Risk Management				1,594,426				
	505 Lease & Replacement				0				
	506 Building Maintenance				1,402,277				
	606 Police Benefit Trust Fund				5,400				
	607 Police Forfeiture Trust				70,000				
	611 Recreation Impact				5,990				
	615 Police Education Trust				7,000				
	621 Recreation Scholarship				22,450				
	625 Federal Police Forfeiture				46,000				
Standard: Capital Outlay	Total					14,746,626			
	001 General Fund					101,500			
	110 Community Development Block Grant					307,126			
	301 Capital Projects Fund					841,000			
	311 Fire Impact					110,000			
	312 Transportation Impact					29,000			
	317 General Capital Repl Fund					1,897,000			
	401 Water & Sewer System					3,436,000			
	403 Water & Sewer R&R Fund					3,303,000			
	405 Impact Fee					1,500,000			
	412 Stormwater Utility					575,000			
	416 Wetland Mitigation Credit					0			
	420 Forestry Managment					18,000			
	450 Golf Course					75,000			
	501 Data Processing					23,000			
	503 Vehicle Maintenance					0			
	505 Lease & Replacement					2,391,000			
	506 Building Maintenance					140,000			
	607 Police Forfeiture Trust					0			

Sum of Budget Balance Amount broken down by Ledger Account Summary vs. Ledger Account Summary and Fund. The data is filtered on FY Year, which ranges from 2021 to 2021.

All Funds Expense by Ledger Summary

		Ledger Account Summary							Grand Total
Ledger Account..	Fund	Standard: Revenue	Standard: Other Fi..	Standard: Personn..	Standard: Operati..	Standard: Capital ..	Standard: Debt Se..	Standard: Other Fi..	
Capital Outlay	611 Recreation Impact					0			
Standard: Debt Service	Total						9,738,082		
	103 Town Center CRA						48,466		
	214 2006 GO Bond Debt Service						903,869		
	217 Eastport Tax Inc Note						238,043		
	218 2007 Twn Ctr Bond Debt Srv						401,038		
	220 2014 Capital Impv Bond						1,153,575		
	414 Series 2005 Stormwater Utility Reve..						811,423		
	417 Series 2012 Water and Sewer Refun..						4,175,548		
	418 ST Rev Loan Debt Ser						2,006,120		
	611 Recreation Impact						0		
Standard: Other Financing Uses	Total							17,292,882	
	001 General Fund							2,467,759	
	102 Eastport CRA							238,043	
	103 Town Center CRA							401,038	
	106 Recreation Facilities							221,763	
	109 Community Development Building							0	
	312 Transportation Impact							410,193	
	317 General Capital Repl Fund							2,500	
	401 Water & Sewer System							10,079,630	
	403 Water & Sewer R&R Fund							0	
	410 Solid Waste							416,949	
	412 Stormwater Utility							1,266,265	
	416 Wetland Mitigation Credit							31	
	420 Forestry Managment							31	
	501 Data Processing							0	
	503 Vehicle Maintenance							457	
	504 Risk Management							2,841	
	505 Lease & Replacement							447,416	
	506 Building Maintenance							622,931	
	508 Loan Pool							414,700	
	611 Recreation Impact							295,485	
	621 Recreation Scholarship							4,850	

Sum of Budget Balance Amount broken down by Ledger Account Summary vs. Ledger Account Summary and Fund. The data is filtered on FY Year, which ranges from 2021 to 2021.



Proposed FY 2021 Budget Discussion

Second Public Hearing

September 23, 2020



Purpose / Agenda

- **Purpose:**

- Public Hearing and Discussion on Final Budget and Millage Rate for FY21

- **Agenda:**

- Resolution No. 20-47 Adopting the Final Millage Rate - 4.6622/\$1,000 Operating and 0.2519 for Debt
- Resolution No. 20-48 Adopting the Final Operating Budget - \$109,485,181
- Resolution No. 20-49 Adopting the Final Capital Budget - \$11,793,116
- Resolution No. 20-50 Adopting the Final Millage Rate for Town Center CRA Tax Increment District – 4.6622/\$1,000
- Resolution No. 20-51 Adopting the Final Operating Budget for Town Center CRA Tax Increment District - \$472,758
- Resolution No. 20-52 Adopting the Final Millage Rate for Eastport CRA Tax Increment District – 4.6622/\$1,000
- Resolution No. 20-53 Adopting the Final Operating Budget Eastport CRA Tax Increment District - \$248,113



FY21 BUDGET

Summary



Property Tax Summary

Value	Description
3,769,010,129	2020 Taxable Value
(26,479,020)	Eastport CRA
(20,543,351)	Town Center CRA
3,721,987,758	2020 Taxable Value excluding CRAs
3,535,888	Value of 1 mil @ 95%
353,589	0.1 mil
176,794	0.05 mils
88,397	0.025 mils
44,199	0.0125 mils



Millage Rates

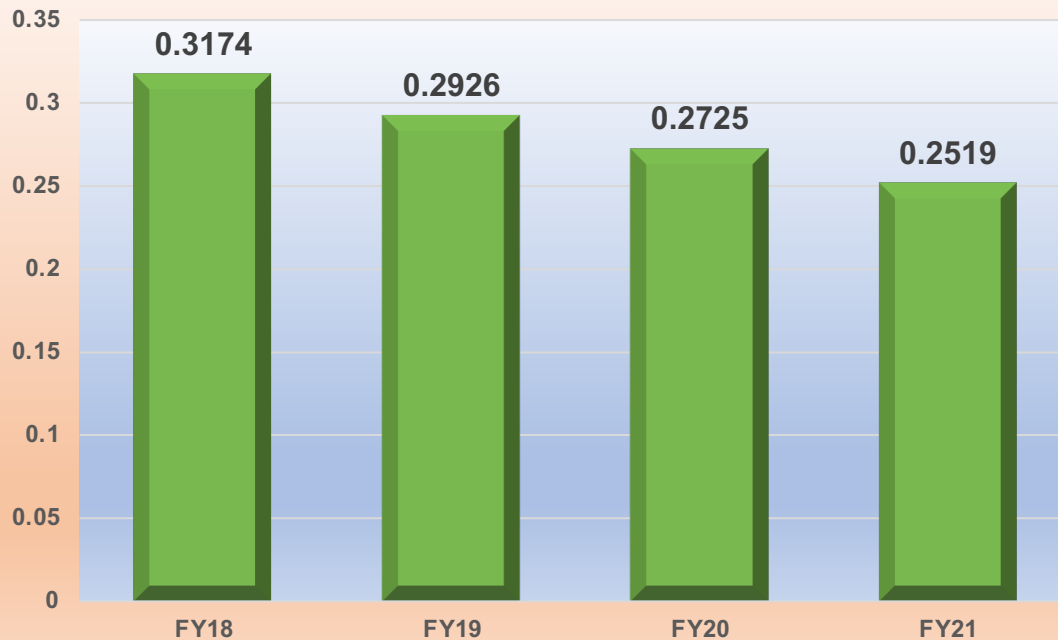
Change in Millage Rates

Rate	FY 20 Adopted	FY 21 Proposed	Change	% Change
Operating	4.5254	4.6622	0.1368	3.02%
Debt	0.2725	0.2519	-0.0206	-7.56%
Total	4.7979	4.9141	0.1162	2.42%

Note: Rollback Rate is 4.2424 Mills. Proposed Millage is an increase of 0.4198 Mills or 9.90%



Debt Millage



FY21 DEBT SERVICE

Principal	\$520,000
Interest	381,119
Other Fees	750
Total	\$901,869

An FY 2021 Debt Rate of 0.2519 mills will generate revenue equal to our FY 2021 Debt Service Payments



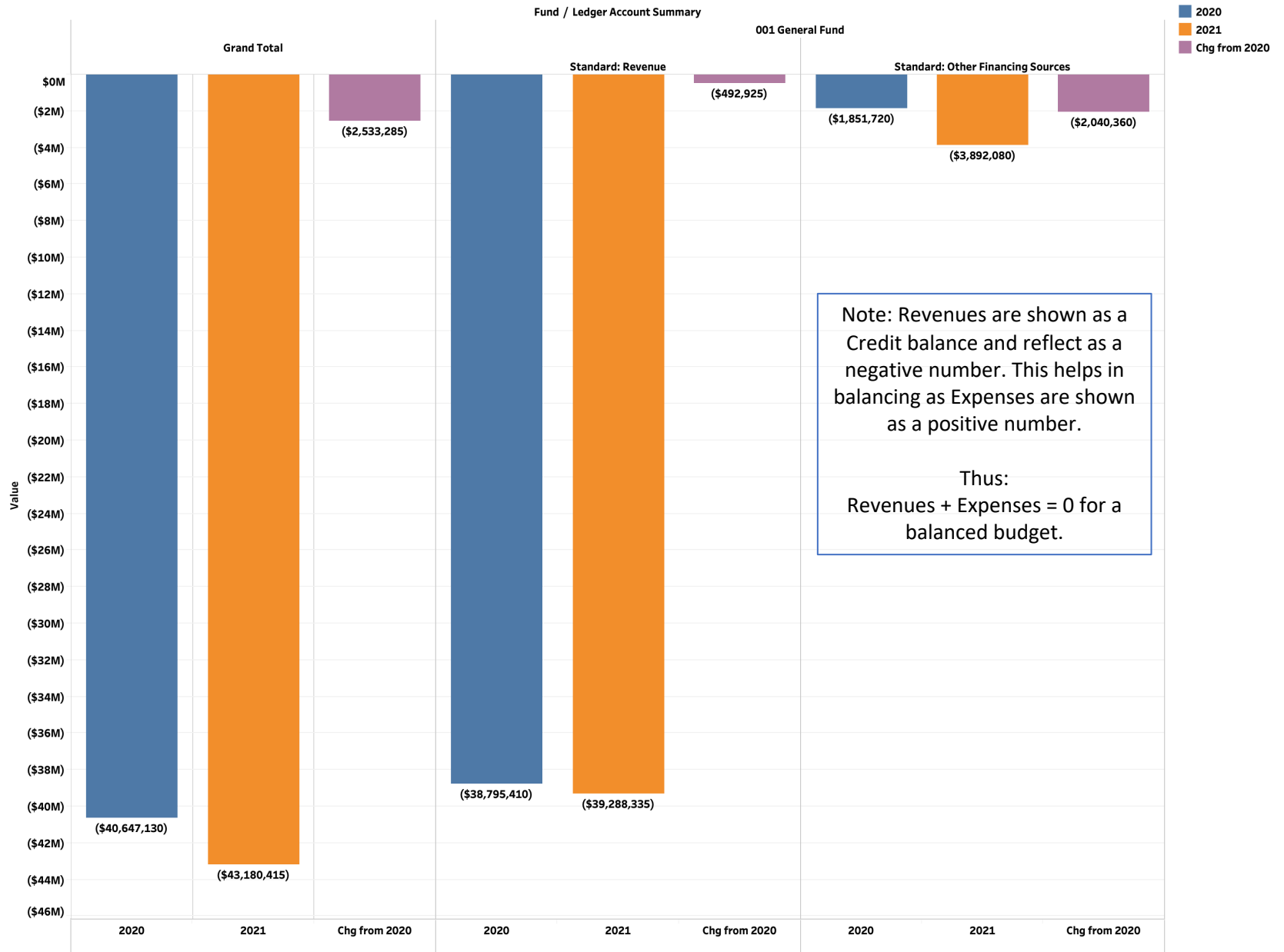
Proposed Operating Millage Details

Category	Millage
Proposed Millage	4.6622
Rollback Rate	<u>4.2424</u>
Millage over Rollback	0.4198
Percent over Rollback	9.90%
Value of 0.1 Mill	\$353,589



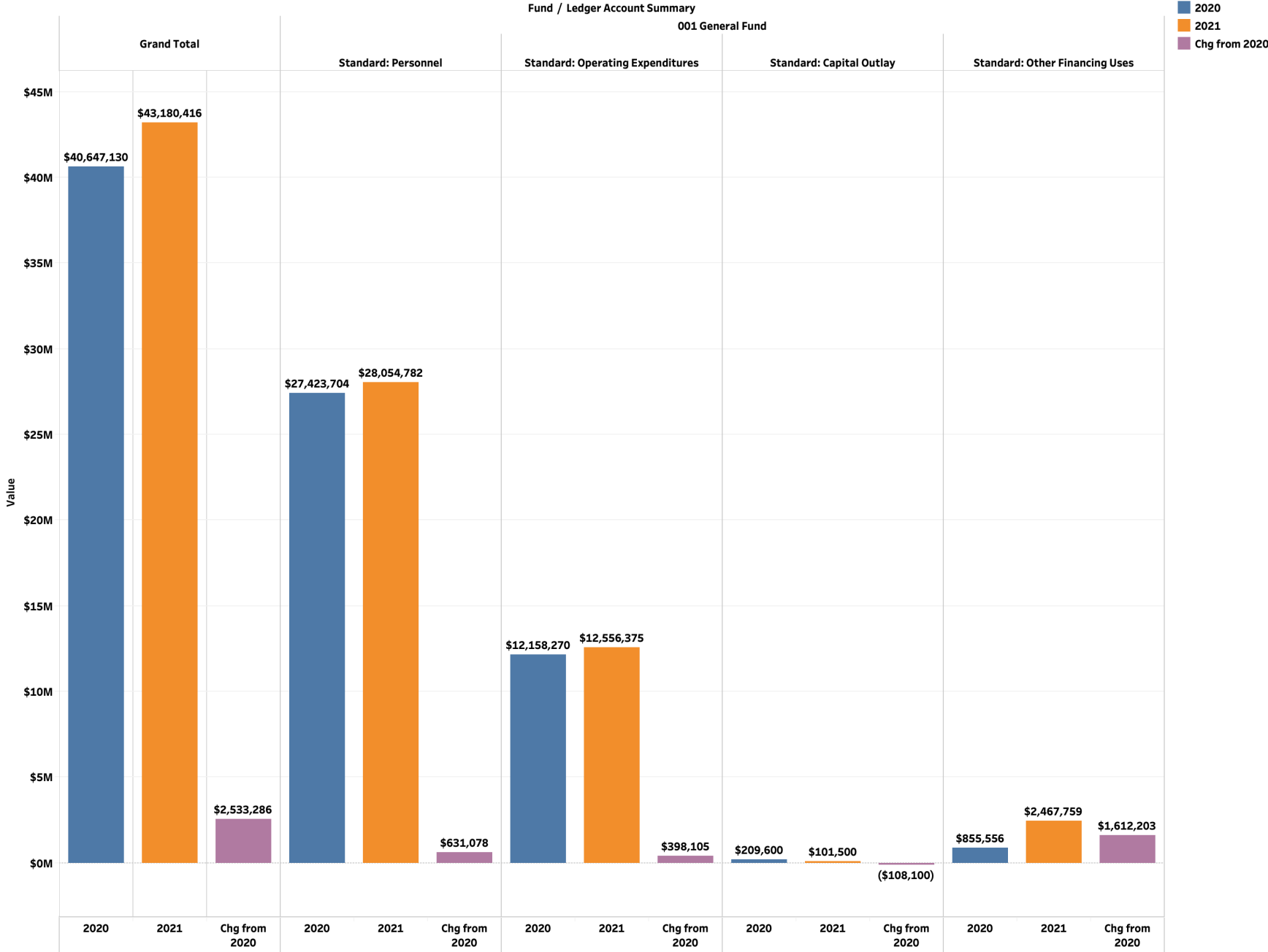
General Fund Summary

General Fund Revenues with Change from FY20



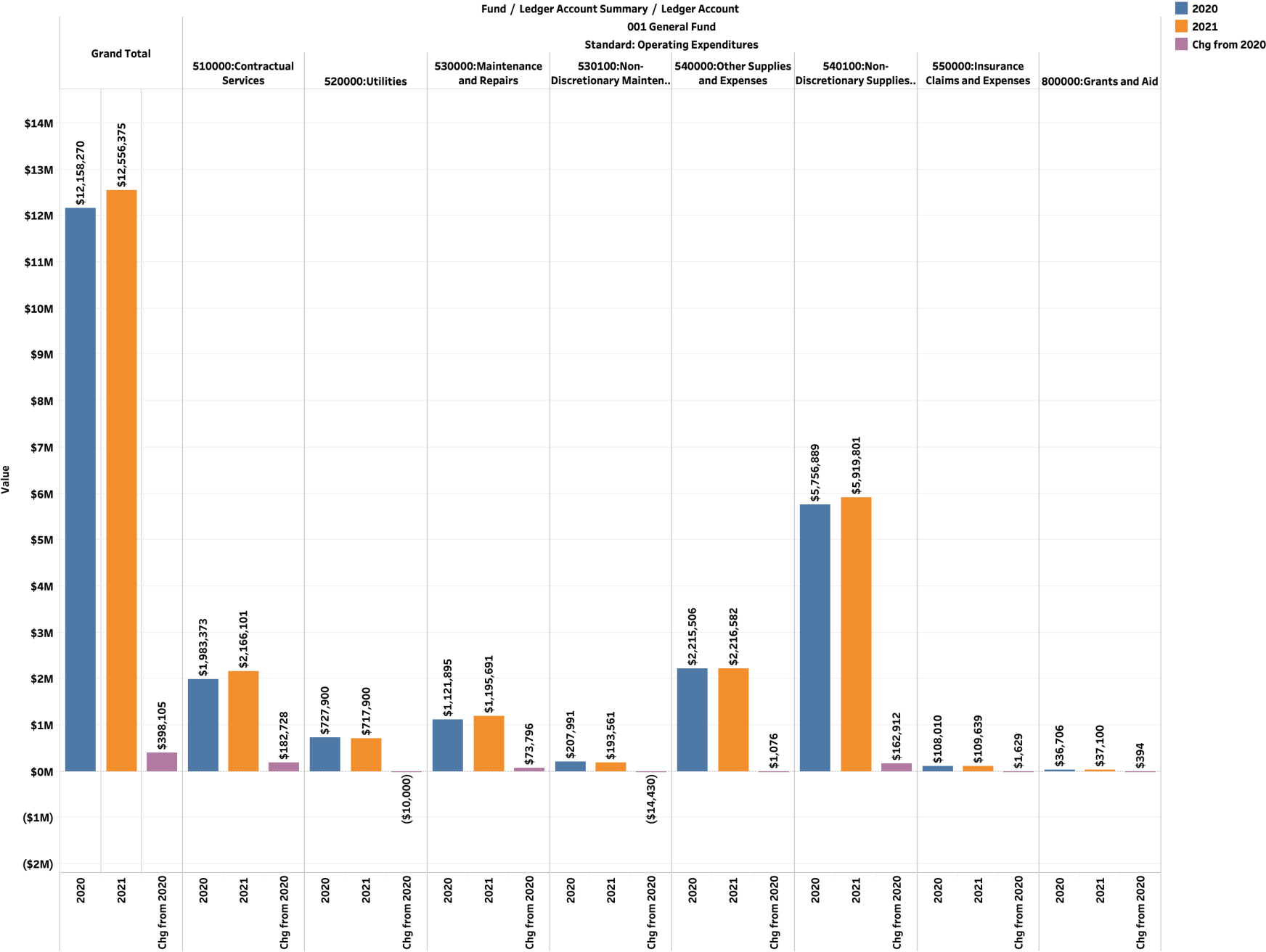
2020, 2021 and Chg from 2020 for each Ledger Account Summary broken down by Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter keeps Standard: Debt Service, Standard: Other Financing Sources and Standard: Revenue. The Fund filter keeps 001 General Fund.

General Fund Expenses with Change from FY20



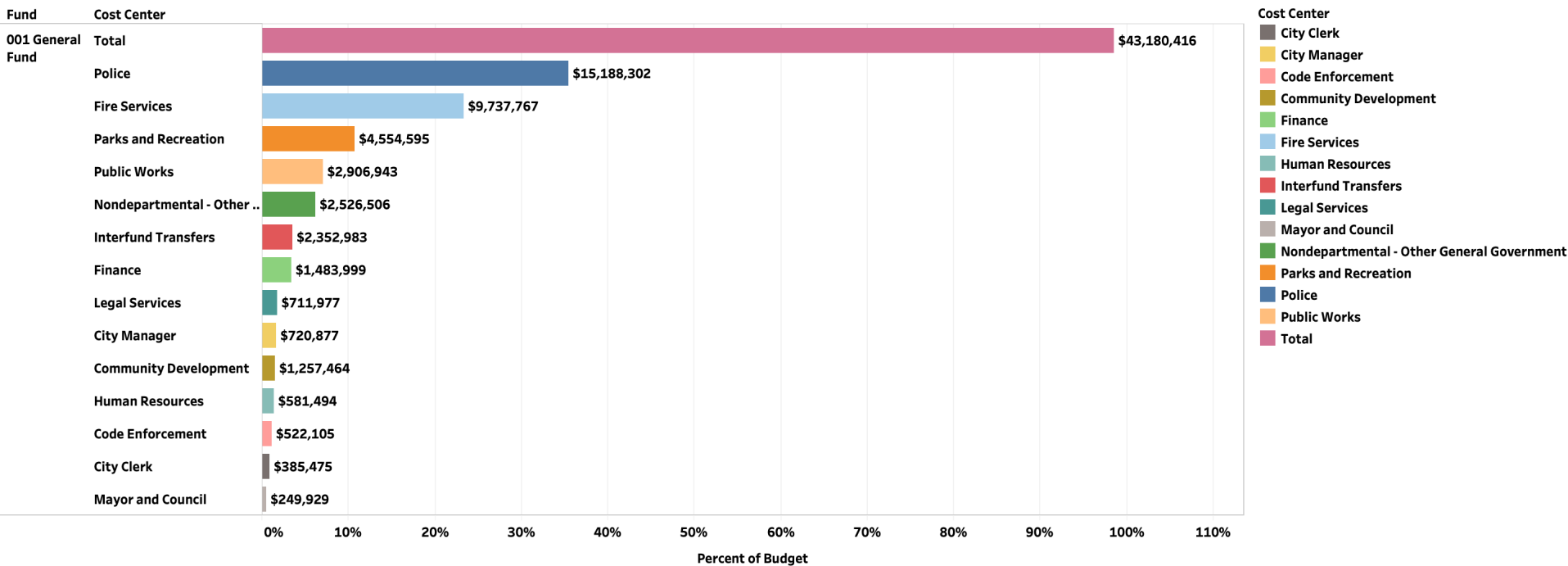
2020, 2021, and Chg from 2020 for each Ledger Account Summary broken down by Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter has multiple members selected. The Fund filter keeps 001 General Fund.

General Fund Expenses by Ledger Account - Operating Expenditures with Change from FY20



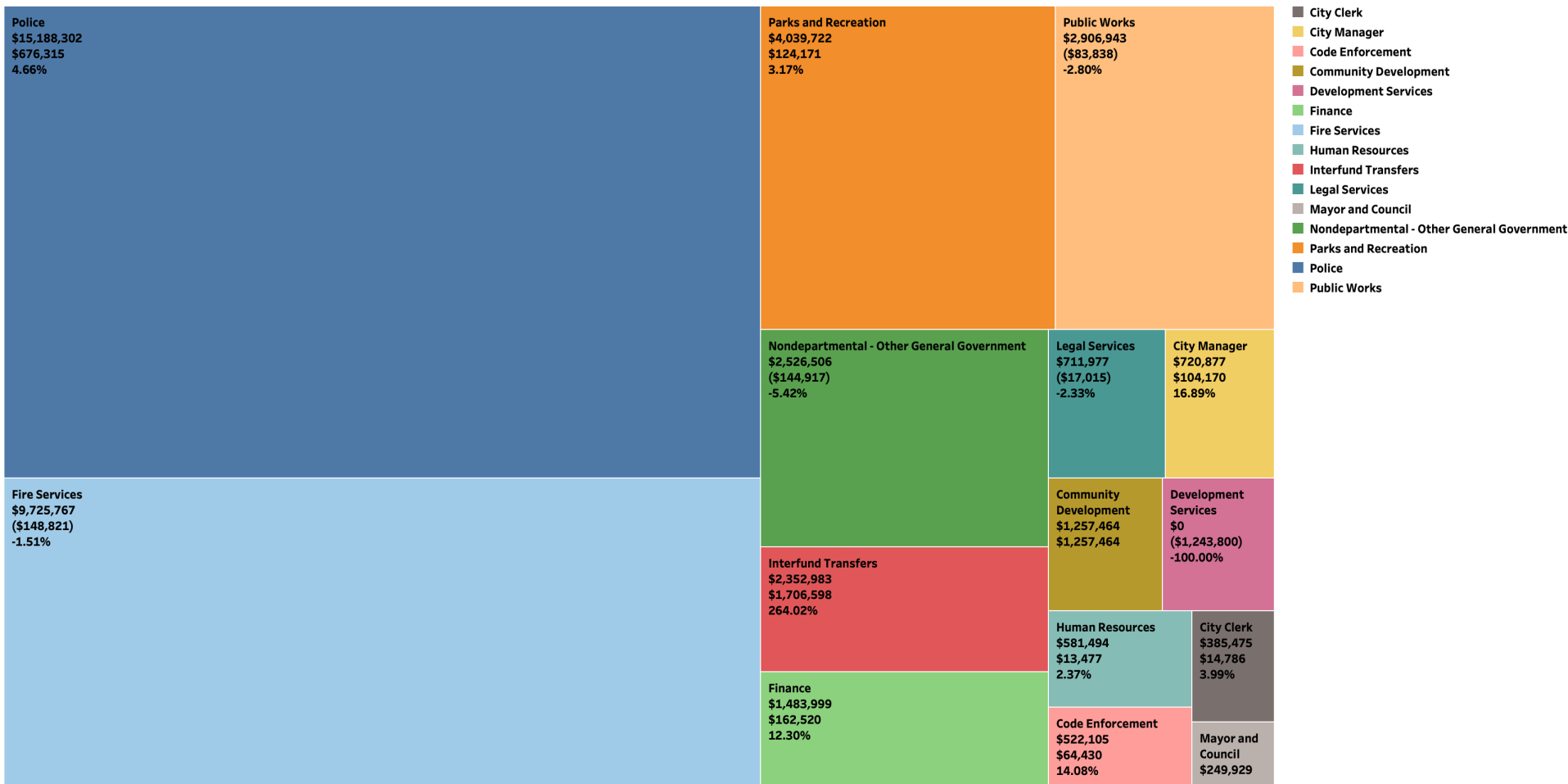
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Fund and Ledger Account Summary. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter keeps Standard: Debt Service and Standard: Operating Expenditures. The Fund filter keeps 001 General Fund.

General Fund Expense by Cost Center Summary



Sum of Percent of Budget for each Cost Center broken down by Fund. Color shows details about Cost Center. The marks are labeled by sum of Budget Balance Amount. The context is filtered on Fund and Ledger Account Summary. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Size



Cost Center, sum of 2021, Chg from 2020 and % Chg 2020. Color shows details about Cost Center. Size shows sum of Budget Balance Amount. The marks are labeled by Cost Center, sum of 2021, Chg from 2020 and % Chg 2020. The data is filtered on Fund and FY Year. The Fund filter keeps 001 General Fund. The FY Year filter ranges from 2020 to 2021 and keeps Null values. The view is filtered on Cost Center, which keeps 15 of 28 members.



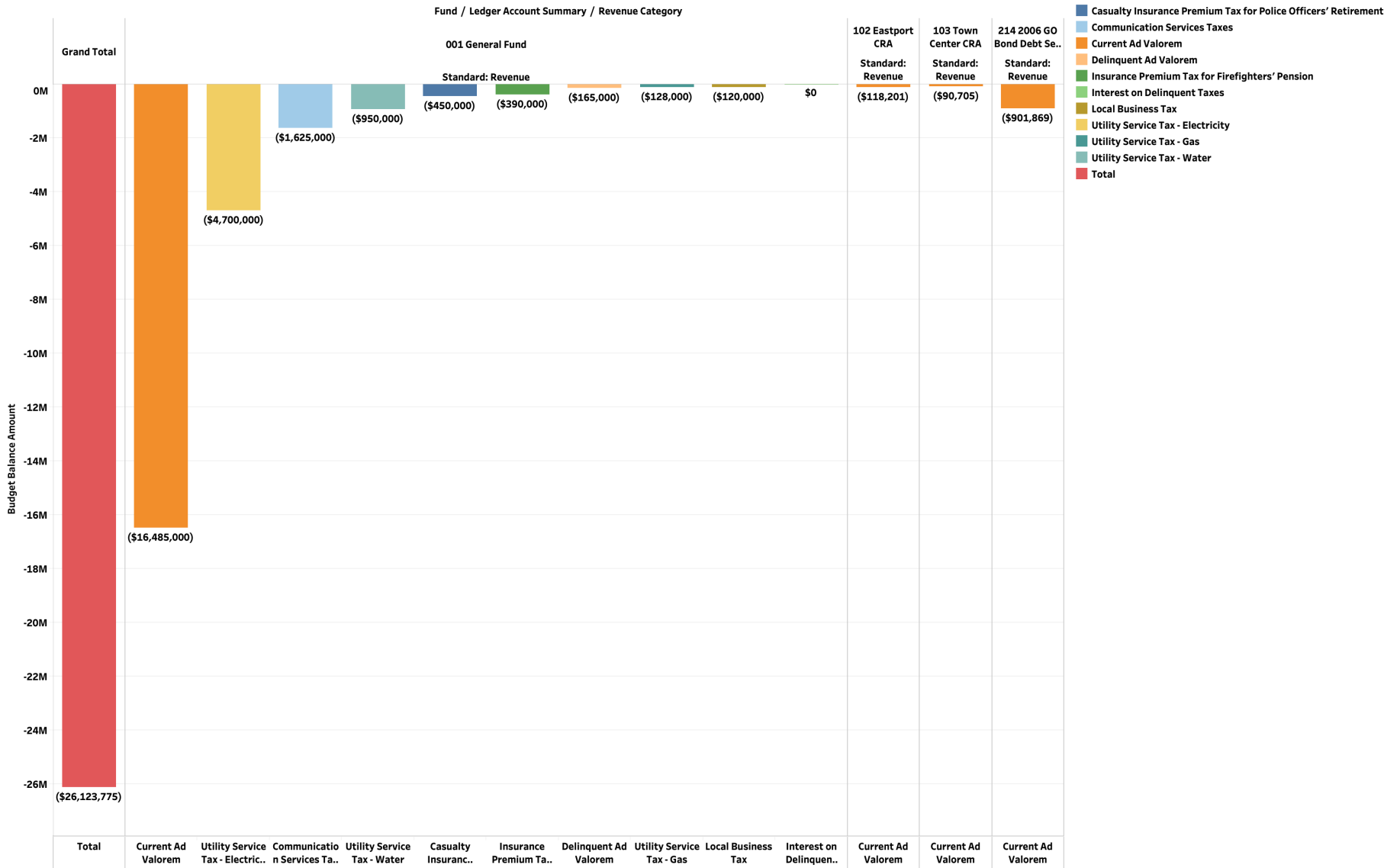
All Funds Summary

All Funds Comparison FY20 to FY21 - \$ Change and % Change

Fund	2020	2021	Chg from 2020	% Chg 2020
Grand Total	\$116,697,755	\$121,999,167	\$5,301,412	4.54%
001 General Fund	\$40,647,130	\$43,180,416	\$2,533,286	6.23%
102 Eastport CRA	\$247,615	\$248,113	\$498	0.20%
103 Town Center CRA	\$474,021	\$472,758	(\$1,263)	-0.27%
106 Recreation Facilities	\$226,608	\$231,263	\$4,655	2.05%
109 Community Development Building	\$1,985,259	\$2,170,886	\$185,627	9.35%
110 Community Development Block Grant	\$347,231	\$383,908	\$36,677	10.56%
199 Grant Fund	\$0	\$79,119	\$79,119	
214 2006 GO Bond Debt Service	\$904,020	\$903,869	(\$151)	-0.02%
217 Eastport Tax Inc Note	\$240,790	\$238,043	(\$2,747)	-1.14%
218 2007 Twn Ctr Bond Debt Srv	\$404,738	\$401,038	(\$3,700)	-0.91%
220 2014 Capital Impv Bond	\$1,152,476	\$1,153,575	\$1,099	0.10%
301 Capital Projects Fund	\$1,554,344	\$969,494	(\$584,850)	-37.63%
311 Fire Impact	\$550,558	\$112,071	(\$438,487)	-79.64%
312 Transportation Impact	\$145,000	\$448,054	\$303,054	209.00%
317 General Capital Repl Fund	\$202,500	\$1,899,500	\$1,697,000	838.02%
401 Water & Sewer System	\$28,369,241	\$29,810,000	\$1,440,759	5.08%
403 Water & Sewer R&R Fund	\$2,505,000	\$3,617,960	\$1,112,960	44.43%
405 Impact Fee	\$1,812,000	\$1,512,000	(\$300,000)	-16.56%
410 Solid Waste	\$7,842,010	\$8,641,448	\$799,438	10.19%
412 Stormwater Utility	\$5,152,827	\$4,530,700	(\$622,127)	-12.07%
414 Series 2005 Stormwater Utility Revenue Bonds	\$811,423	\$811,423	\$0	0.00%
416 Wetland Mitigation Credit	\$131,270	\$94,146	(\$37,124)	-28.28%
417 Series 2012 Water and Sewer Refunding Revenue Bonds	\$4,174,432	\$4,175,548	\$1,116	0.03%
418 ST Rev Loan Debt Ser	\$2,458,940	\$2,006,120	(\$452,820)	-18.42%
420 Forestry Managment	\$255,730	\$245,196	(\$10,534)	-4.12%
450 Golf Course	\$1,451,771	\$1,528,139	\$76,368	5.26%
501 Data Processing	\$2,622,081	\$2,621,997	(\$84)	0.00%
503 Vehicle Maintenance	\$1,224,484	\$1,222,395	(\$2,089)	-0.17%
504 Risk Management	\$1,859,479	\$1,903,042	\$43,563	2.34%
505 Lease & Replacement	\$2,847,043	\$2,838,416	(\$8,627)	-0.30%
506 Building Maintenance	\$2,604,329	\$2,676,655	\$72,326	2.78%
508 Loan Pool	\$379,129	\$414,700	\$35,571	9.38%
606 Police Benefit Trust Fund	\$7,700	\$5,400	(\$2,300)	-29.87%
607 Police Forfeiture Trust	\$389,904	\$70,000	(\$319,904)	-82.05%
611 Recreation Impact	\$629,372	\$301,475	(\$327,897)	-52.10%
615 Police Education Trust	\$10,000	\$7,000	(\$3,000)	-30.00%
621 Recreation Scholarship	\$27,300	\$27,300	\$0	0.00%
625 Federal Police Forfeiture	\$50,000	\$46,000	(\$4,000)	-8.00%

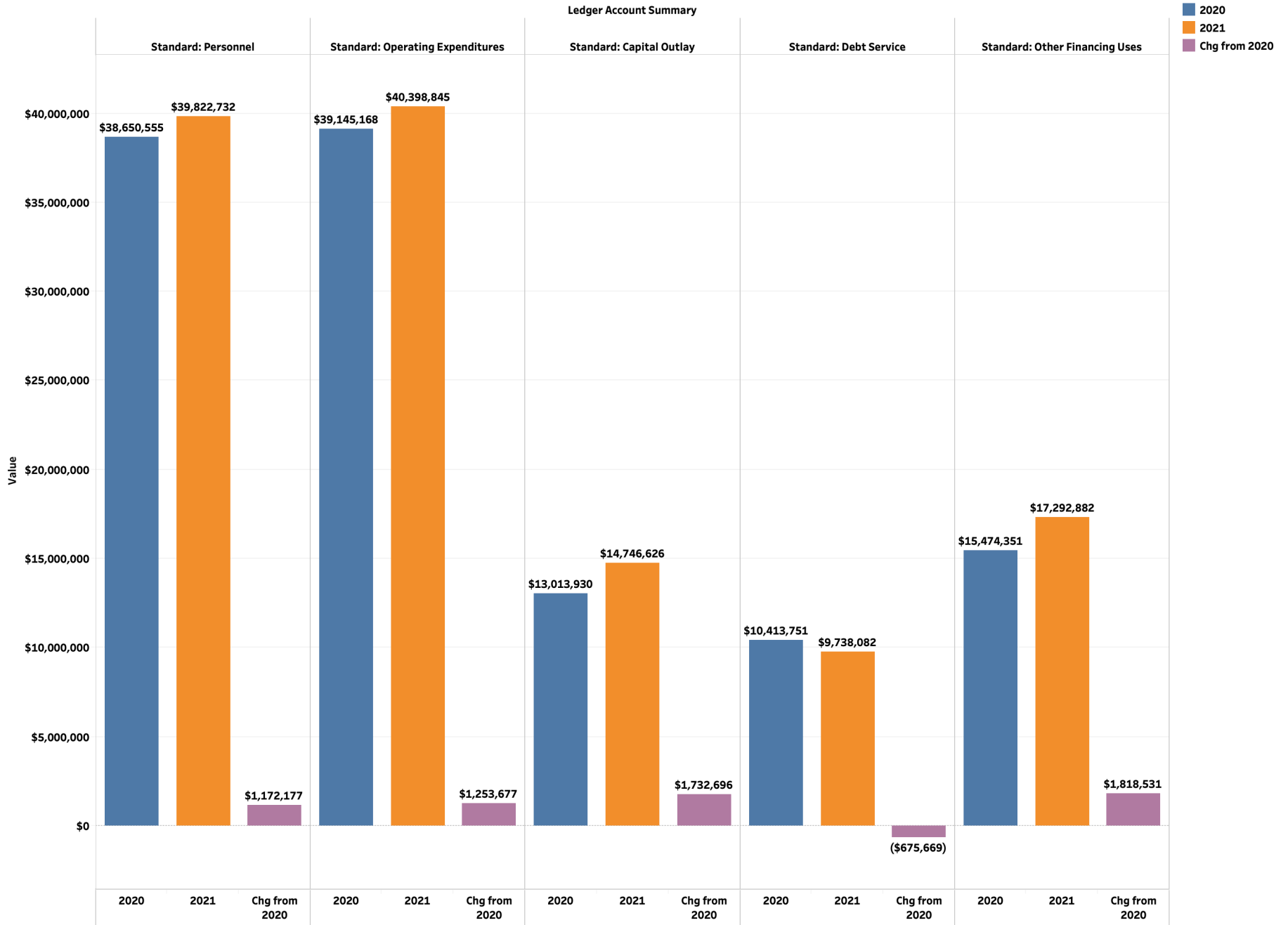
2020, 2021, Chg from 2020 and % Chg 2020 broken down by Fund. The data is filtered on Ledger Account and Fund Classification. The Ledger Account filter keeps 13 of 20 members. The Fund Classification filter keeps 6 members.

All Funds Revenue by Ledger Account - Taxes



Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account Summary. Color shows details about Revenue Category. The marks are labeled by sum of Budget Balance Amount. The data is filtered on Ledger Account and FY Year. The Ledger Account filter keeps 310000:Taxes. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Revenue Category. The Fund filter keeps 001 General Fund, 102 Eastport CRA, 103 Town Center CRA and 214 2006 GO Bond Debt Service. The Revenue Category filter has multiple members selected.

All Funds Expense by Ledger Account Summary With Change from FY20



2020, 2021 and Chg from 2020 for each Ledger Account Summary. Color shows details about 2020, 2021 and Chg from 2020. The data is filtered on Ledger Account and FY Year. The Ledger Account filter keeps 13 of 20 members. The FY Year filter keeps 2020 and 2021.

All Funds Expense by Fund Category

		Department Fund Description				
Department	Fund	GF	Other Operating Funds	CAP Projects	Debt	TIF
Grand Total						
		Grand Total				
	Total	\$43,482,901				
	001 General Fund	\$43,180,416				
GF	611 Recreation Impact	\$295,485				
	615 Police Education Trust	\$7,000				
	Total	\$56,193,448				
	106 Recreation Facilities	\$231,263				
	109 Community Development Building	\$2,170,886				
	110 Community Development Block Grant	\$383,908				
	199 Grant Fund	\$79,119				
	401 Water & Sewer System	\$29,810,000				
	410 Solid Waste	\$8,641,448				
	412 Stormwater Utility	\$4,530,700				
	420 Forestry Managment	\$245,196				
	450 Golf Course	\$1,528,139				
	501 Data Processing	\$2,621,997				
	503 Vehicle Maintenance	\$1,222,395				
	504 Risk Management	\$1,903,042				
	506 Building Maintenance	\$2,676,655				
	606 Police Benefit Trust Fund	\$5,400				
	607 Police Forfeiture Trust	\$70,000				
Other Operating Funds	621 Recreation Scholarship	\$27,300				
	625 Federal Police Forfeiture	\$46,000				
	Total	\$11,497,631				
	301 Capital Projects Fund	\$969,494				
	311 Fire Impact	\$112,071				
	312 Transportation Impact	\$448,054				
	317 General Capital Repl Fund	\$1,899,500				
	403 Water & Sewer R&R Fund	\$3,617,960				
	405 Impact Fee	\$1,512,000				
	416 Wetland Mitigation Credit	\$94,146				
	505 Lease & Replacement	\$2,838,416				
	611 Recreation Impact	\$5,990				
CAP Projects	Total	\$10,104,316				
	214 2006 GO Bond Debt Service	\$903,869				
	217 Eastport Tax Inc Note	\$238,043				
	218 2007 Twm Ctr Bond Debt Srv	\$401,038				
	220 2014 Capital Impv Bond	\$1,153,575				
	414 Series 2005 Stormwater Utility Reve..	\$811,423				
	417 Series 2012 Water and Sewer Refun..	\$4,175,548				
	418 ST Rev Loan Debt Ser	\$2,006,120				
Debt	508 Loan Pool	\$414,700				
	Total	\$720,871				
	102 Eastport CRA	\$248,113				
	103 Town Center CRA	\$472,758				
TIF						

Budget Balance Amount broken down by Department Fund Description vs. Department Fund Description and Fund. The data is filtered on Ledger Account Summary, Cost Center and FY Year. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Department Fund Description. The Fund filter keeps 38 of 38 members. The Department Fund Description filter keeps 6 members.



FY21 BUDGET SUMMARY BY FUND CATEGORY

CATEGORY	FY 21 PROPOSED BUDGET
GENERAL FUND	\$43,180,416
OTHER OPERATING FUNDS	56,193,449
CAPITAL PROJECTS	11,793,116
DEBT SERVICE	10,104,316
TAX INCREMENT FUNDS	<u>720,871</u>
TOTAL BUDGET	\$121,999,168



BUDGET SUMMARY COMPARISON

BUDGET	FY20 ADOPTED	FY21 PROPOSED	CHANGE
OPERATING	\$105,599,032	\$109,485,181	\$3,886,149
CAPITAL	<u>10,377,087</u>	<u>11,793,116</u>	<u>1,416,029</u>
	<u>115,976,119</u>	<u>121,278,297</u>	<u>5,302,178</u>
CRA—TOWN CTR	474,021	472,758	(1,263)
CRA-EASTPORT	<u>247,021</u>	<u>248,113</u>	<u>498</u>
	<u>721,636</u>	<u>720,871</u>	<u>(765)</u>
TOTAL BUDGET	\$116,697,755	\$121,999,168	\$5,301,413



Closing Remarks by CM

QUESTIONS



Proposed FY 2021 Budget Discussion

Second Public Hearing

September 23, 2020



Purpose / Agenda

- **Purpose:**

- Public Hearing and Discussion on Final Budget and Millage Rate for FY21

- **Agenda:**

- Resolution No. 20-47 Adopting the Final Millage Rate - 4.6622/\$1,000 Operating and 0.2519 for Debt
- Resolution No. 20-48 Adopting the Final Operating Budget - \$109,485,181
- Resolution No. 20-49 Adopting the Final Capital Budget - \$11,793,116
- Resolution No. 20-50 Adopting the Final Millage Rate for Town Center CRA Tax Increment District – 4.6622/\$1,000
- Resolution No. 20-51 Adopting the Final Operating Budget for Town Center CRA Tax Increment District - \$472,758
- Resolution No. 20-52 Adopting the Final Millage Rate for Eastport CRA Tax Increment District – 4.6622/\$1,000
- Resolution No. 20-53 Adopting the Final Operating Budget Eastport CRA Tax Increment District - \$248,113



FY21 BUDGET

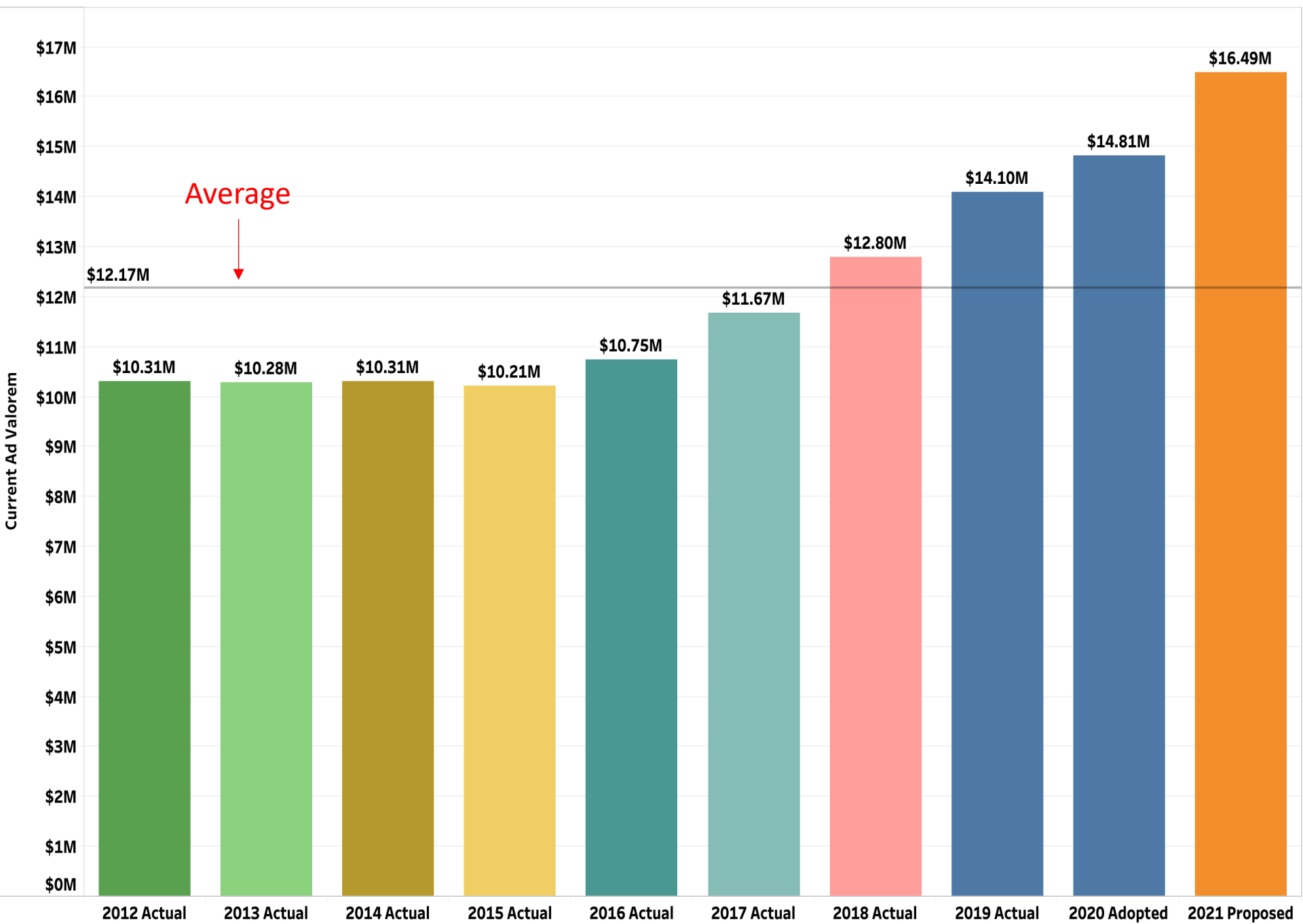
Summary



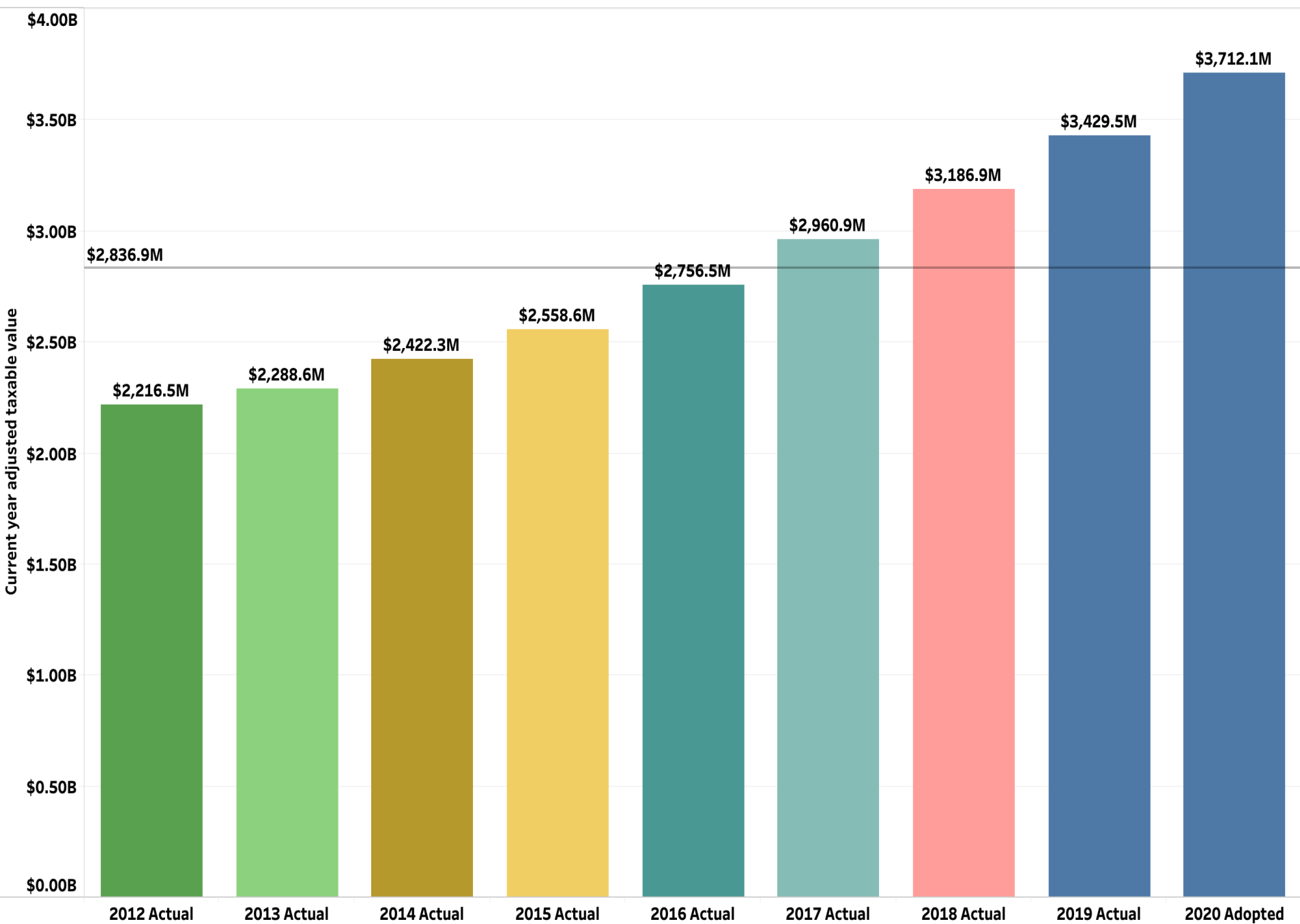
Property Tax Summary

Value	Description
3,769,010,129	2020 Taxable Value
(26,479,020)	Eastport CRA
(20,543,351)	Town Center CRA
3,721,987,758	2020 Taxable Value excluding CRAs
3,535,888	Value of 1 mil @ 95%
353,589	0.1 mil
176,794	0.05 mils
88,397	0.025 mils
44,199	0.0125 mils

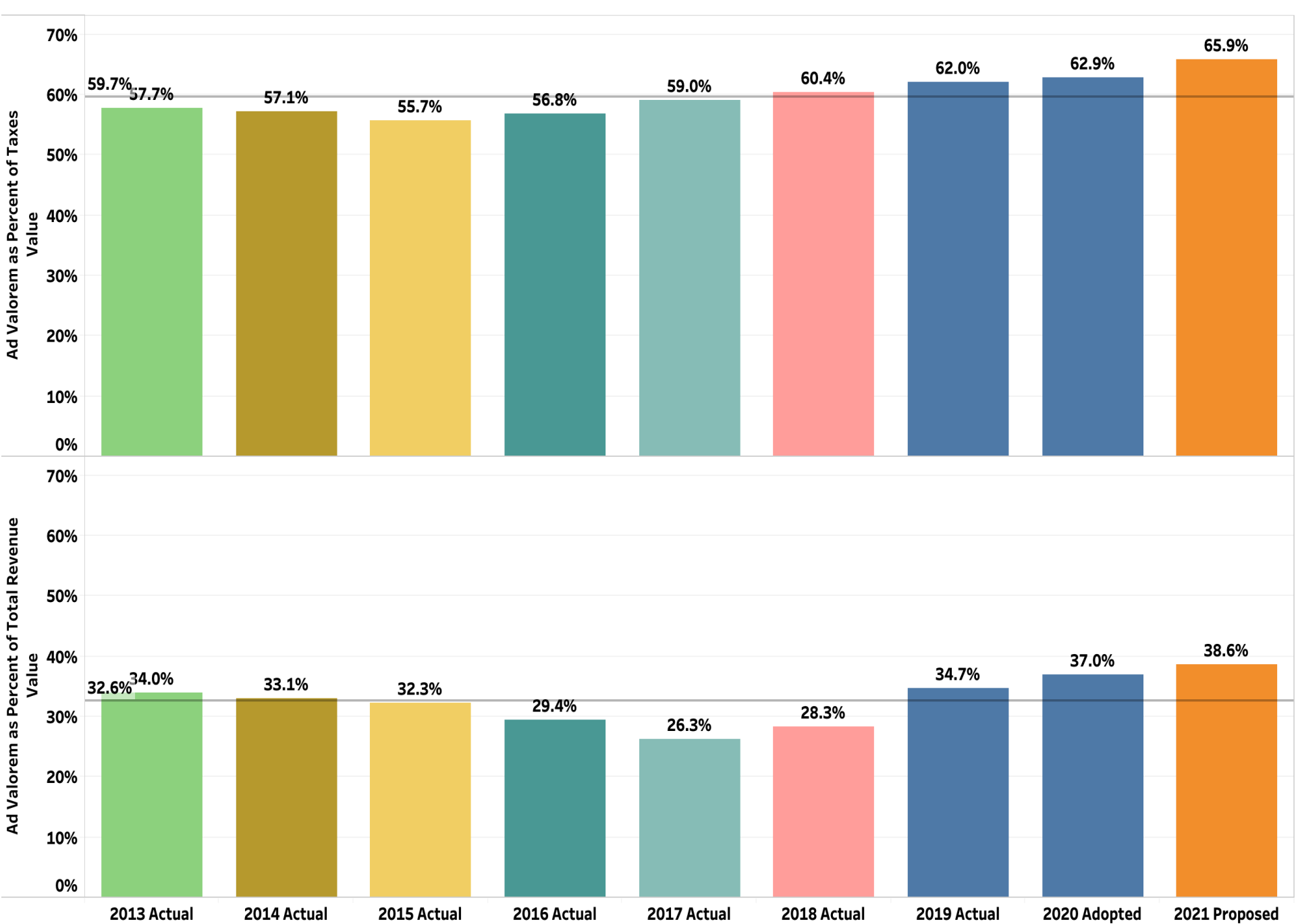
Ad Valorem Trends



Ad Valorem Trends



Taxable Value Trends



State Revenue Sharing





Millage Rates

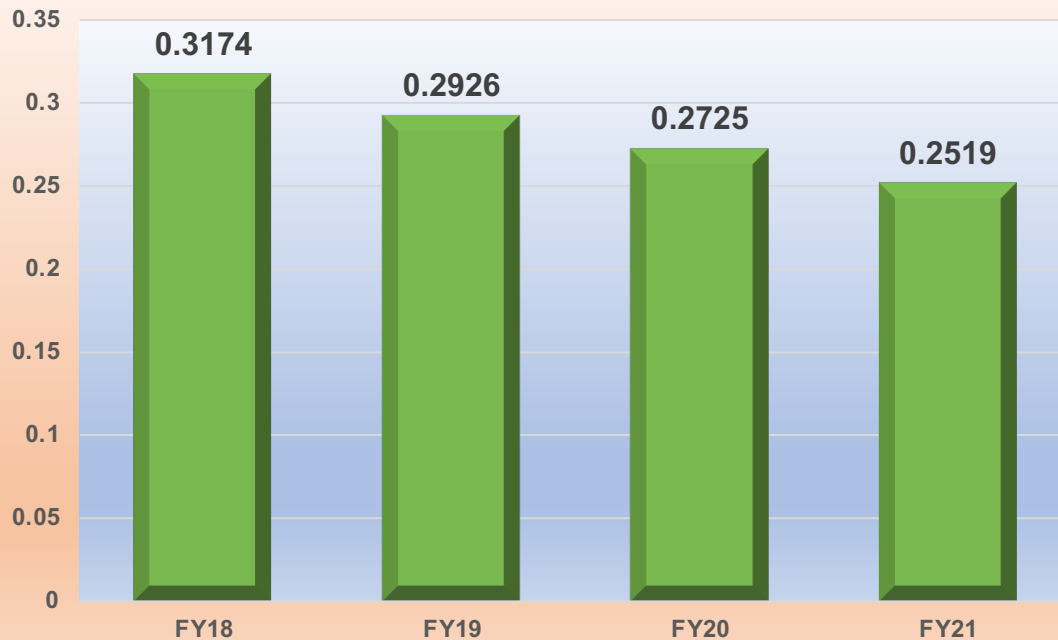
Change In Millage Rates

Rate	FY 20 Adopted	FY 21 Proposed	Change	% Change
Operating	4.5254	4.6622	0.1368	3.02%
Debt	0.2725	0.2519	-0.0206	-7.56%
Total	4.7979	4.9141	0.1162	2.42%

Note: Rollback Rate is 4.2424 Mills. Proposed Millage is an increase of 0.4198 Mills or 9.90%



Debt Millage



FY21 DEBT SERVICE

Principal	\$520,000
Interest	381,119
Other Fees	750
Total	\$901,869

An FY 2021 Debt Rate of 0.2519 mills will generate revenue equal to our FY 2021 Debt Service Payments



Proposed Operating Millage Details

Category	Millage
Proposed Millage	4.6622
Rollback Rate	<u>4.2424</u>
Millage over Rollback	0.4198
Percent over Rollback	9.90%
Value of 0.1 Mill	\$353,589

BUDGET SUMMARY

CITY OF PORT ORANGE - FISCAL YEAR 2020-2021

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF PORT ORANGE ARE 4.5%

MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General fund 4.6622
Voted fund 0.2519

	General Fund	Enterprise Funds	Internal Service Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Funds
ESTIMATED REVENUES							
TAXES: Millage Per \$1,000							
Ad Valorem Tax: 4.6622	16,650,000	-	-	208,906	-	-	16,858,906
Ad Valorem Tax: 0.2519 (voted debt)	-	-	-	-	901,869	-	901,869
Sales and Use	3,321,413	-	-	-	-	1,128,636	4,450,049
Franchise Taxes	3,517,000	-	-	-	-	-	3,517,000
Utility Taxes	5,778,000	-	-	-	-	-	5,778,000
Telecommunication Service Tax	1,625,000	-	-	-	-	-	1,625,000
Insurance Premium Tax Fire	390,000	-	-	-	-	-	390,000
State Police Retirement Contribution	450,000	-	-	-	-	-	450,000
Business Tax	120,000	-	-	-	-	-	120,000
Licenses & Permits	31,500	-	-	1,776,500	-	-	1,808,000
Intergovernmental Revenue	2,387,200	-	-	737,773	-	-	3,124,973
Charges for Service	4,429,112	35,770,968	11,168,930	231,763	-	-	51,600,773
Special Assessments/Impact Fees	-	5,154,000	-	-	-	846,055	6,000,055
Fines & Forfeitures	194,000	-	-	-	-	-	194,000
Interest Revenue	93,786	164,200	95,349	21,400	2,000	27,500	404,235
Miscellaneous Revenues	339,100	60,000	-	-	-	-	399,100
Total Revenues and Other Financing Sources	39,326,111	41,149,168	11,264,279	2,976,342	903,869	2,002,191	97,621,960
Transfers In	4,010,005	15,823,512	412,927	609,705	1,792,656	1,728,403	24,377,208
Fund Balances/Reserves/Net Assets	-	-	-	-	-	-	-
Total Estimated Revenues, Fund Balances, and Transfers	\$ 43,336,116	\$ 56,972,680	\$ 11,677,206	\$ 3,586,047	\$ 2,696,525	\$ 3,730,594	\$ 121,999,168
EXPENDITURES							
General Government	\$ 7,917,721	\$ 7,709,807	\$ 8,569,851	\$ 2,554,794		\$ 1,969,500	\$ 28,721,673
Public Safety	25,576,574	-	16,000	79,119	-	102,071	25,773,764
Physical Environment		43,920,750	2,536,655	-		-	46,457,405
Transportation	2,906,943	5,029,065	140,000			1,357,548	9,433,556
Culture/Recreation	4,581,895	-	-	231,263		301,475	5,114,633
Internal Service	-	-	-	-	-	-	-
Debt Service	-	-	-	81,790	2,696,525	-	2,778,315
Housing & Urban Development	-	-	-	-	-	-	-
Total Expenditures	\$ 40,983,133	\$ 56,659,622	\$ 11,262,506	\$ 2,946,966	\$ 2,696,525	\$ 3,730,594	\$ 118,279,346
Transfers to Other Funds	2,352,983	313,058	414,700	639,081	-	-	3,719,822
Fund Balances/Reserves/Net Assets	-	-	-	-	-	-	-
Total Appropriated Expenditures and Reserves	\$ 43,336,116	\$ 56,972,680	\$ 11,677,206	\$ 3,586,047	\$ 2,696,525	\$ 3,730,594	\$ 121,999,168

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



NOTICE OF PROPOSED TAX INCREASE

THE CITY OF PORT ORANGE has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....	\$15,914,912
B. Less tax reductions due to Value Adjustment Board and other assessment changes	<u>185,207</u>
C. Actual property tax levy.....	\$15,729,705
This year's proposed tax levy.....	\$17,571,879

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Wednesday, September 23, 2020
6:30 PM
at
City Hall, City Council Chambers, 1000 City Center Circle,
Port Orange, Florida.

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

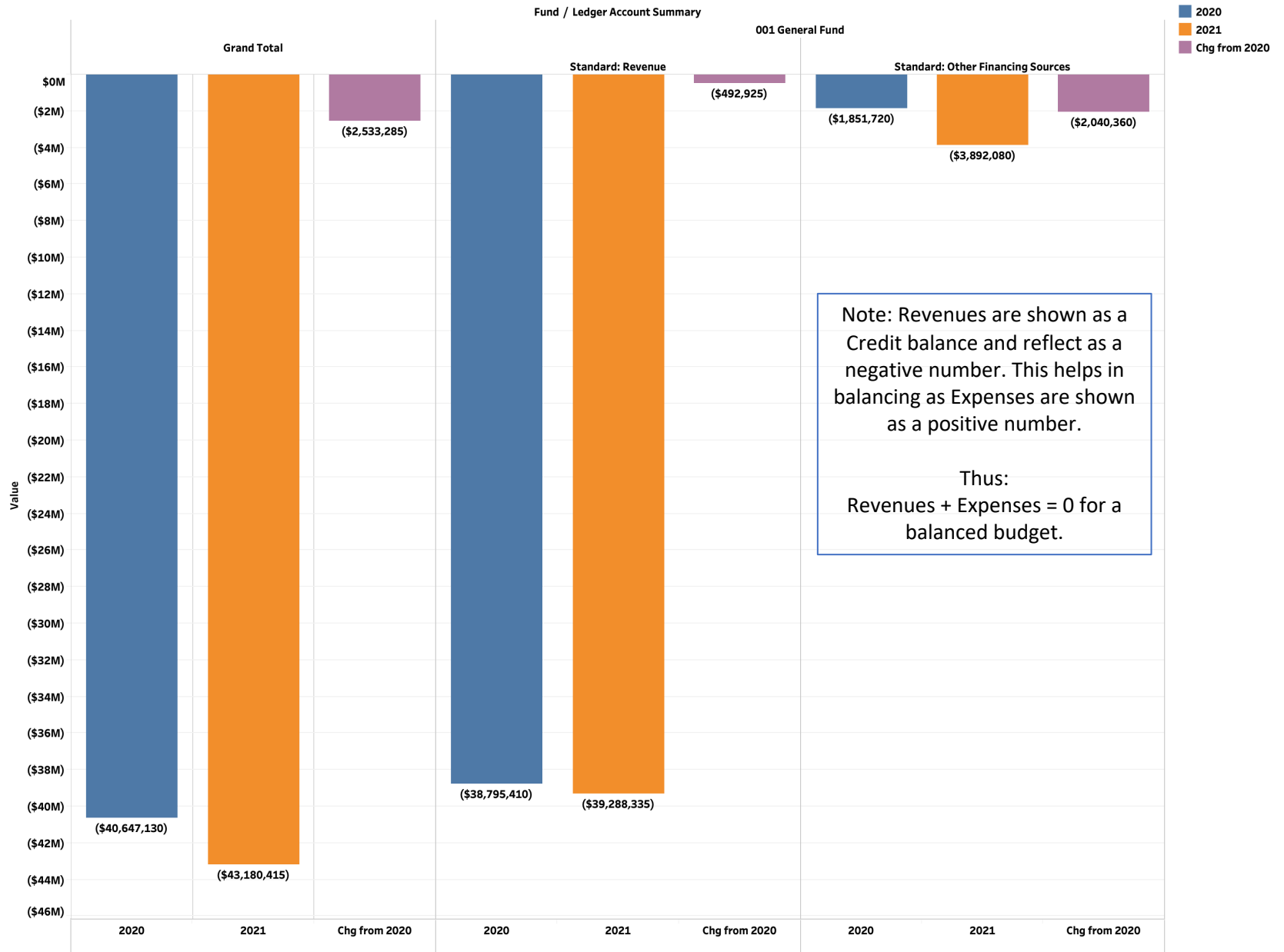


General Fund Summary



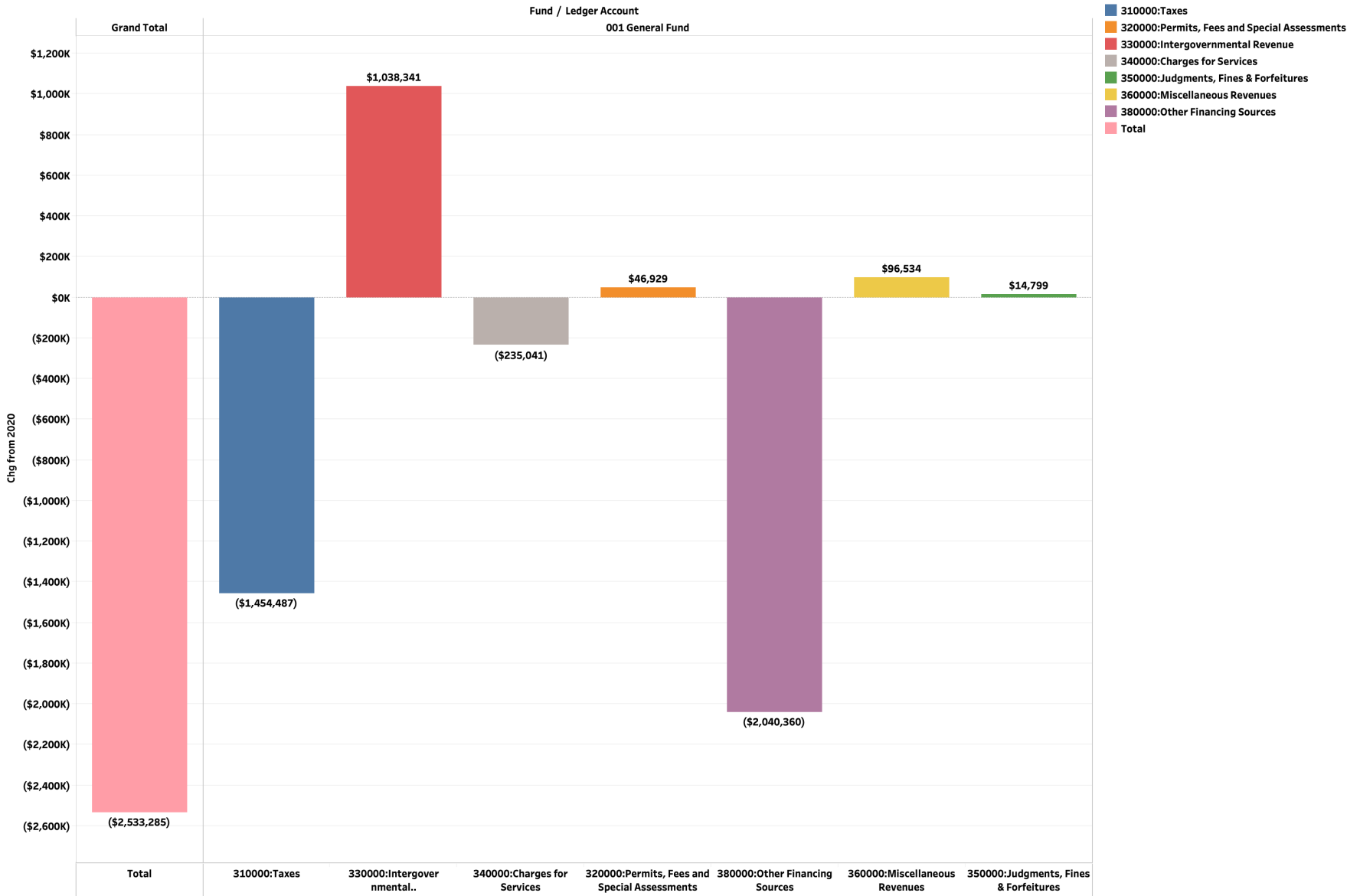
General Fund Summary Revenues

General Fund Revenues with Change from FY20



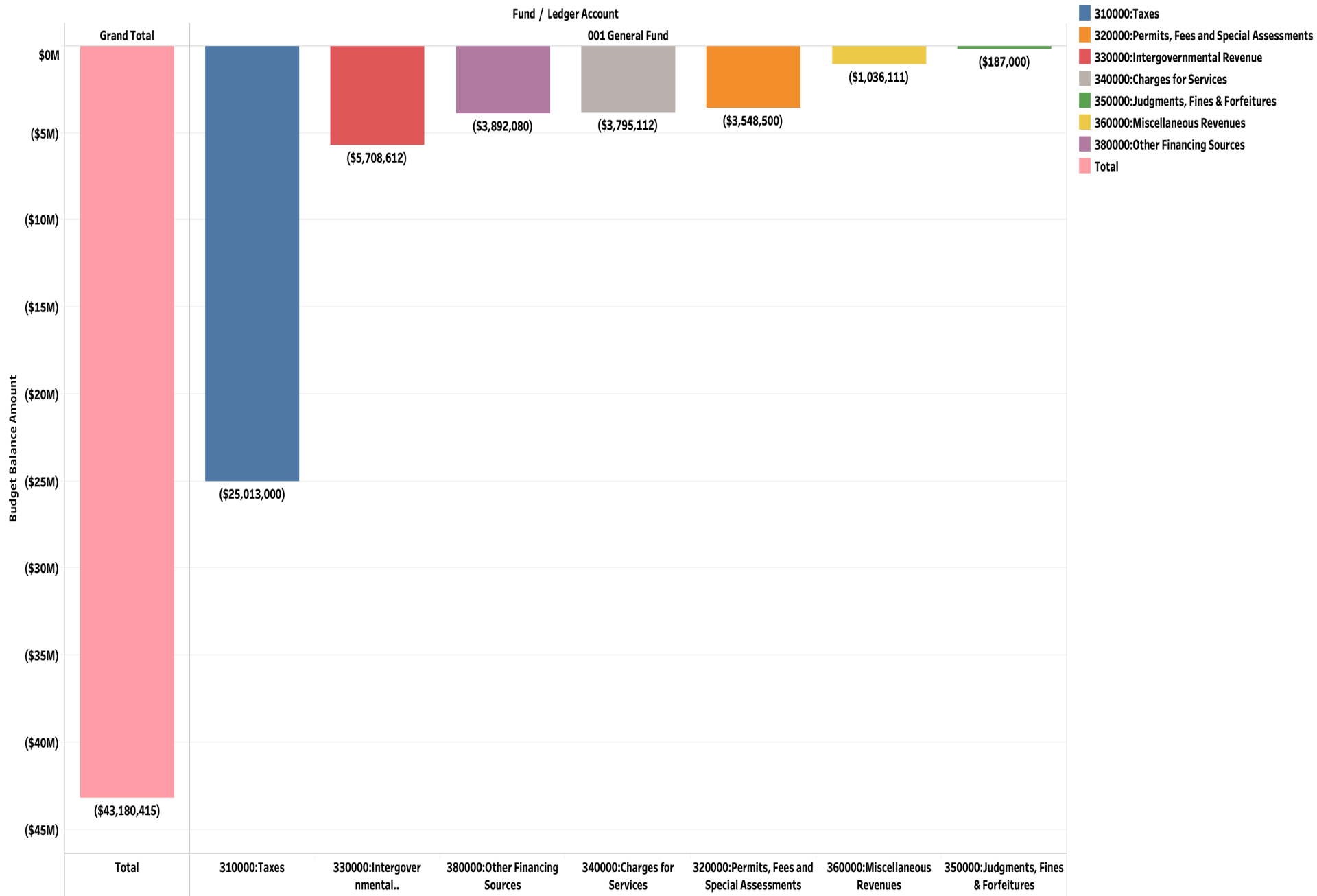
2020, 2021 and Chg from 2020 for each Ledger Account Summary broken down by Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter keeps Standard: Debt Service, Standard: Other Financing Sources and Standard: Revenue. The Fund filter keeps 001 General Fund.

General Fund Revenue by Ledger Account - Change from FY20



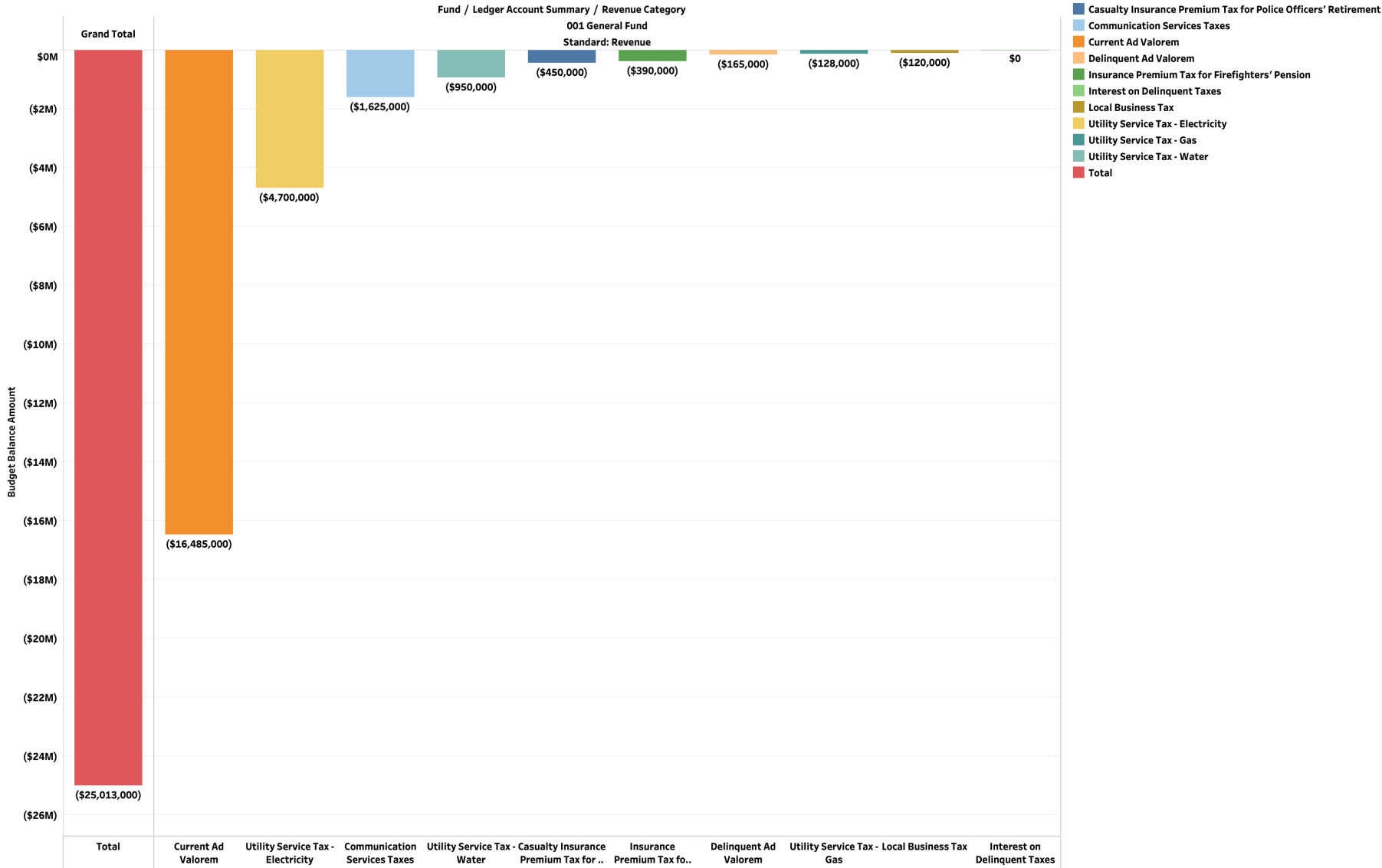
Chg from 2020 for each Ledger Account broken down by Fund. Color shows details about Ledger Account. The data is filtered on Ledger Account Summary, which keeps Standard: Other Financing Sources and Standard: Revenue. The view is filtered on Fund, which keeps 001 General Fund.

General Fund Revenue by Ledger Account



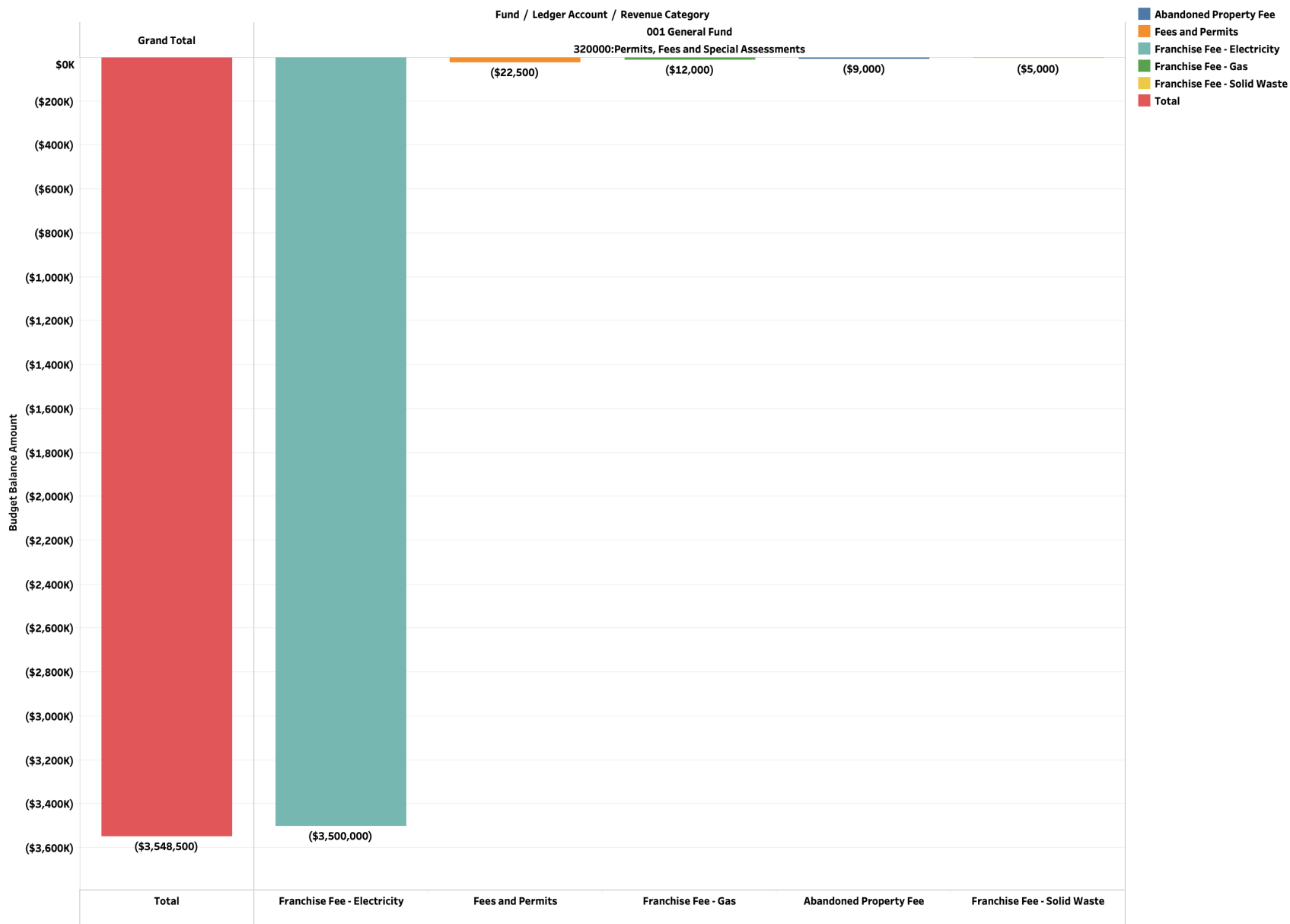
Sum of Budget Balance Amount for each Ledger Account broken down by Fund. Color shows details about Ledger Account. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 7 members.

General Fund Revenue by Ledger Account - Taxes



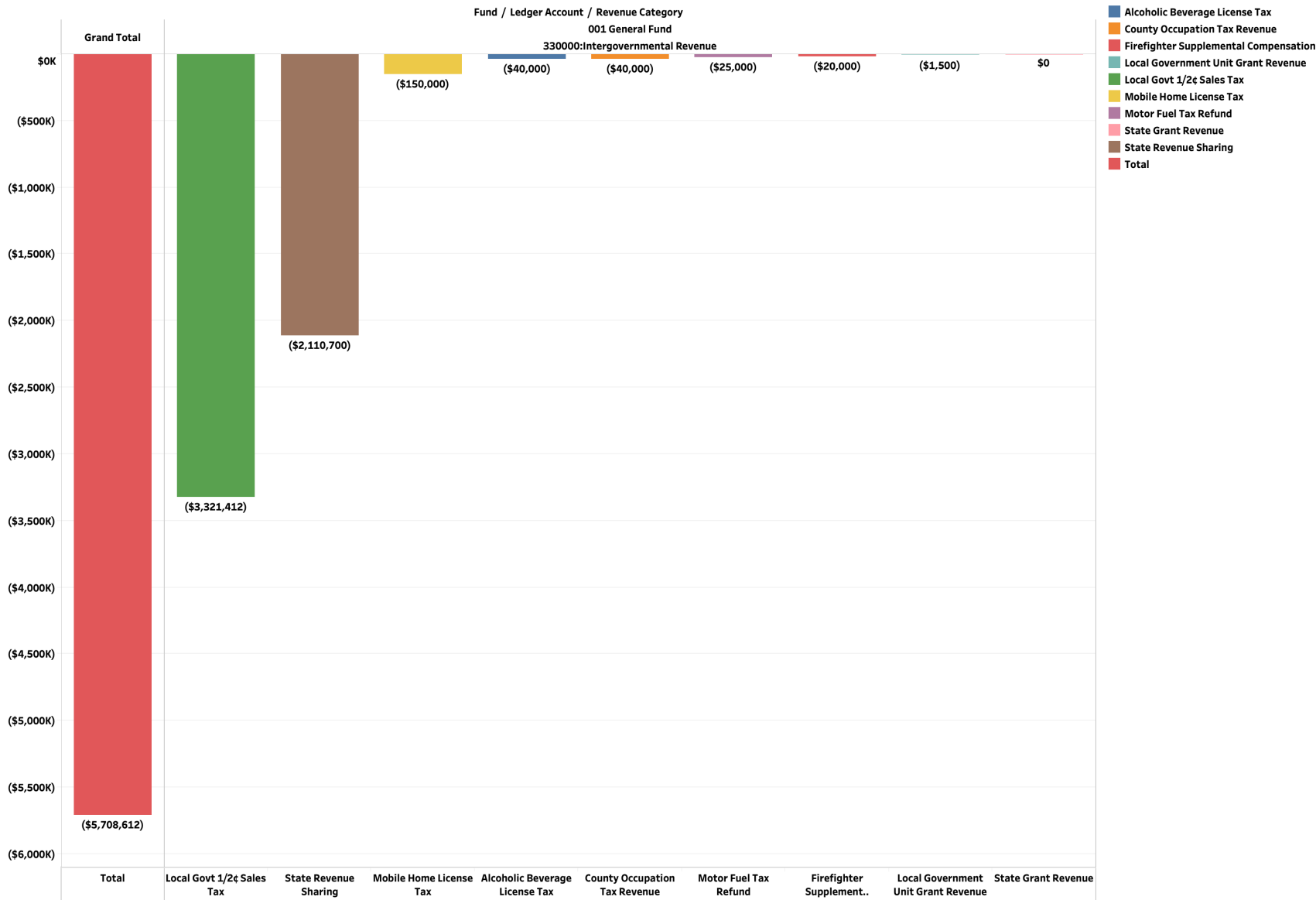
Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account Summary. Color shows details about Revenue Category. The marks are labeled by sum of Budget Balance Amount. The data is filtered on Ledger Account and FY Year. The Ledger Account filter keeps 310000:Taxes. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Revenue Category. The Fund filter keeps 001 General Fund. The Revenue Category filter has multiple members selected.

General Fund Revenue by Ledger Account - Permits, Fees, Special Assessments



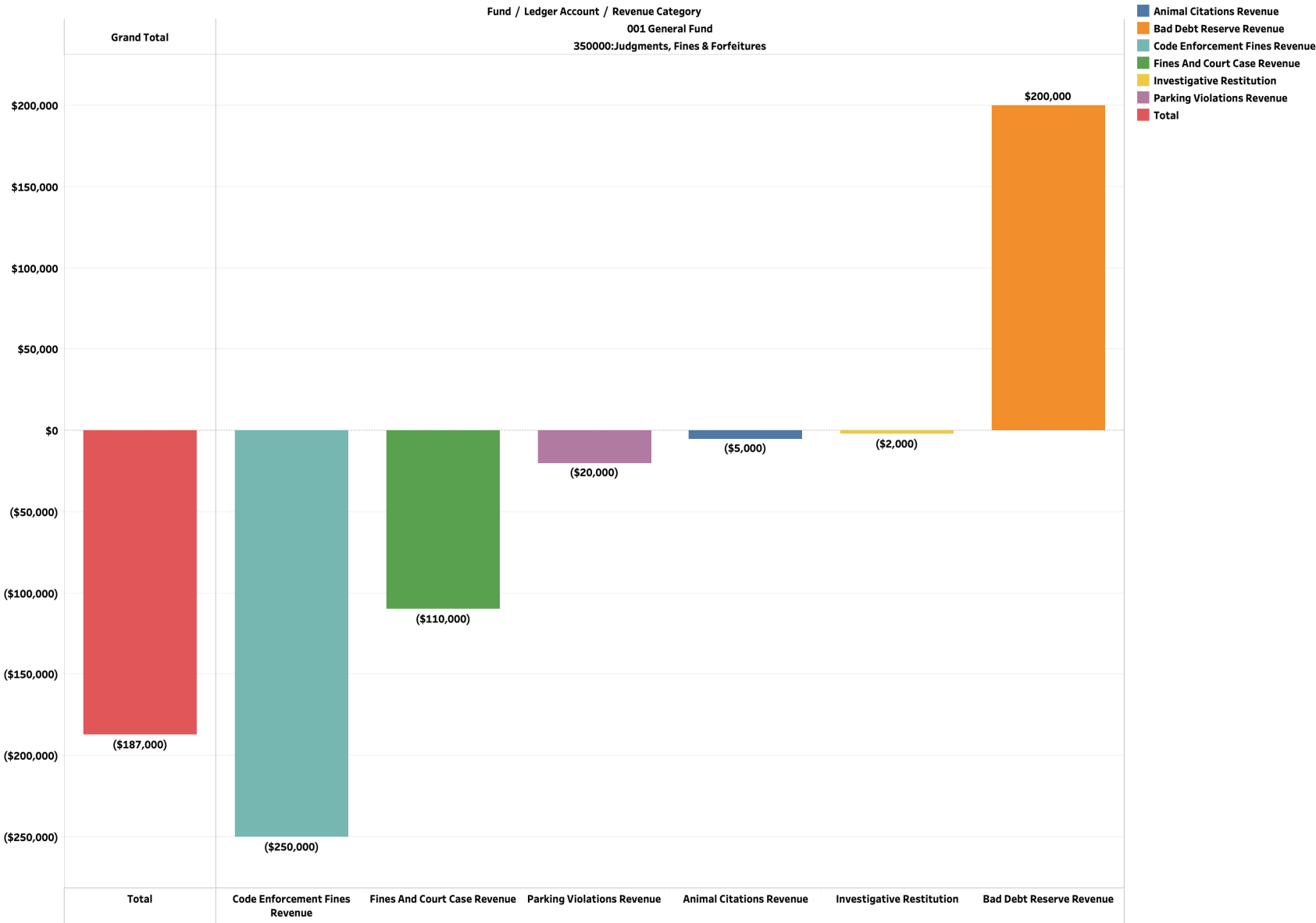
Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Fund, Ledger Account and Revenue Category. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 320000:Permits, Fees and Special Assessments. The Revenue Category filter keeps Abandoned Property Fee, Fees and Permits, Franchise Fee - Electricity, Franchise Fee - Gas and Franchise Fee - Solid Waste.

General Fund Revenue by Ledger Account - Intergovernmental Revenue



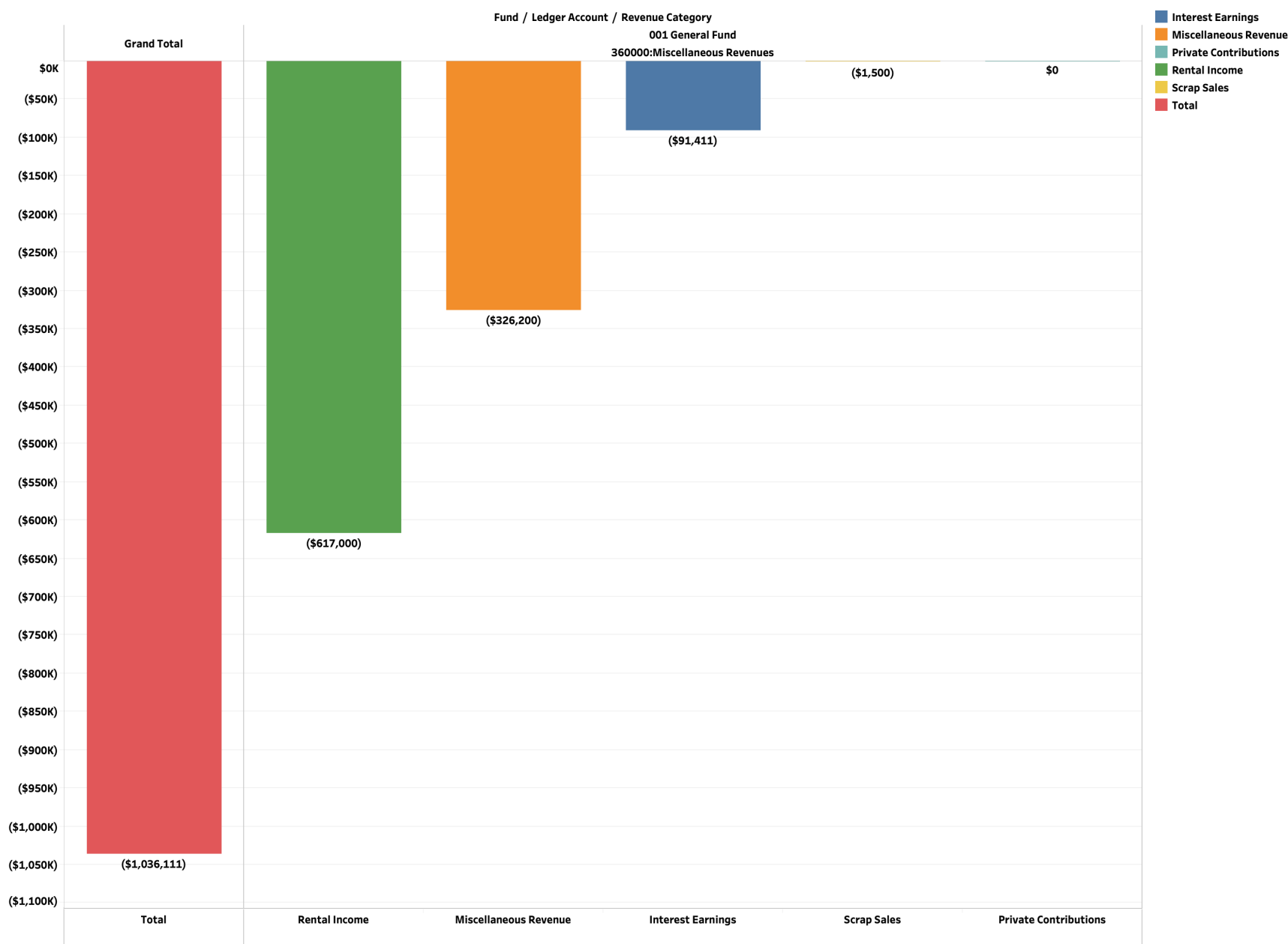
Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 330000: Intergovernmental Revenue.

General Fund Revenue by Ledger Account - Judgments, Fines, & Forfeitures



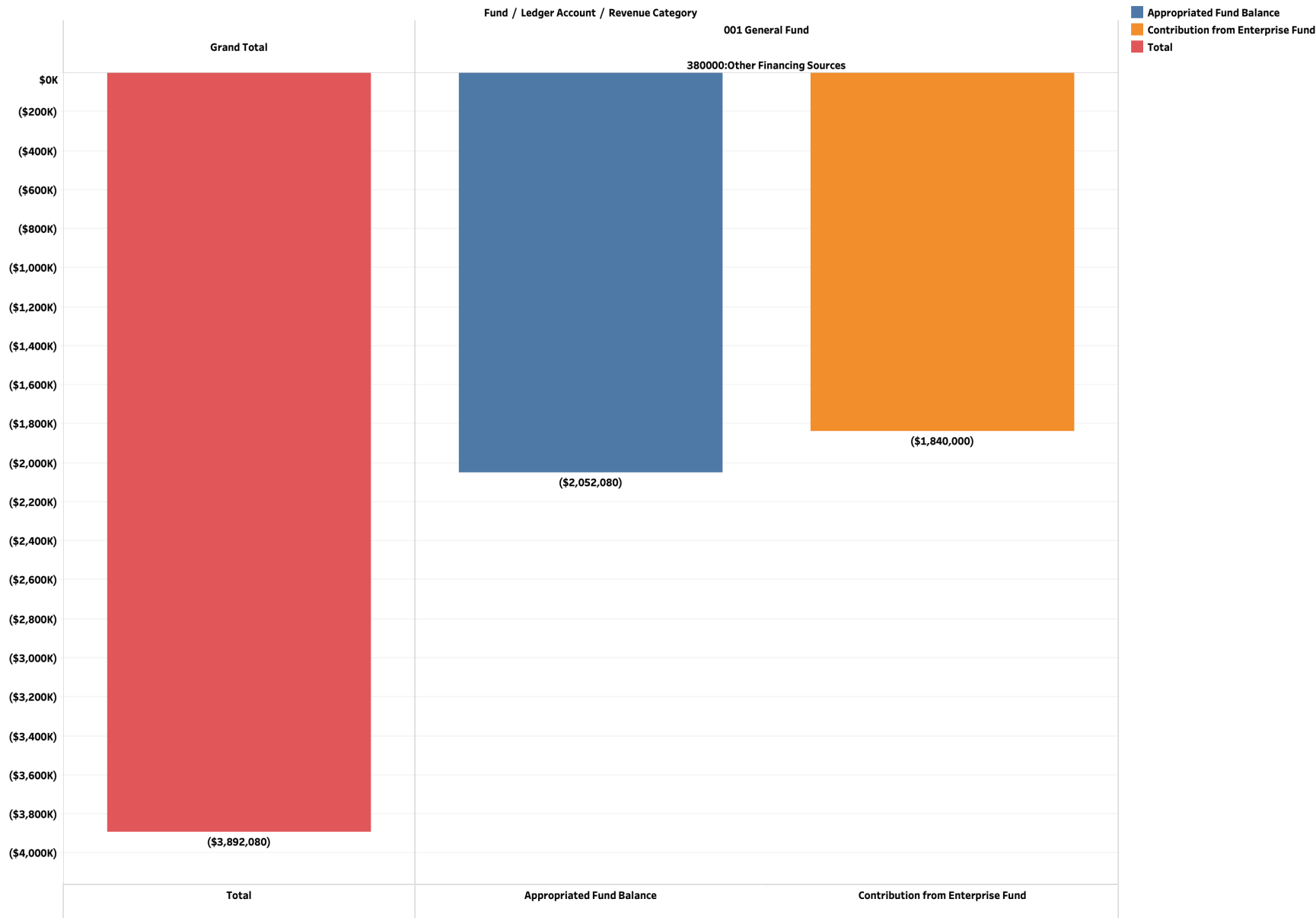
Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 350000:Judgments, Fines & Forfeitures.

General Fund Revenue by Ledger Account - Miscellaneous Revenues



Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 360000:Miscellaneous Revenues.

General Fund Revenue by Ledger Account - Other Financing Sources

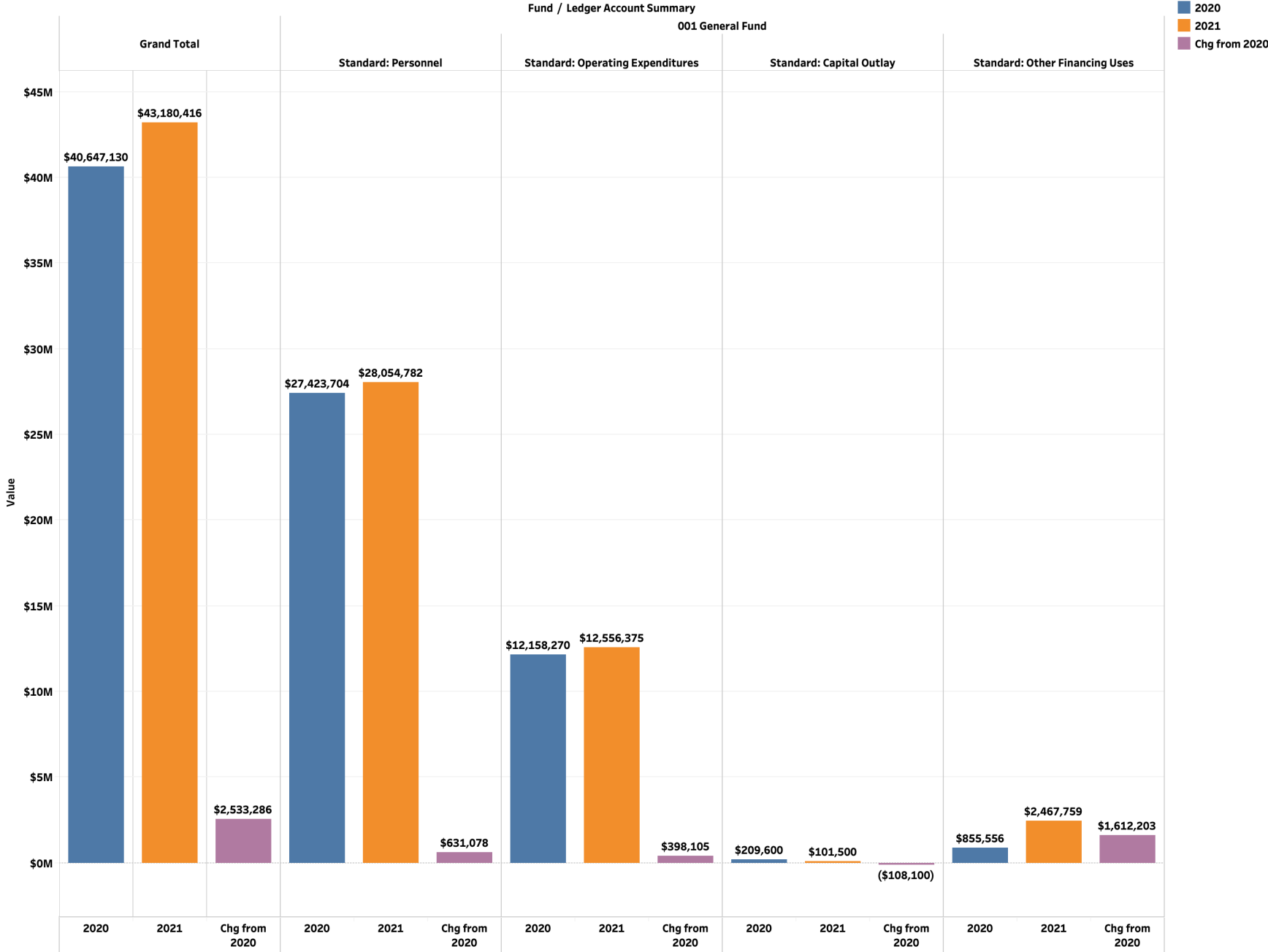


Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 380000:Other Financing Sources.



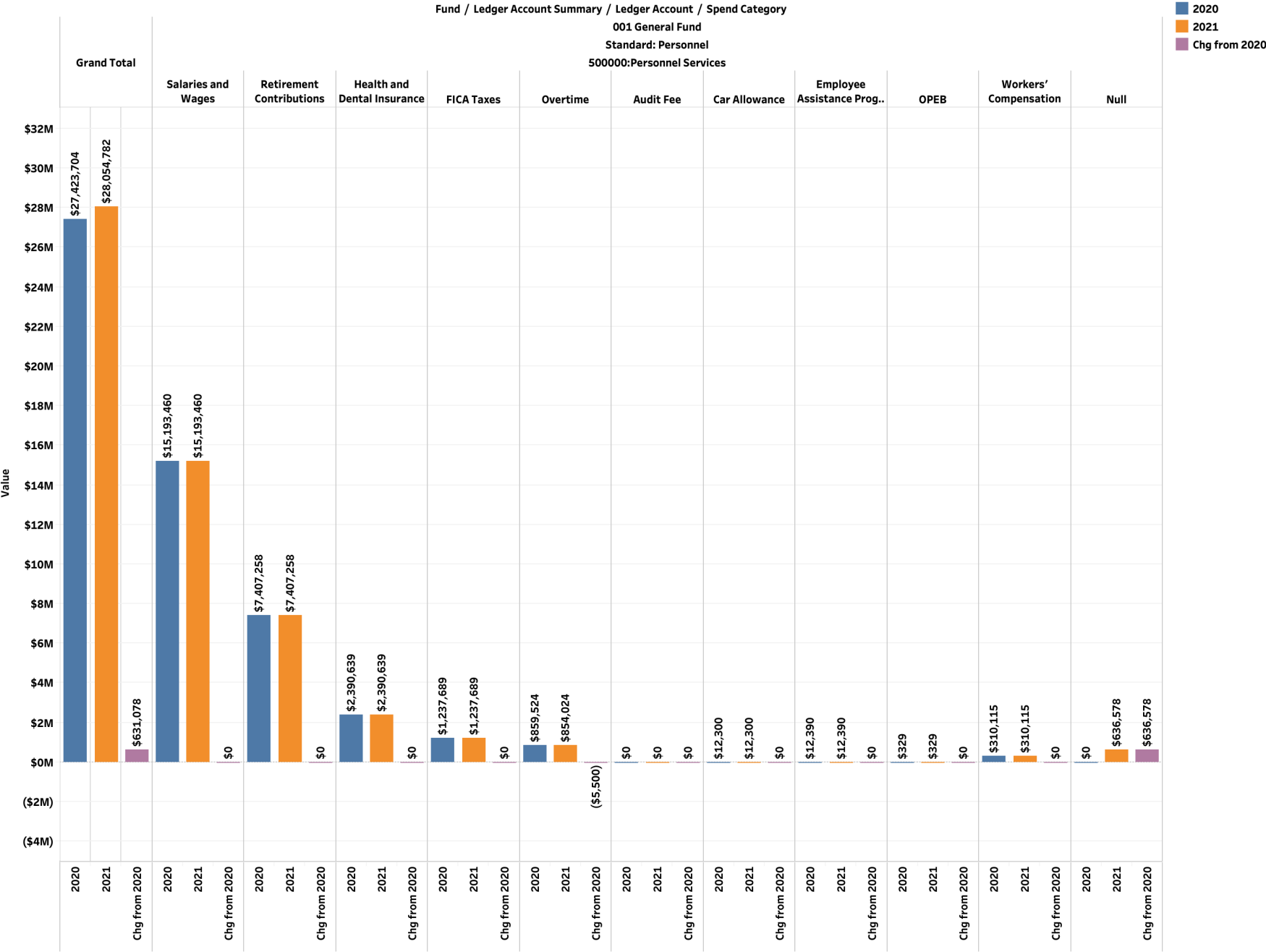
General Fund Summary Expenses

General Fund Expenses with Change from FY20



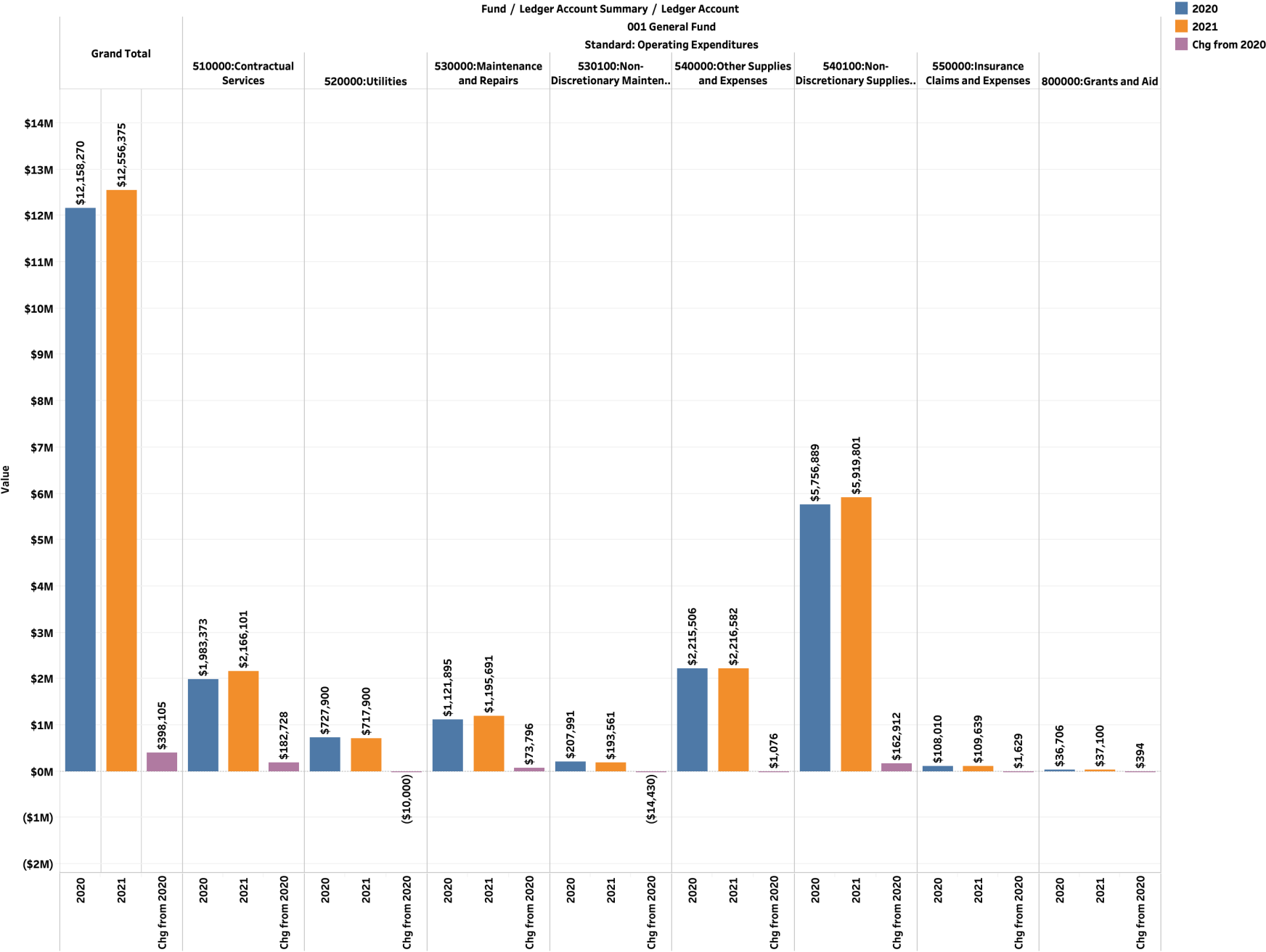
2020, 2021, and Chg from 2020 for each Ledger Account Summary broken down by Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter has multiple members selected. The Fund filter keeps 001 General Fund.

General Fund Expenses by Ledger Account - Personnel with Change from FY20



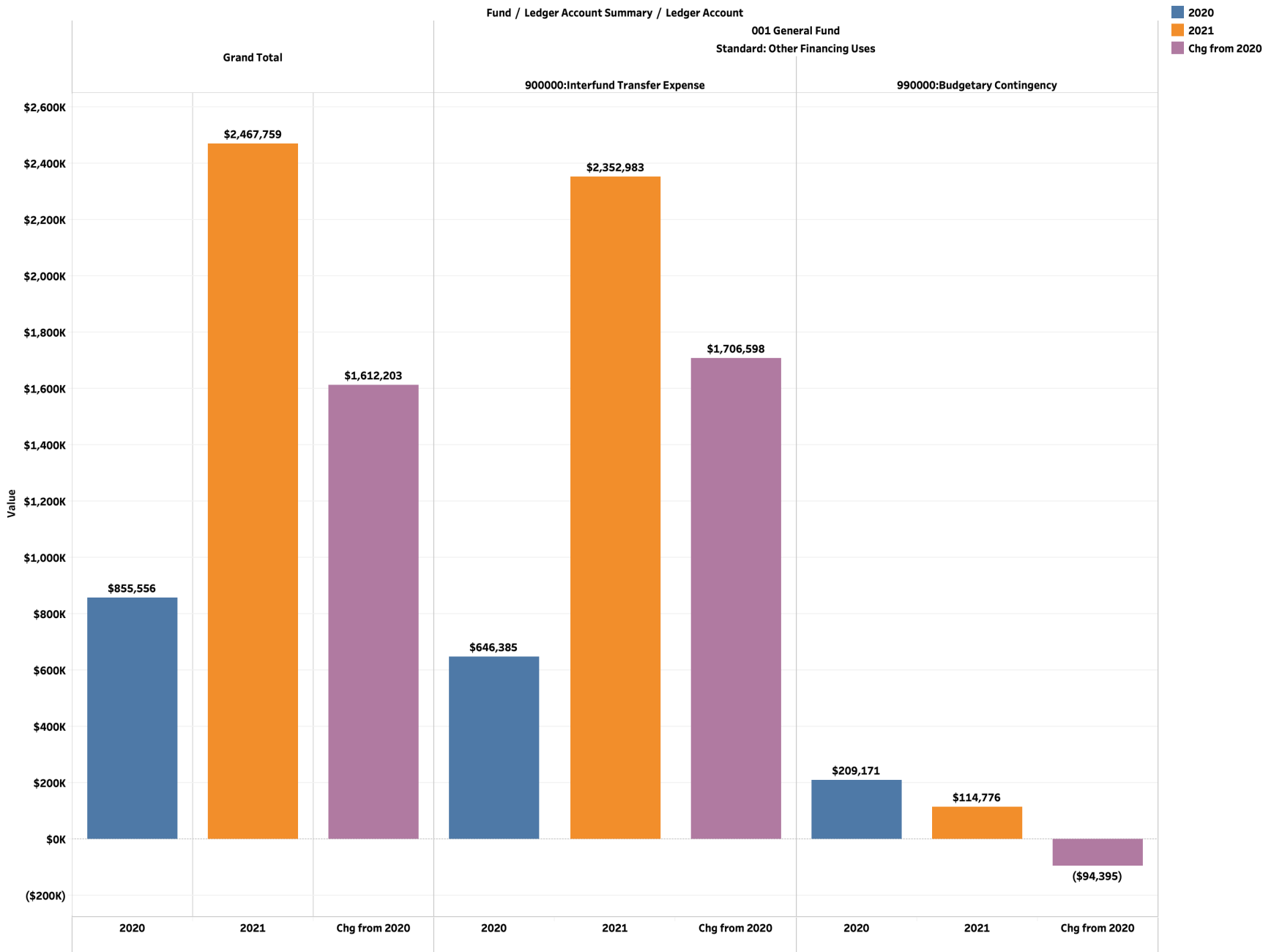
2020, 2021 and Chg from 2020 for each Spend Category broken down by Fund, Ledger Account Summary and Ledger Account. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter keeps Standard: Debt Service and Standard: Personnel. The Fund filter keeps 001 General Fund.

General Fund Expenses by Ledger Account - Operating Expenditures with Change from FY20



2020, 2021 and Chg from 2020 for each Ledger Account broken down by Fund and Ledger Account Summary. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter keeps Standard: Debt Service and Standard: Operating Expenditures. The Fund filter keeps 001 General Fund.

General Fund Expenses by Ledger Account - Other Financing Uses with Change from FY20

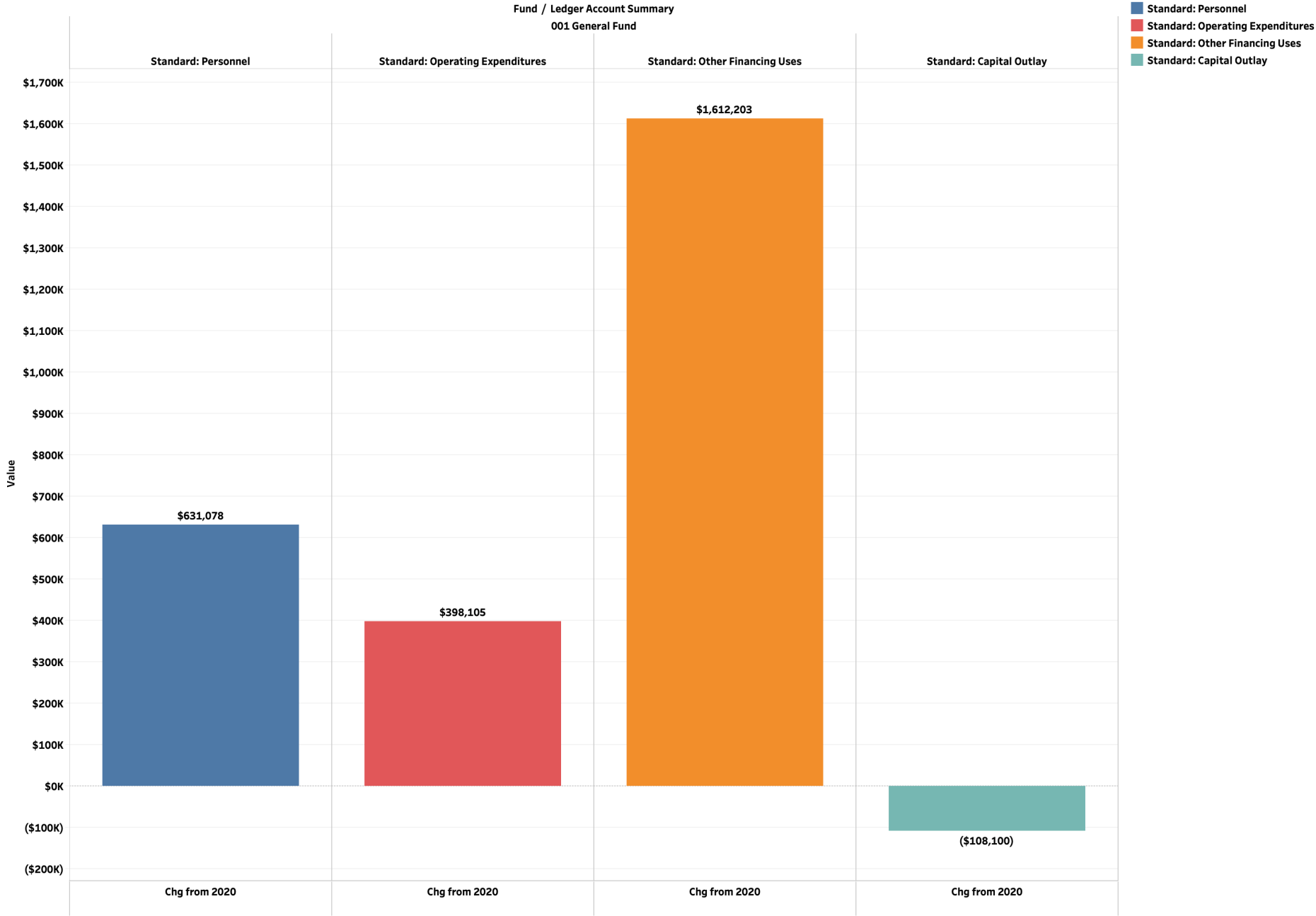


2020, 2021 and Chg from 2020 for each Ledger Account broken down by Fund and Ledger Account Summary. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on sum of 2020, Ledger Account Summary and Fund. The sum of 2020 filter ranges from -97,294,881 to 39,145,168. The Ledger Account Summary filter keeps Standard: Debt Service and Standard: Other Financing Uses. The Fund filter keeps 001 General Fund.



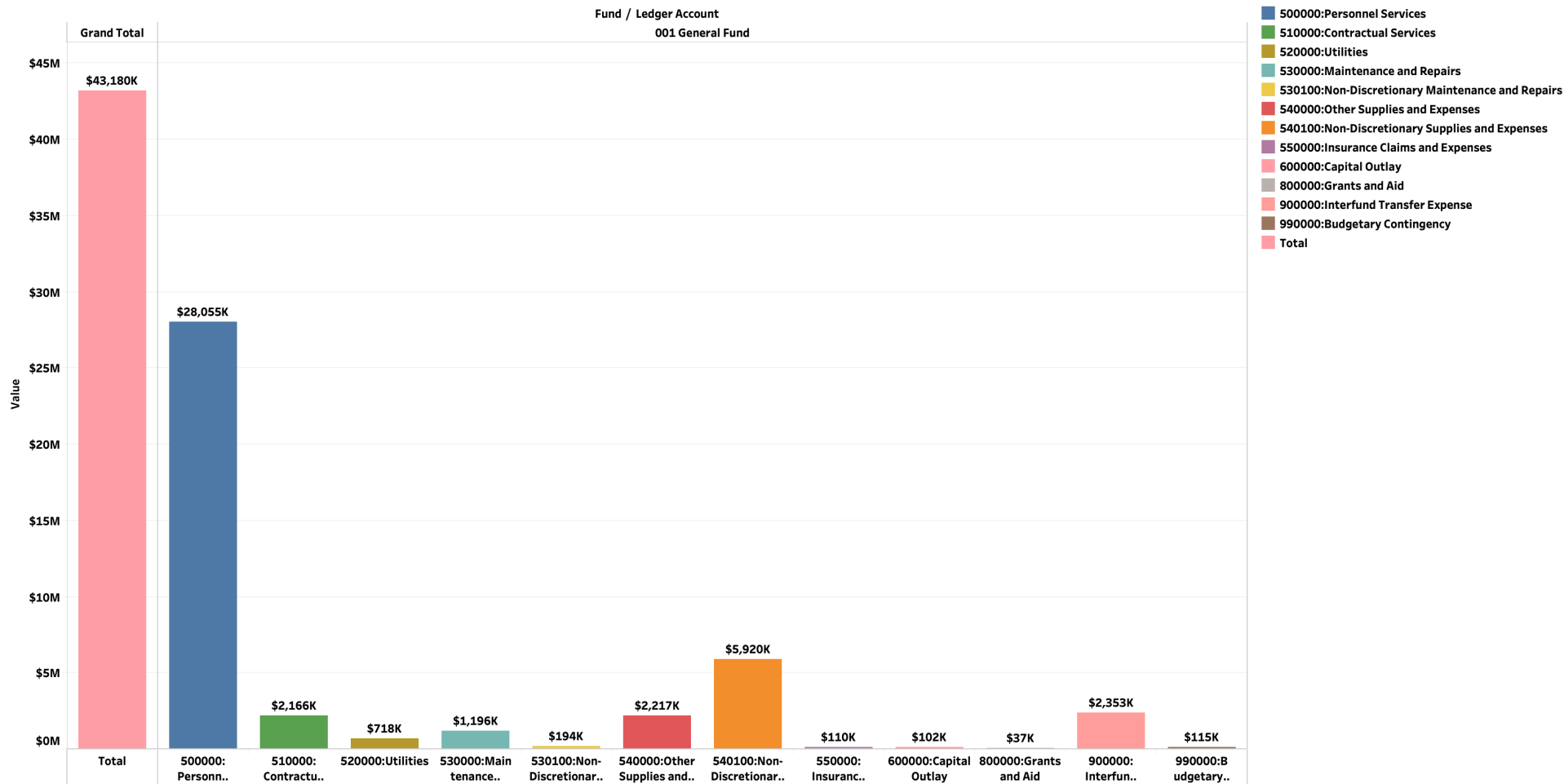
General Fund Summary Personnel Expenses

General Fund Expense by Ledger Summary Change from FY20



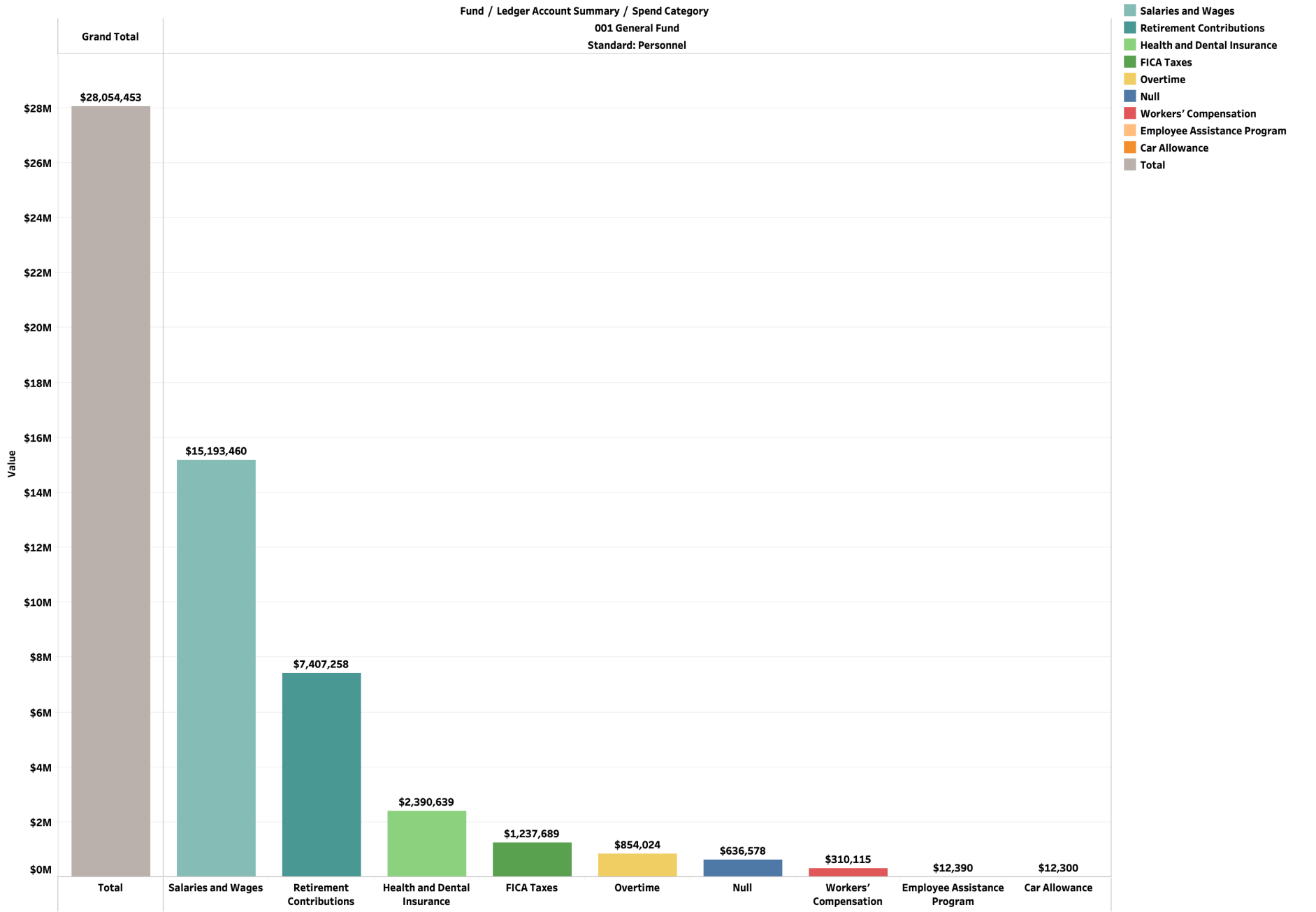
Chg from 2020 for each Ledger Account Summary broken down by Fund. Color shows details about Ledger Account Summary. The marks are labeled by Chg from 2020. The data is filtered on FY Year, which keeps 2020 and 2021. The view is filtered on Fund and Ledger Account Summary. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel.

General Fund Expense by Ledger Account



Budget Balance Amount for each Ledger Account broken down by Fund. Color shows details about Ledger Account. The marks are labeled by Budget Balance Amount. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The FY Year filter keeps 2021. The view is filtered on Fund, which keeps 001 General Fund.

General Fund Expense by Personnel Spend Category

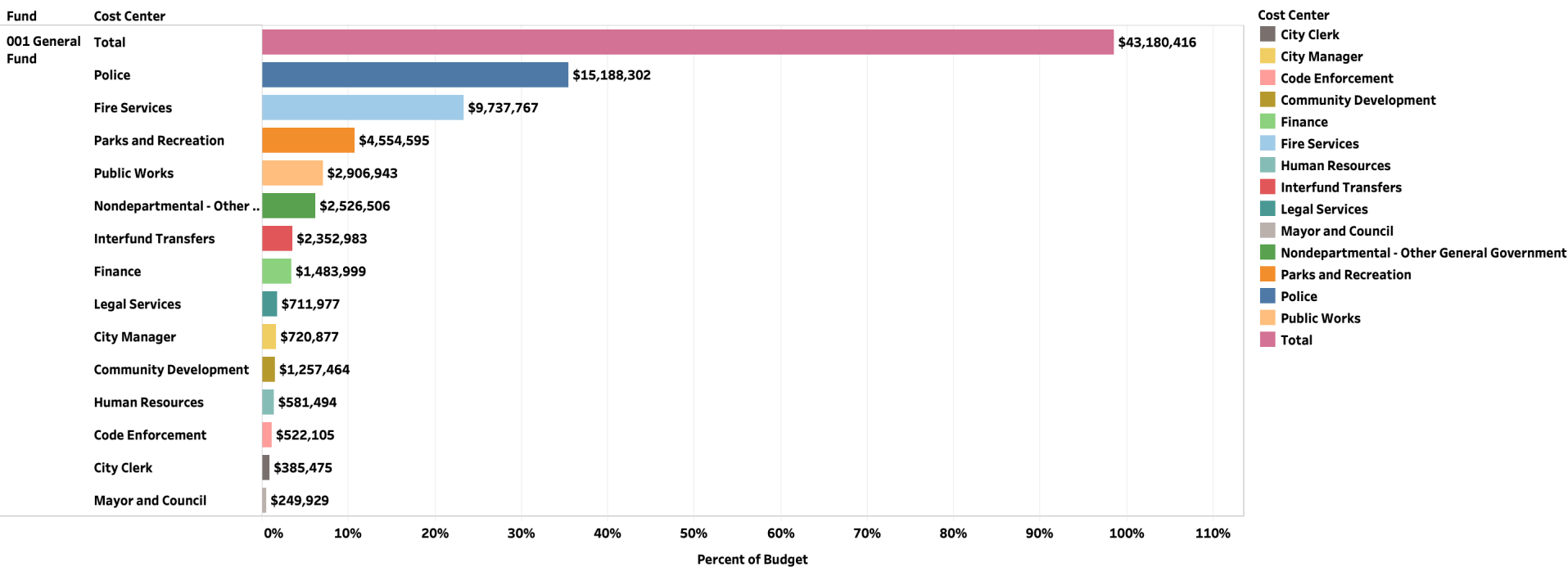


Budget Balance Amount for each Spend Category broken down by Fund and Ledger Account Summary. Color shows details about Spend Category. The marks are labeled by Budget Balance Amount. The data is filtered on FY Year, which keeps 2021. The view is filtered on Fund, Ledger Account Summary and Spend Category. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Personnel. The Spend Category filter keeps 9 members.



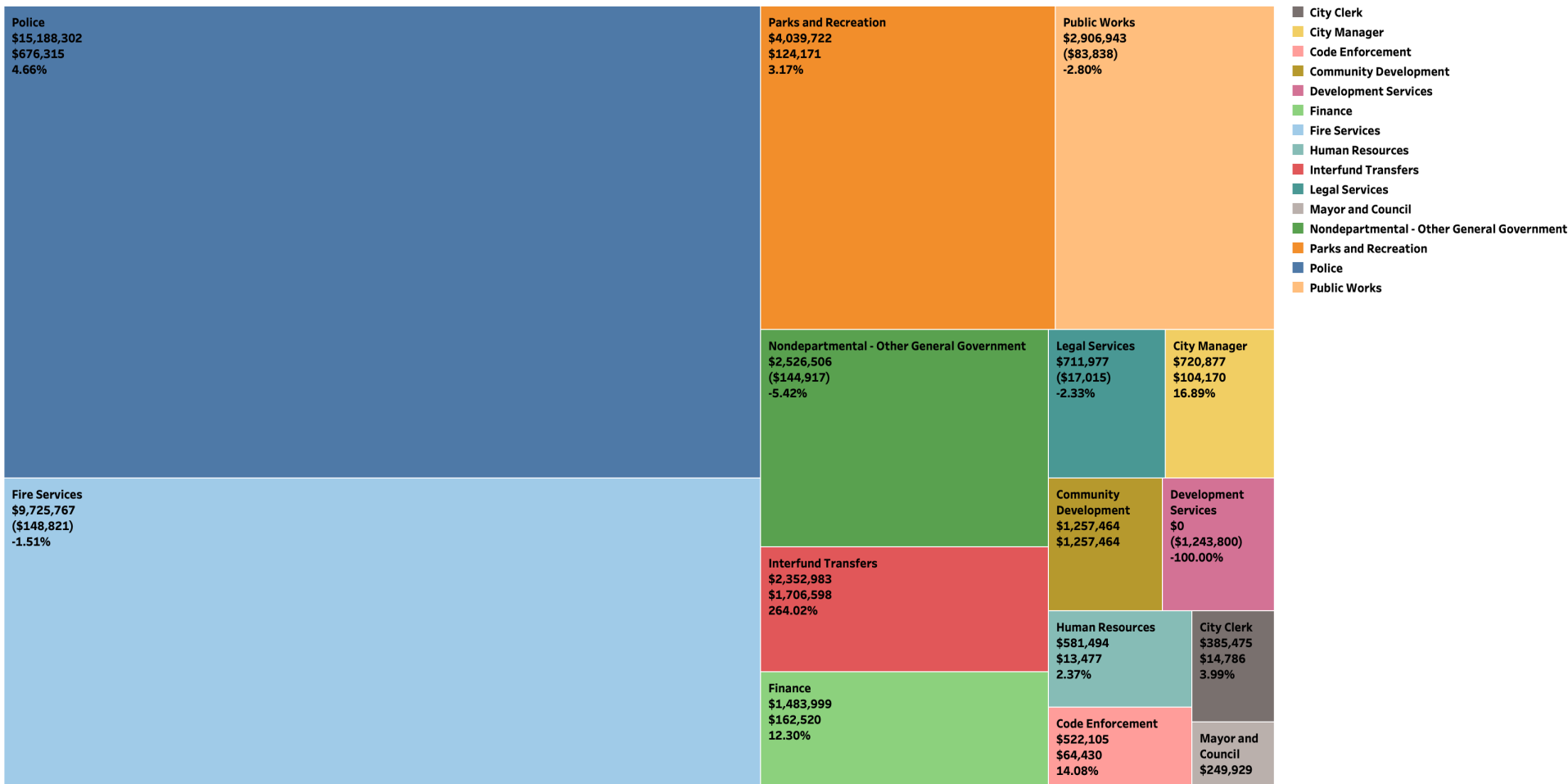
General Fund Summary Expenses by Cost Center

General Fund Expense by Cost Center Summary



Sum of Percent of Budget for each Cost Center broken down by Fund. Color shows details about Cost Center. The marks are labeled by sum of Budget Balance Amount. The context is filtered on Fund and Ledger Account Summary. The Fund filter keeps 001 General Fund. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The data is filtered on FY Year, which ranges from 2021 to 2021.

General Fund Expense by Size

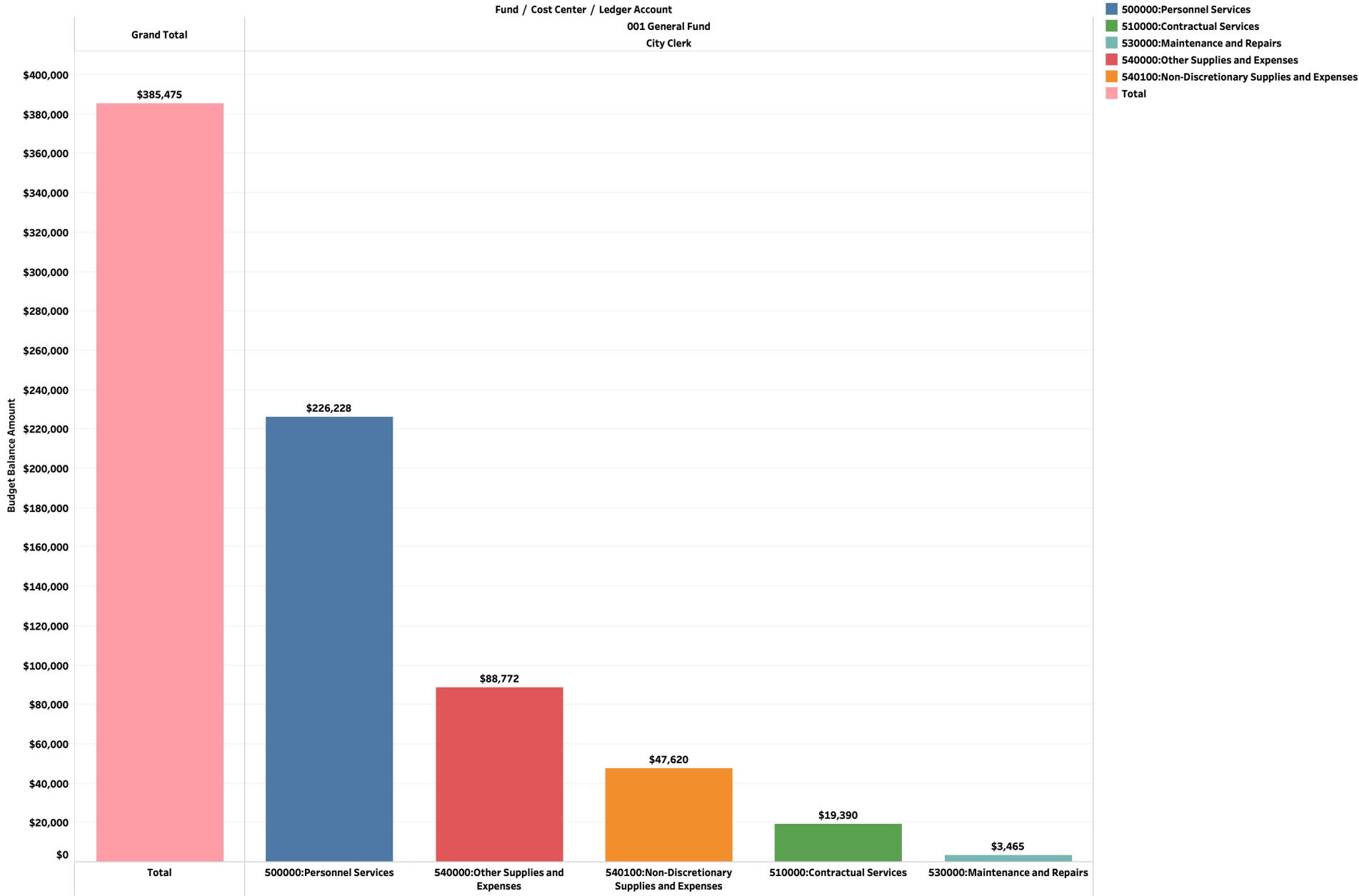


Cost Center, sum of 2021, Chg from 2020 and % Chg 2020. Color shows details about Cost Center. Size shows sum of Budget Balance Amount. The marks are labeled by Cost Center, sum of 2021, Chg from 2020 and % Chg 2020. The data is filtered on Fund and FY Year. The Fund filter keeps 001 General Fund. The FY Year filter ranges from 2020 to 2021 and keeps Null values. The view is filtered on Cost Center, which keeps 15 of 28 members.



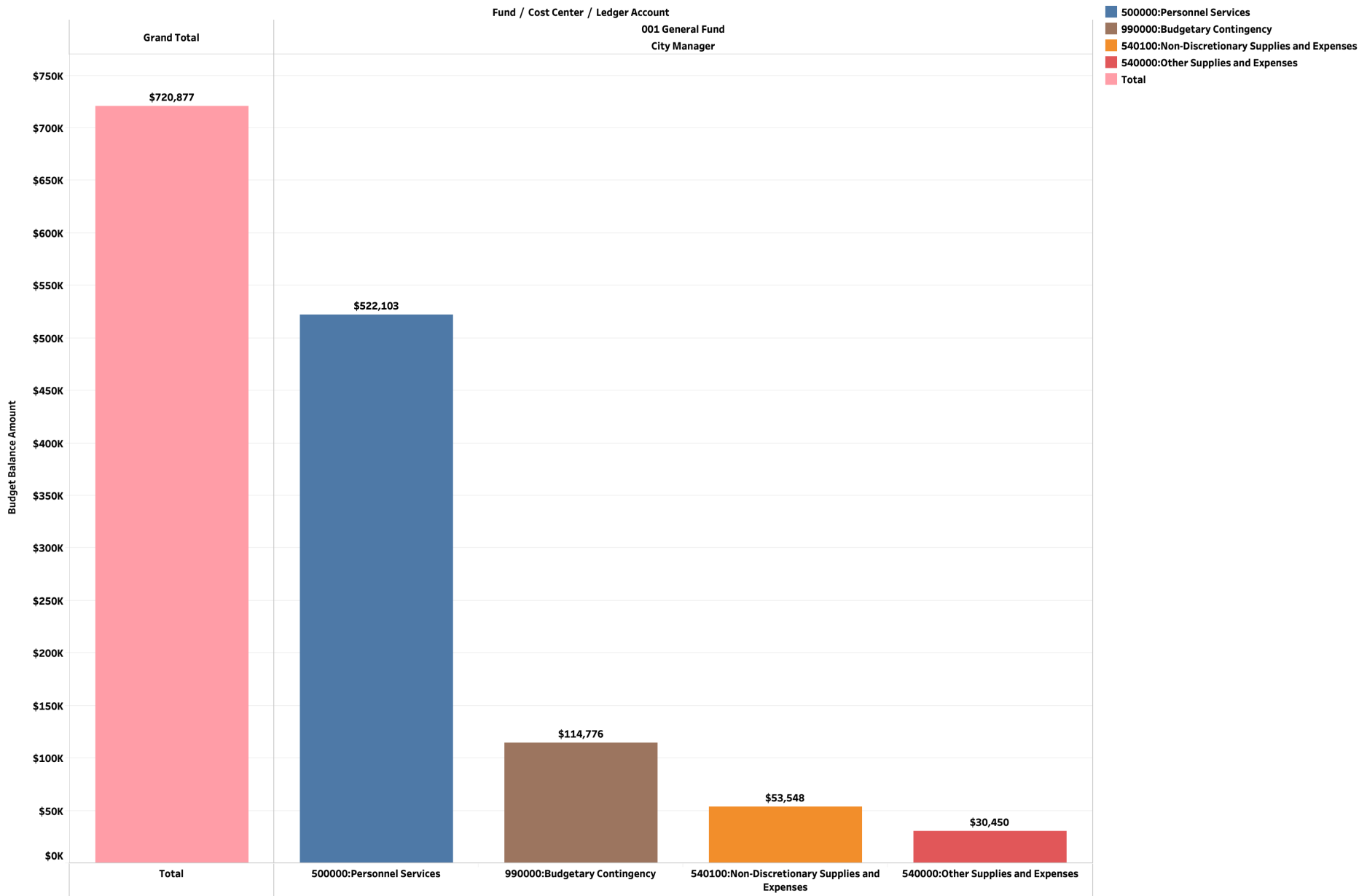
General Fund Expenses by Cost Center FY21

City Clerk



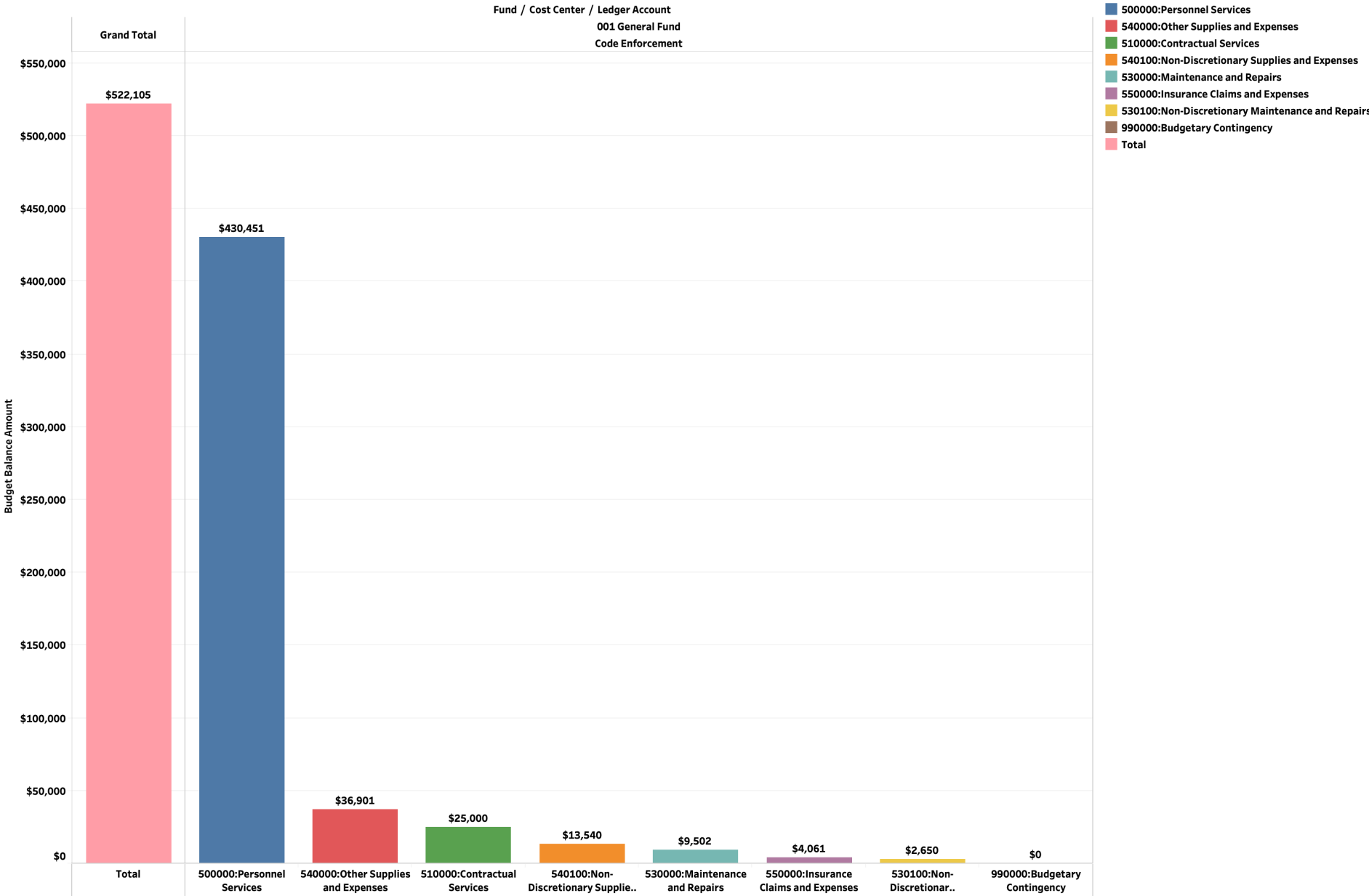
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center, which keeps City Clerk.

City Manager



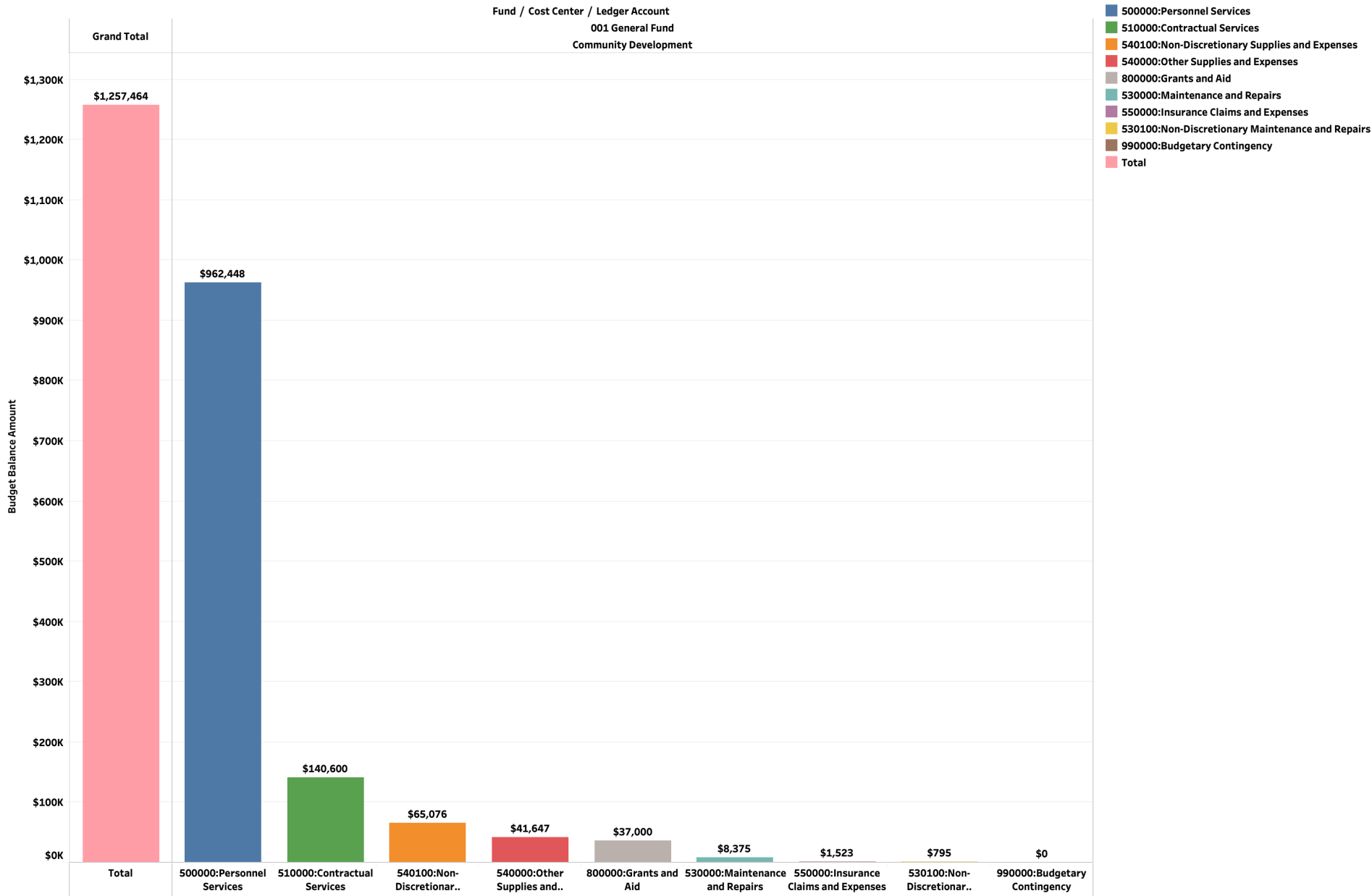
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center, Fund and sum of Budget Balance Amount. The Cost Center filter keeps City Manager. The Fund filter keeps 001 General Fund. The sum of Budget Balance Amount filter ranges from \$30K to \$628K and keeps Null values.

Code Enforcement



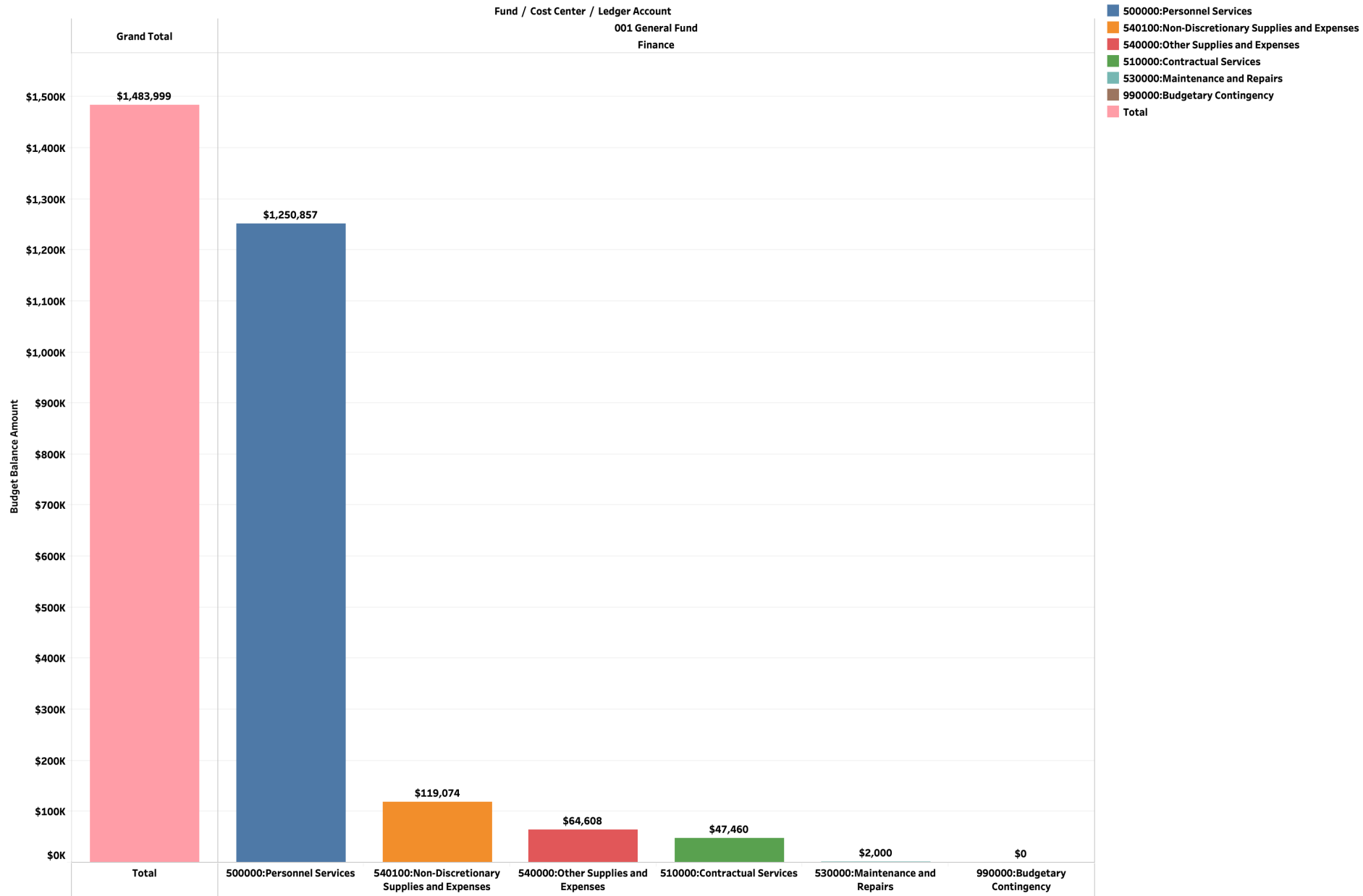
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center, Fund and Ledger Account. The Cost Center filter keeps Code Enforcement. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 8 of 20 members.

Comm Dev

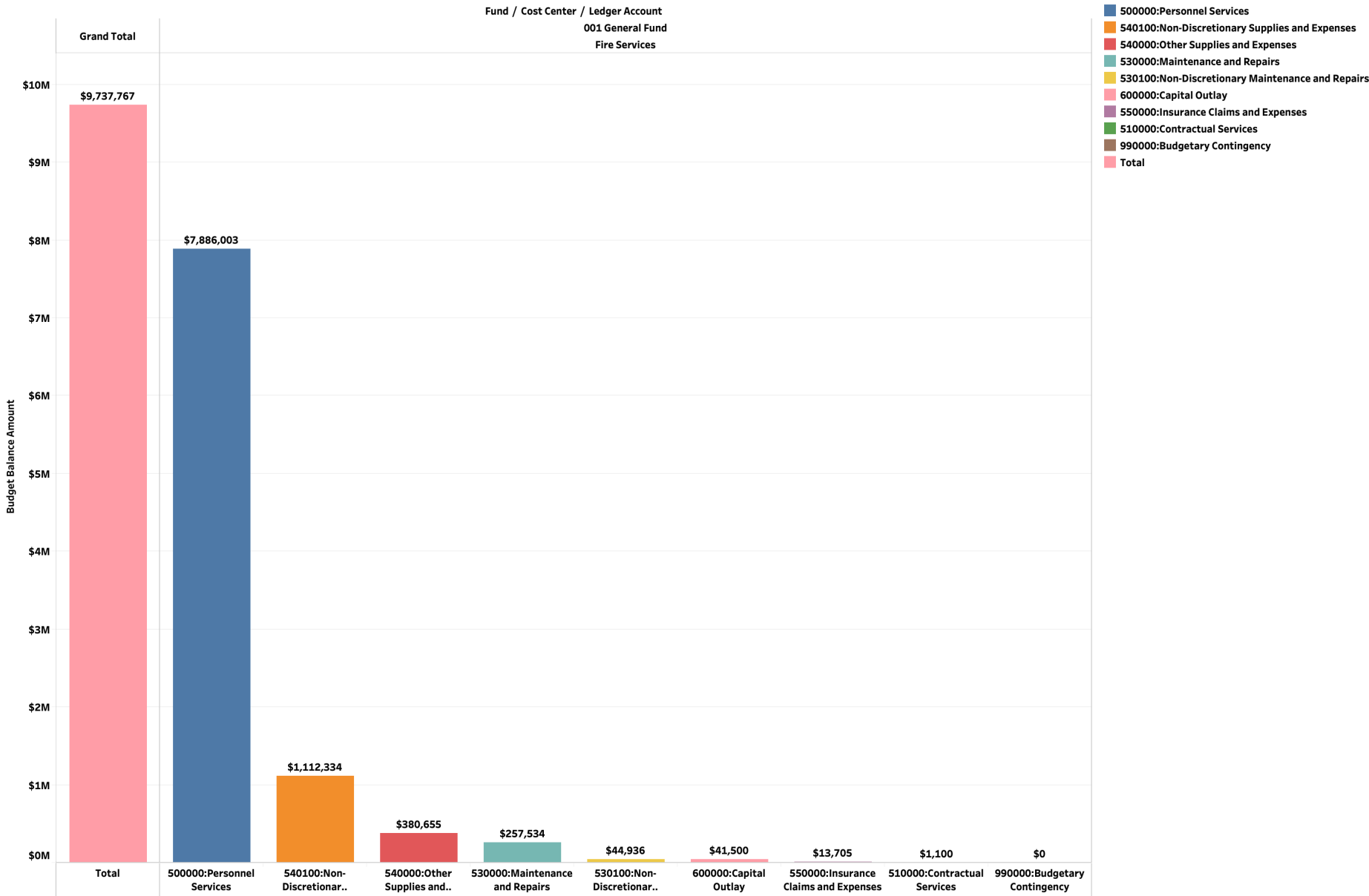


Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The view is filtered on Cost Center and Fund. The Cost Center filter keeps Community Development. The Fund filter keeps 001 General Fund.

Finance

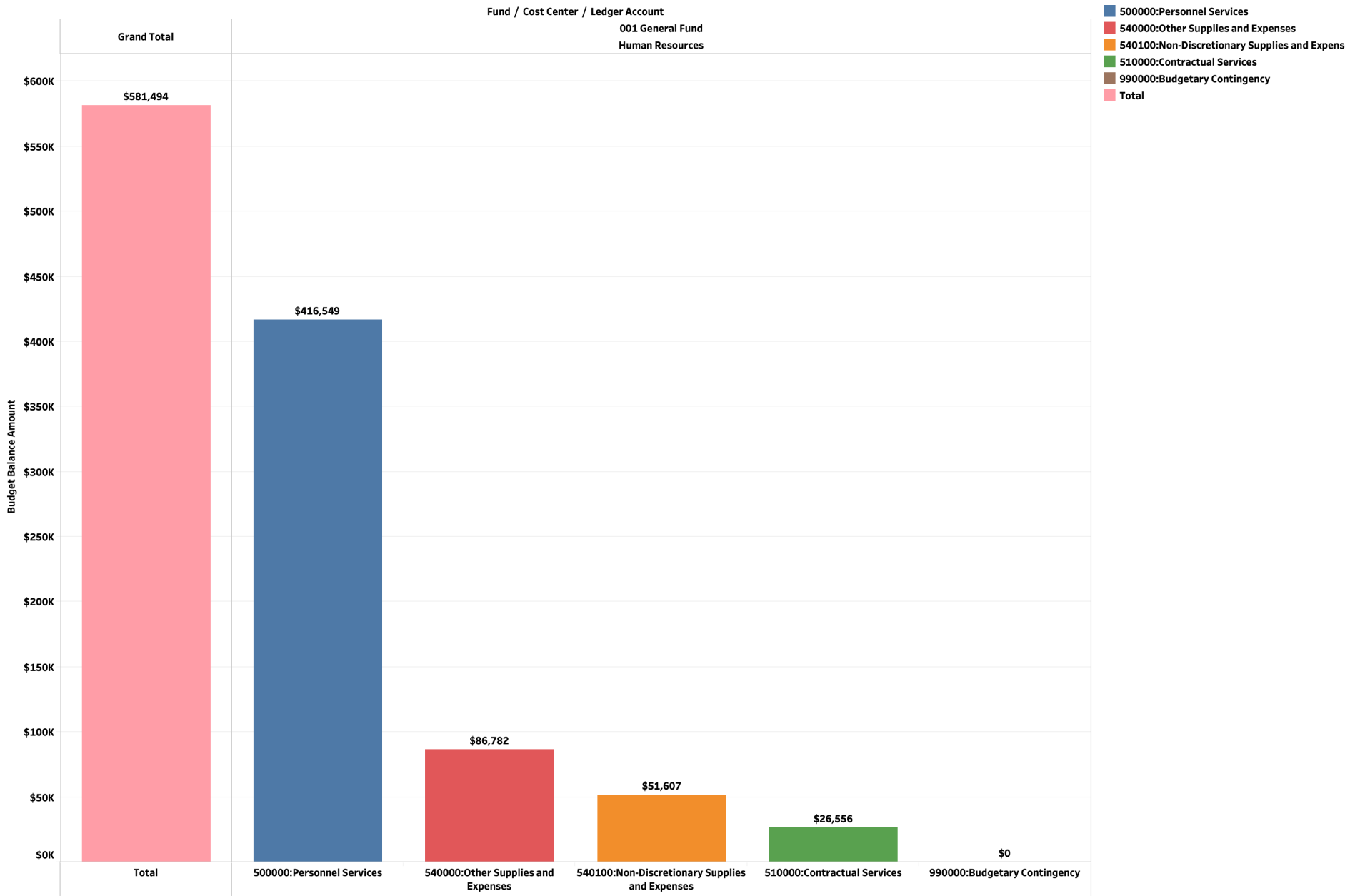


Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center and Fund. The Cost Center filter keeps Finance. The Fund filter keeps 001 General Fund.



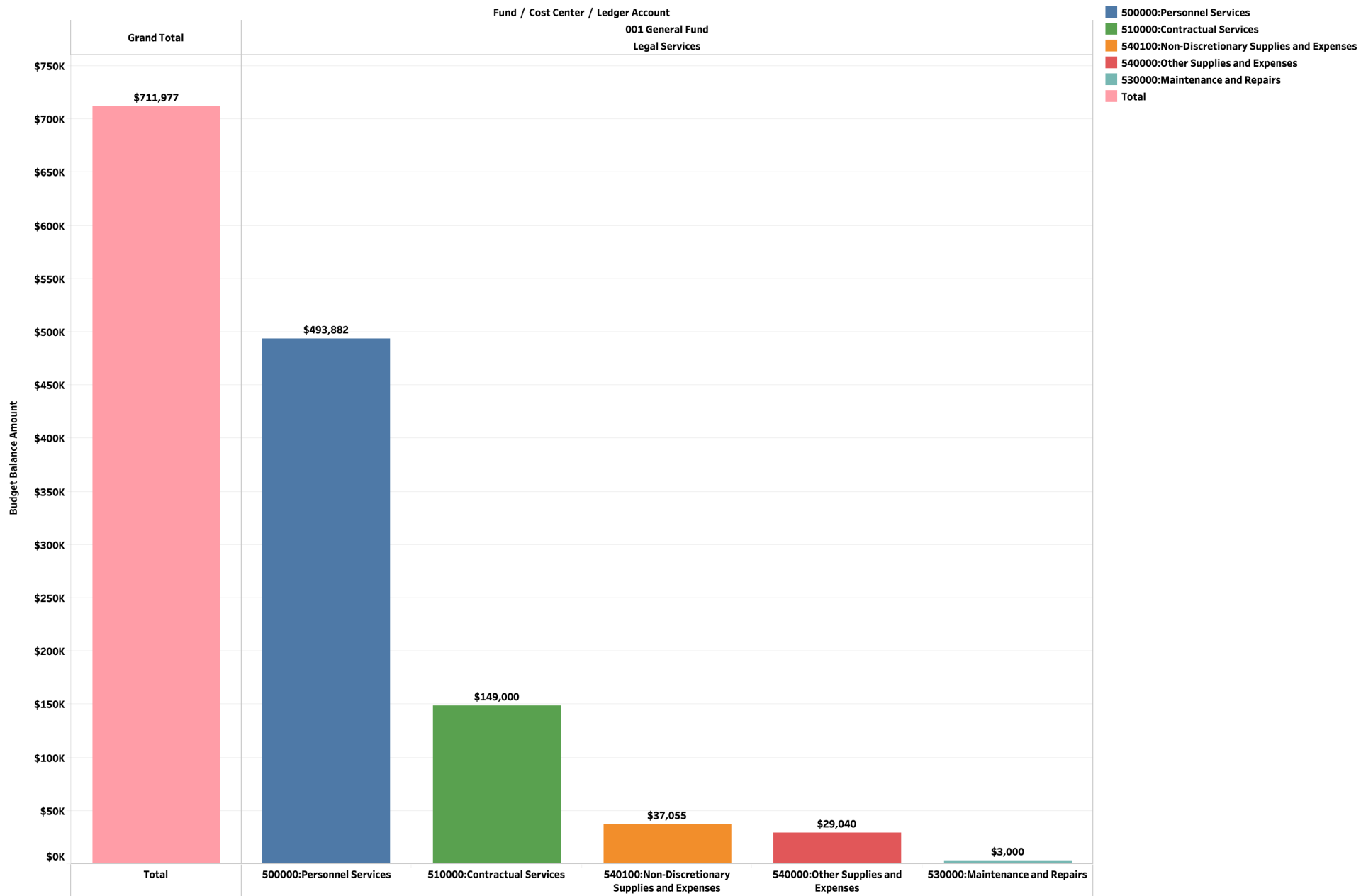
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center, Fund and Ledger Account. The Cost Center filter keeps Fire Services. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 9 of 20 members.

Human Resources



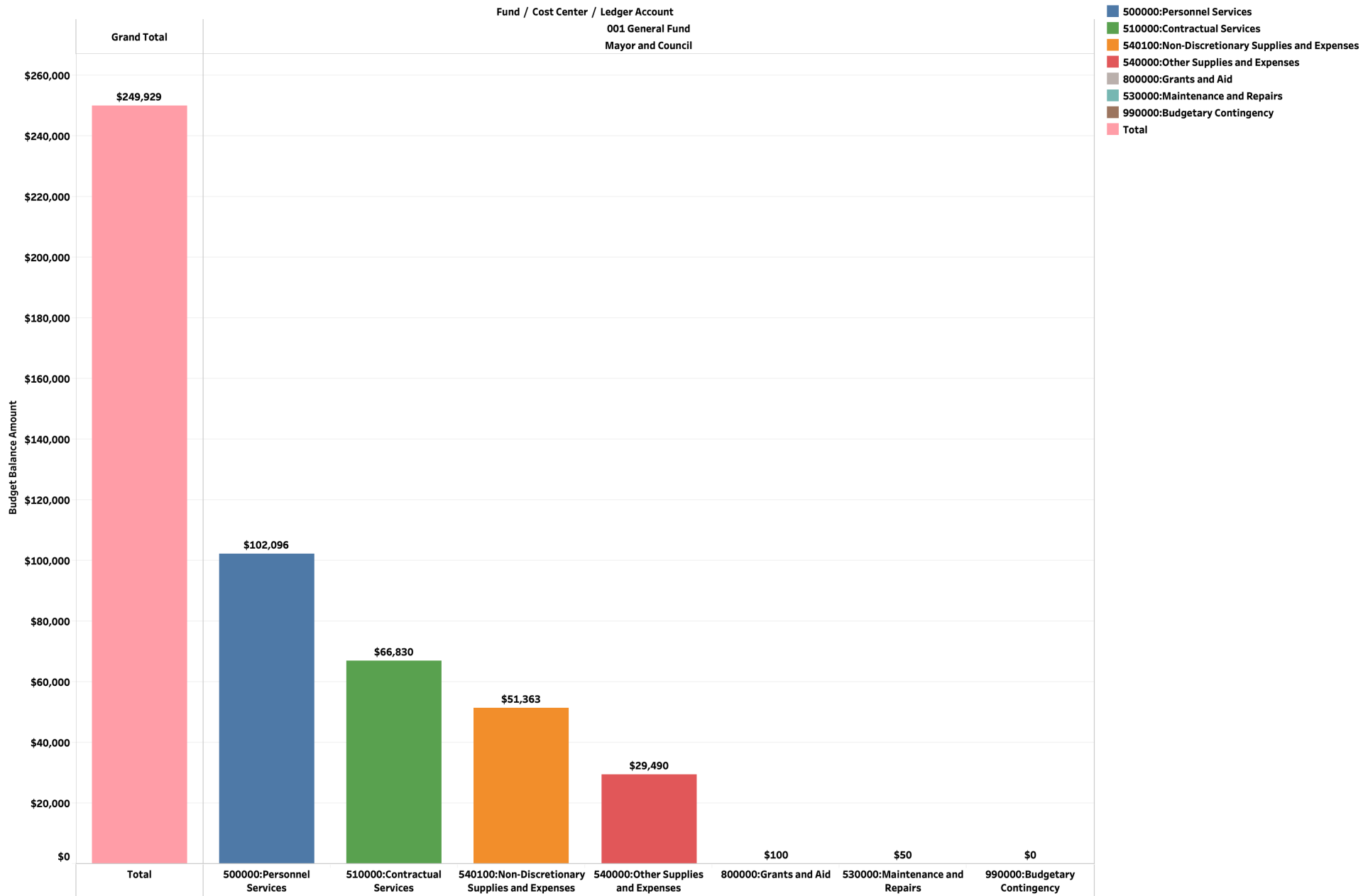
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center and Fund. The Cost Center filter keeps Human Resources. The Fund filter keeps 001 General Fund.

Legal Services



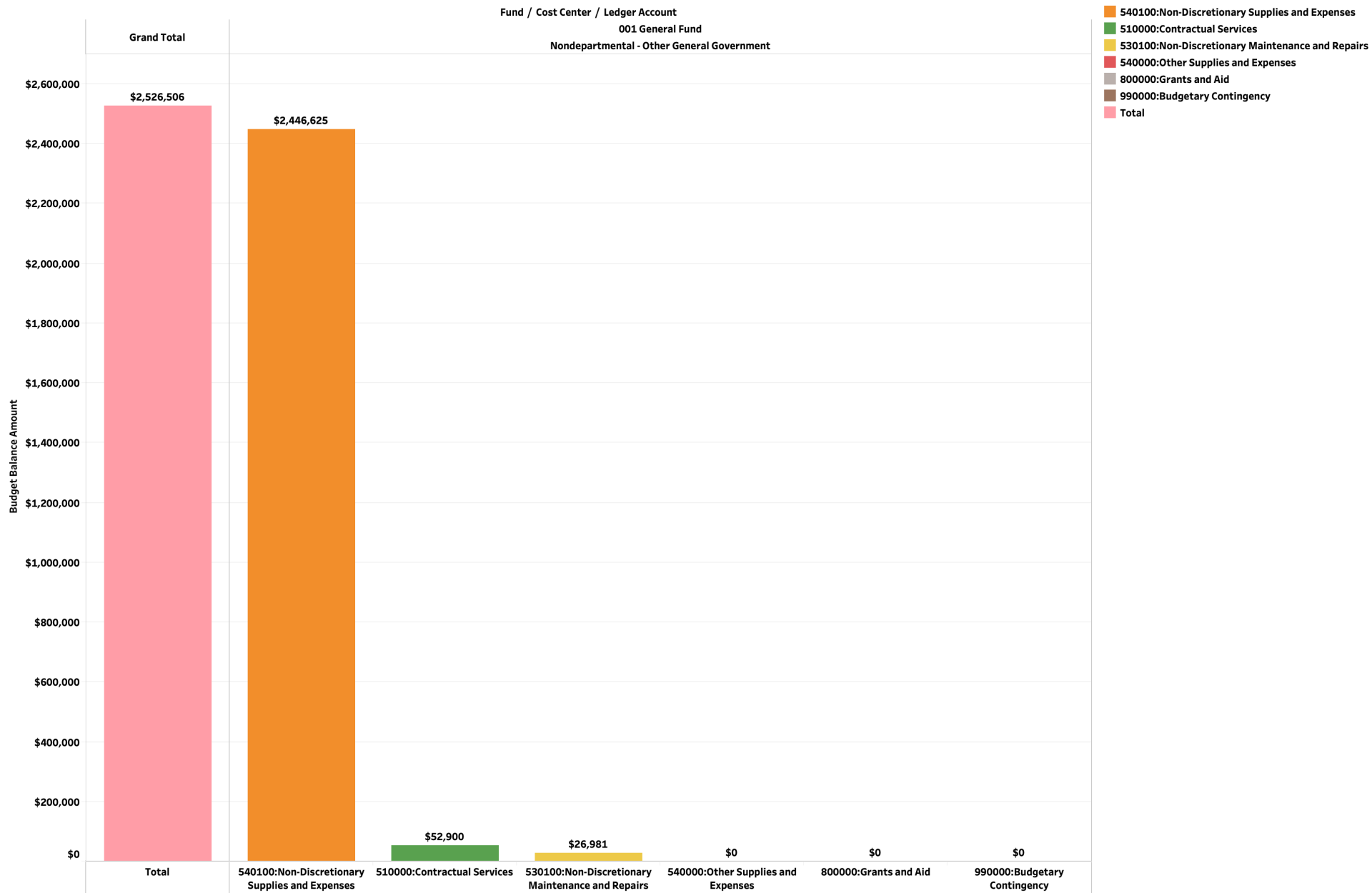
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center and Fund. The Cost Center filter keeps Legal Services. The Fund filter keeps 001 General Fund.

Mayor/Council



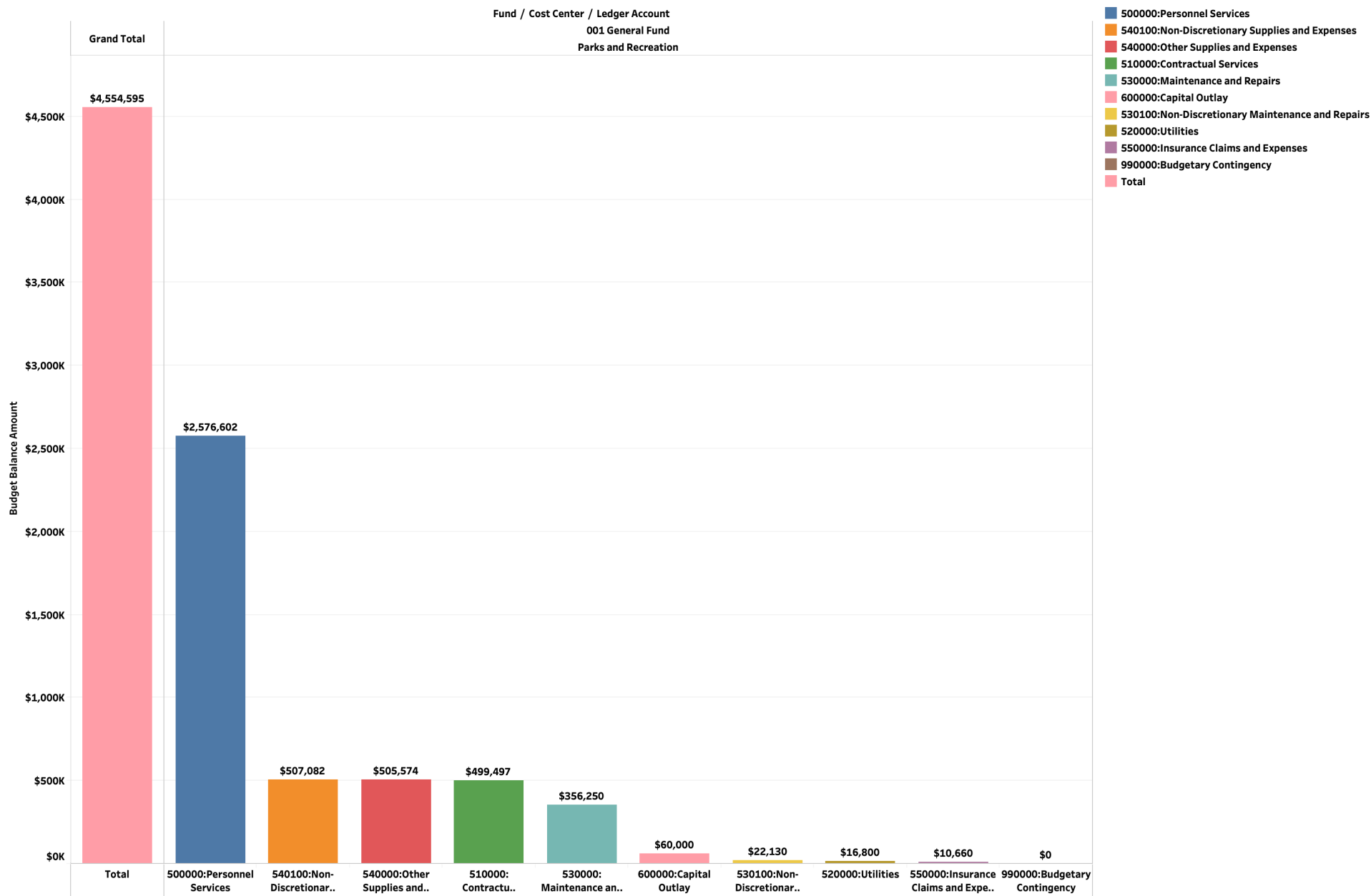
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center, Fund and sum of Budget Balance Amount. The Cost Center filter keeps Mayor and Council. The Fund filter keeps 001 General Fund. The sum of Budget Balance Amount filter ranges from \$0 to \$104,414 and keeps Null values.

Non-Departmental



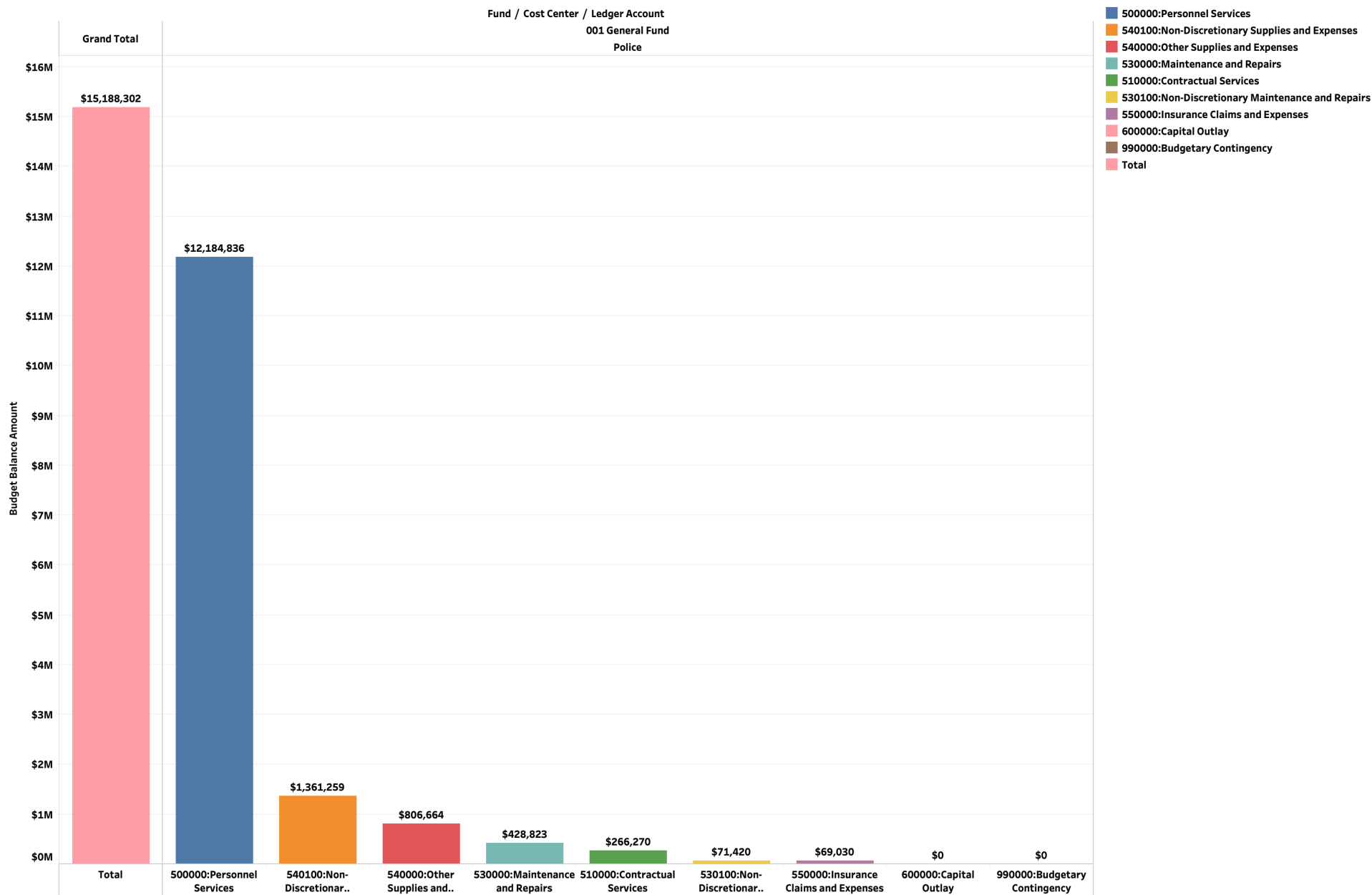
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center and Fund. The Cost Center filter keeps Nondepartmental - Other General Government. The Fund filter keeps 001 General Fund.

Parks and Recreation



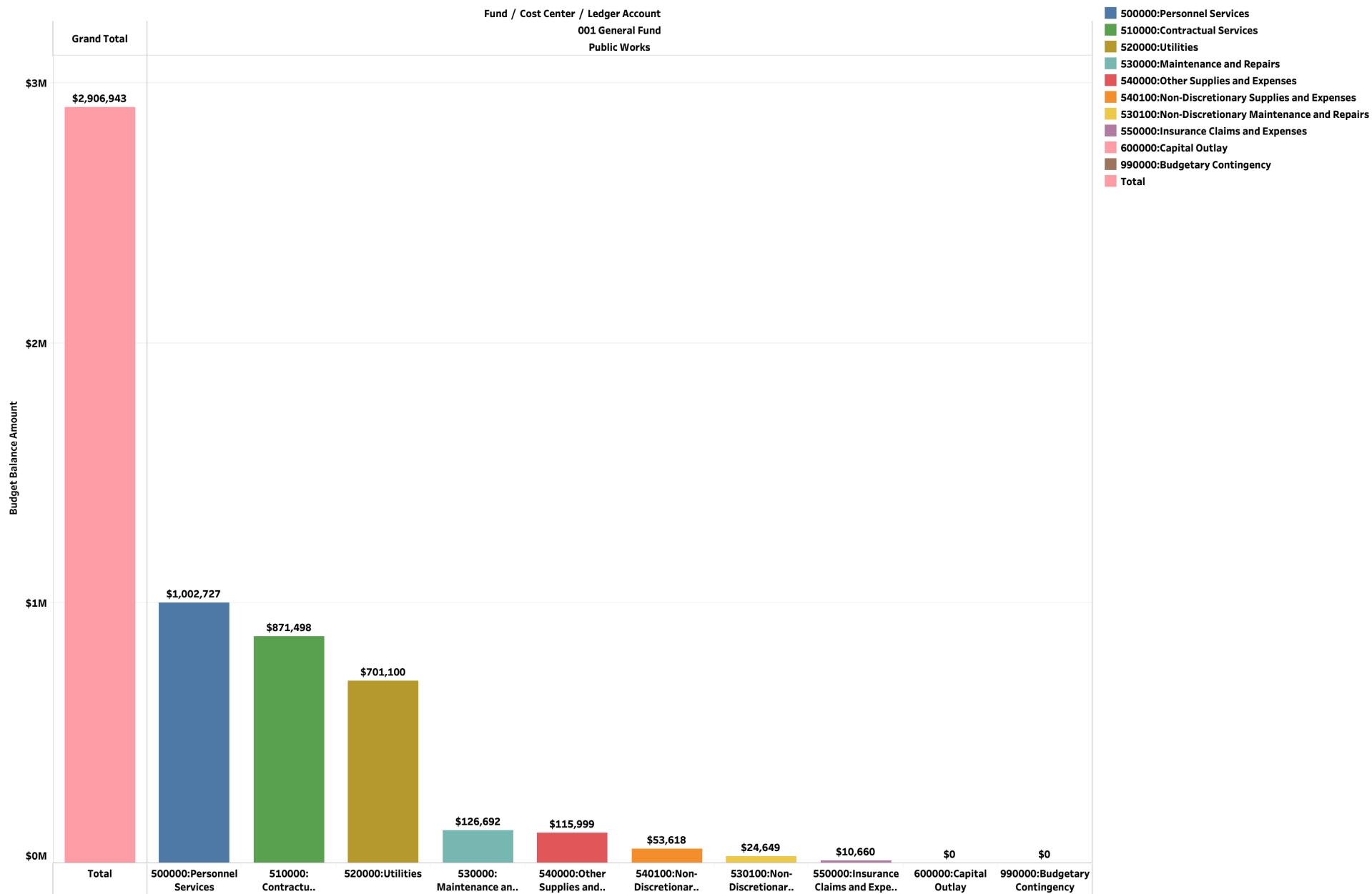
Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center, Fund and Ledger Account. The Cost Center filter keeps Parks and Recreation. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 10 of 20 members.

Police



Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center and Fund. The Cost Center filter keeps Police. The Fund filter keeps 001 General Fund.

Public Works

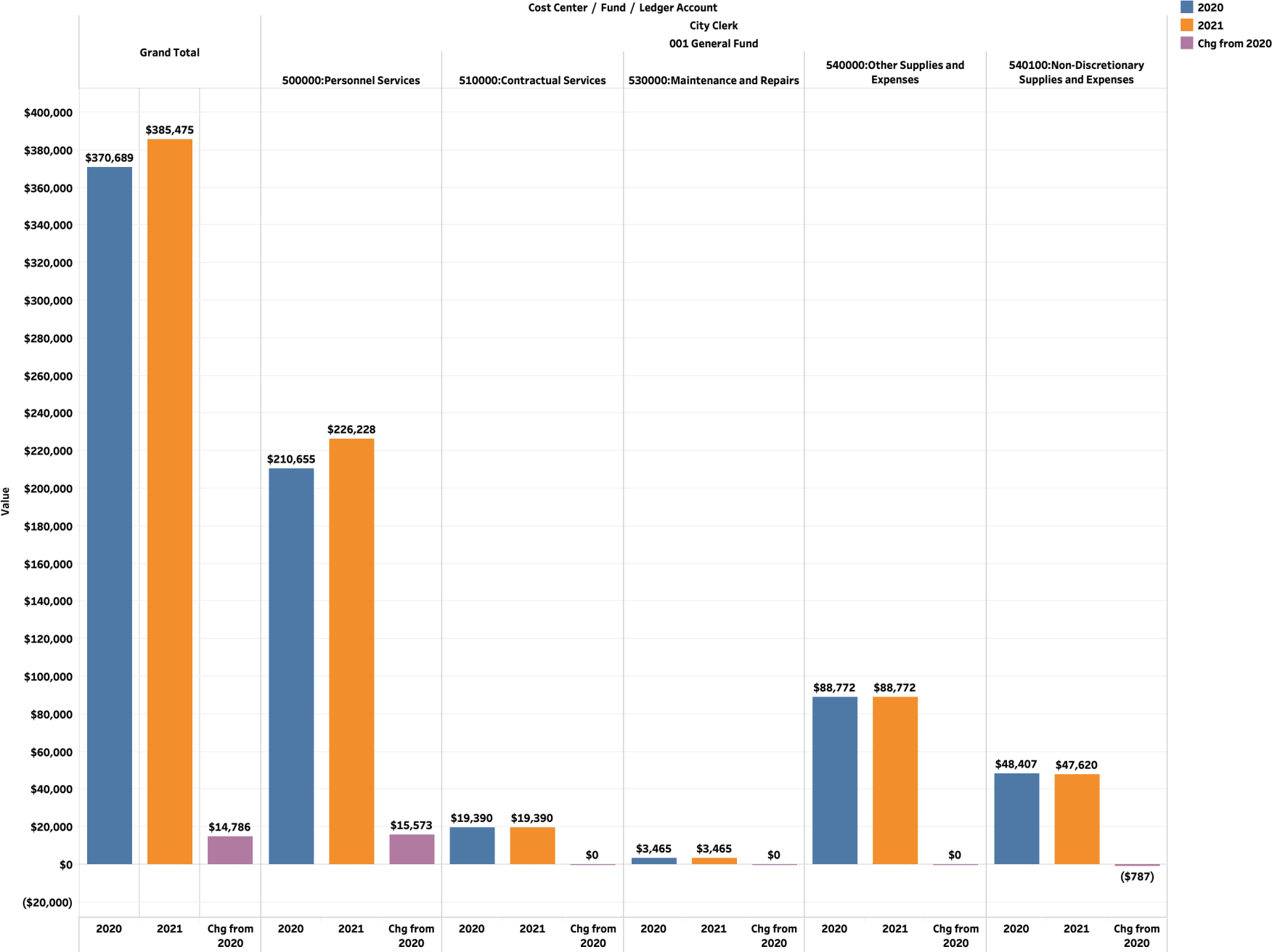


Sum of Budget Balance Amount for each Ledger Account broken down by Fund and Cost Center. Color shows details about Ledger Account. The marks are labeled by sum of Budget Balance Amount. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Cost Center, Fund and Ledger Account. The Cost Center filter keeps Public Works. The Fund filter keeps 001 General Fund. The Ledger Account filter keeps 10 of 20 members.



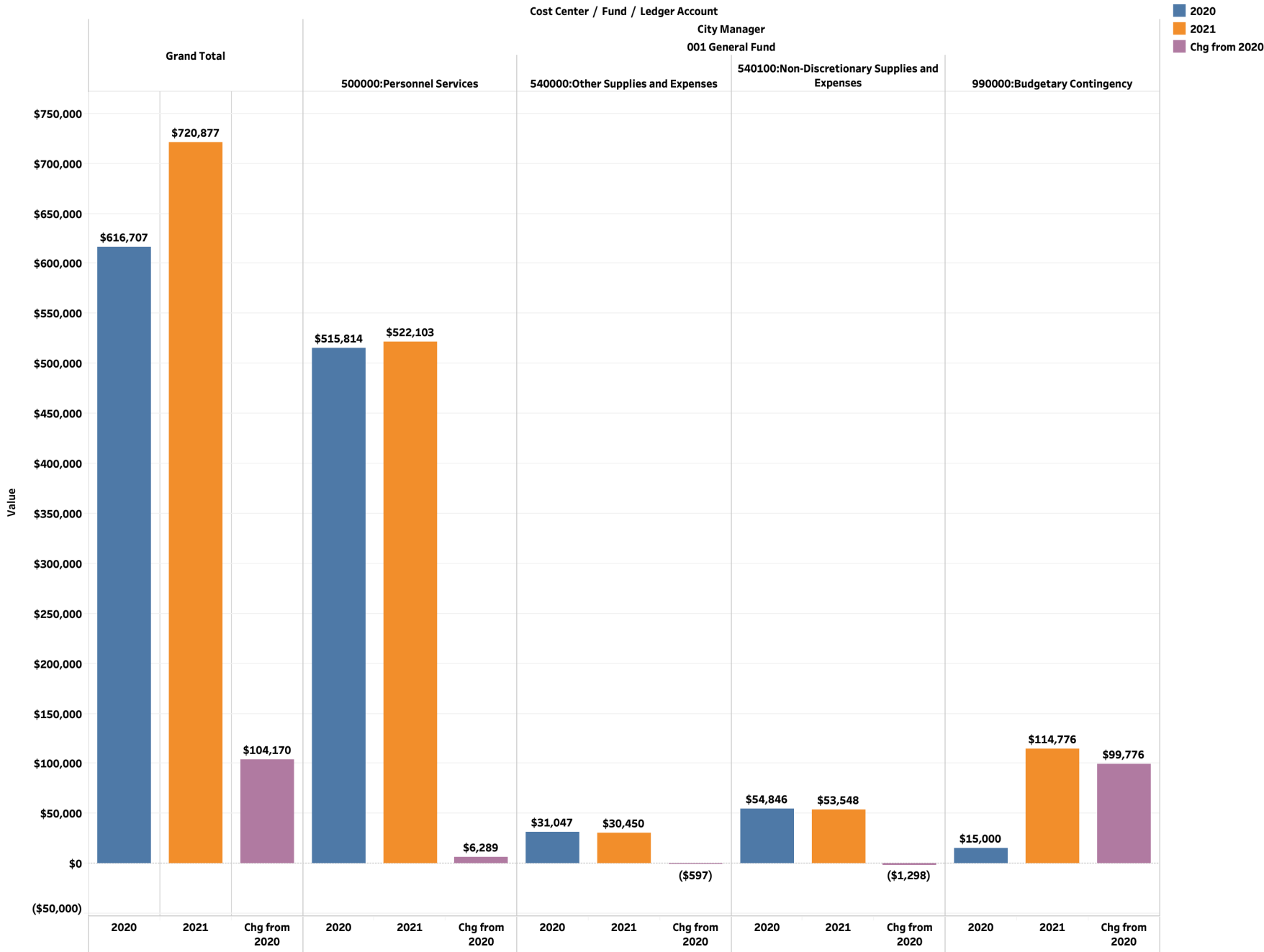
General Fund Expenses by Cost Center Comparison to FY20 with Change

City Clerk With Change from FY20



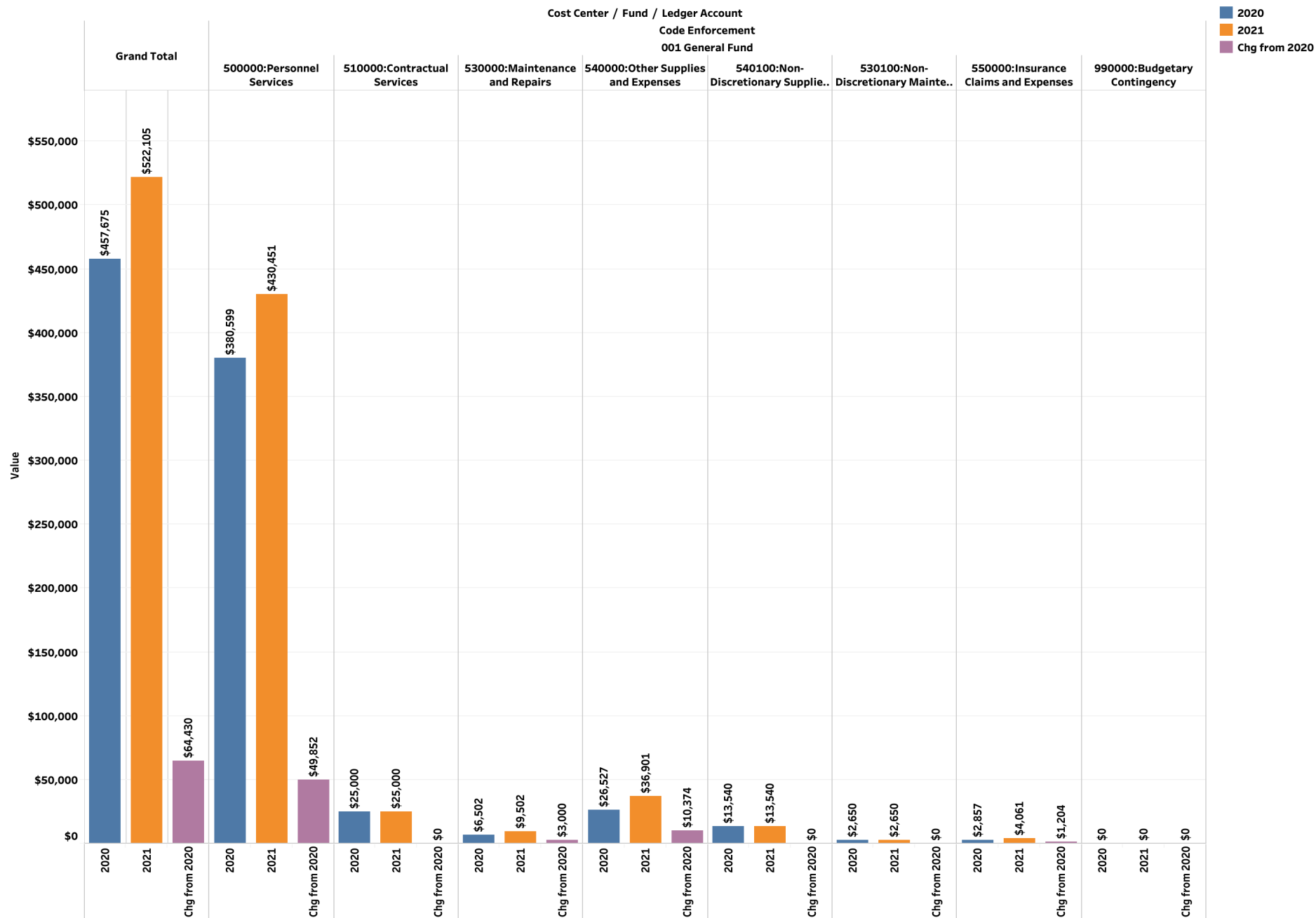
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The data is filtered on Spend Category, which keeps 25 members. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps City Clerk. The Ledger Account filter keeps 500000:Personnel Services, 510000:Contractual Services, 530000:Maintenance and Repairs, 540000:Other Supplies and Expenses and 540100:Non-Discretionary Supplies and Expenses.

City Manager With Change from FY20



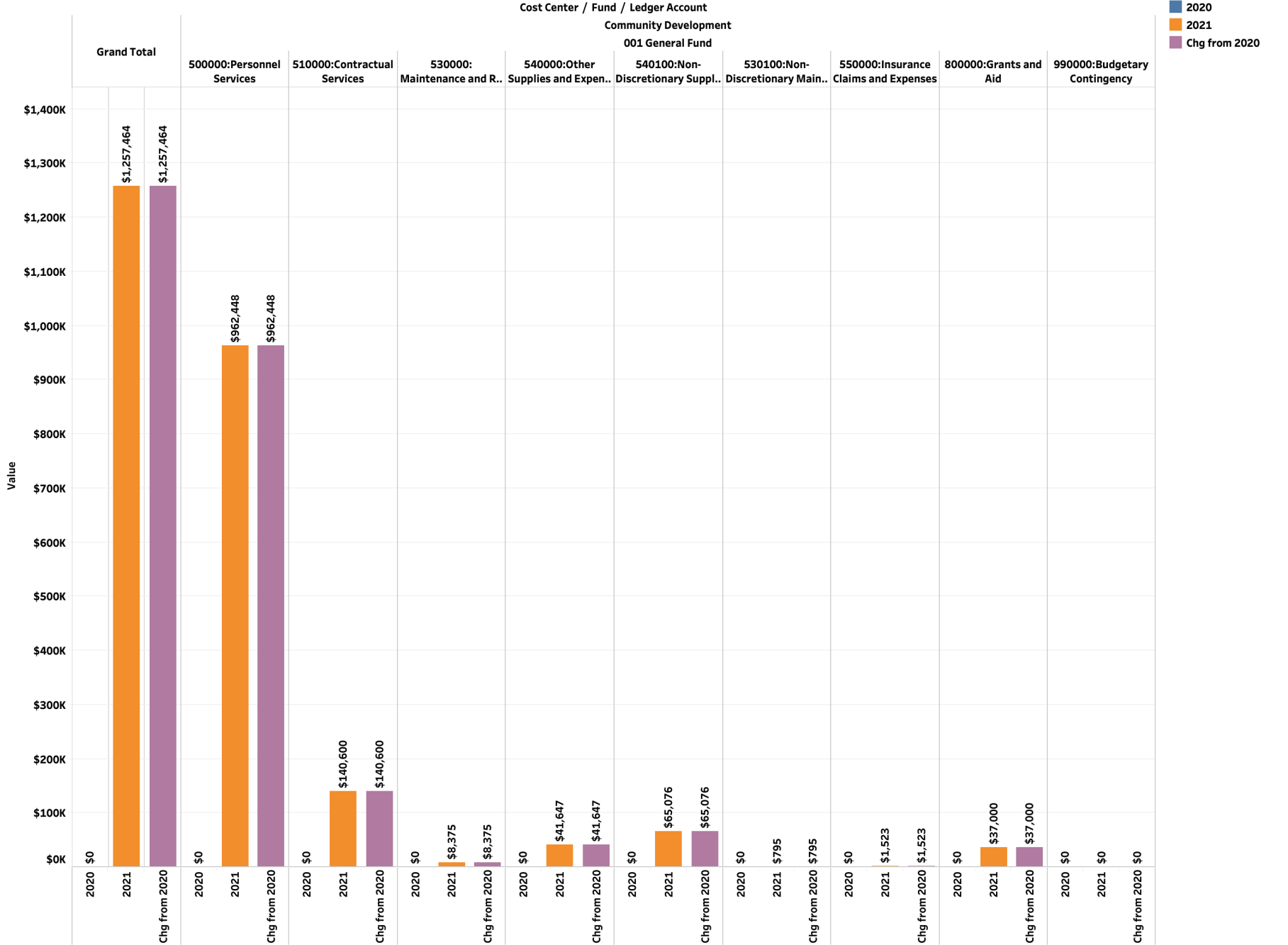
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps City Manager. The Ledger Account filter keeps 6 of 20 members.

Code Enforcement With Change from FY20



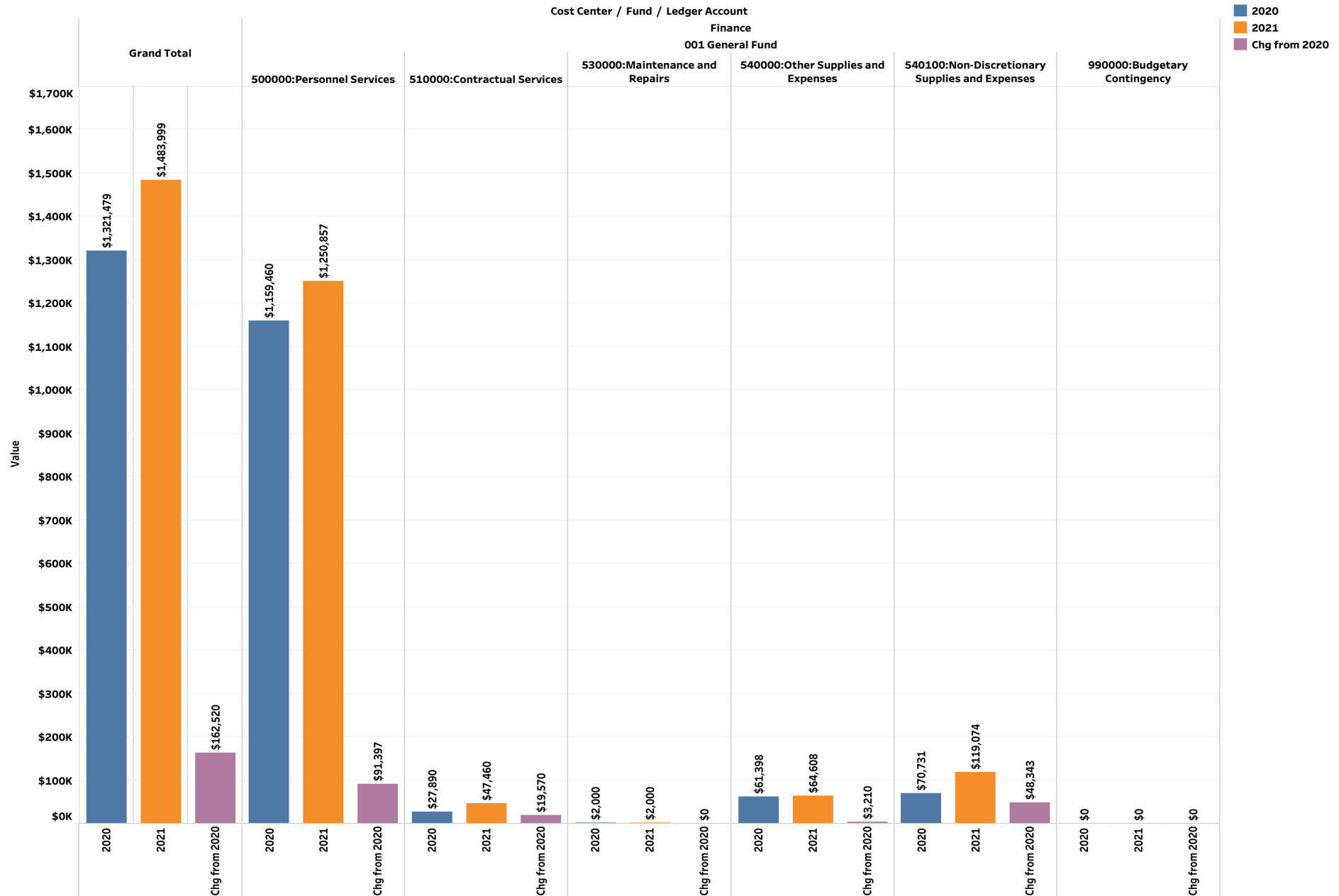
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund and Cost Center. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Code Enforcement.

Community Development With Change from FY20



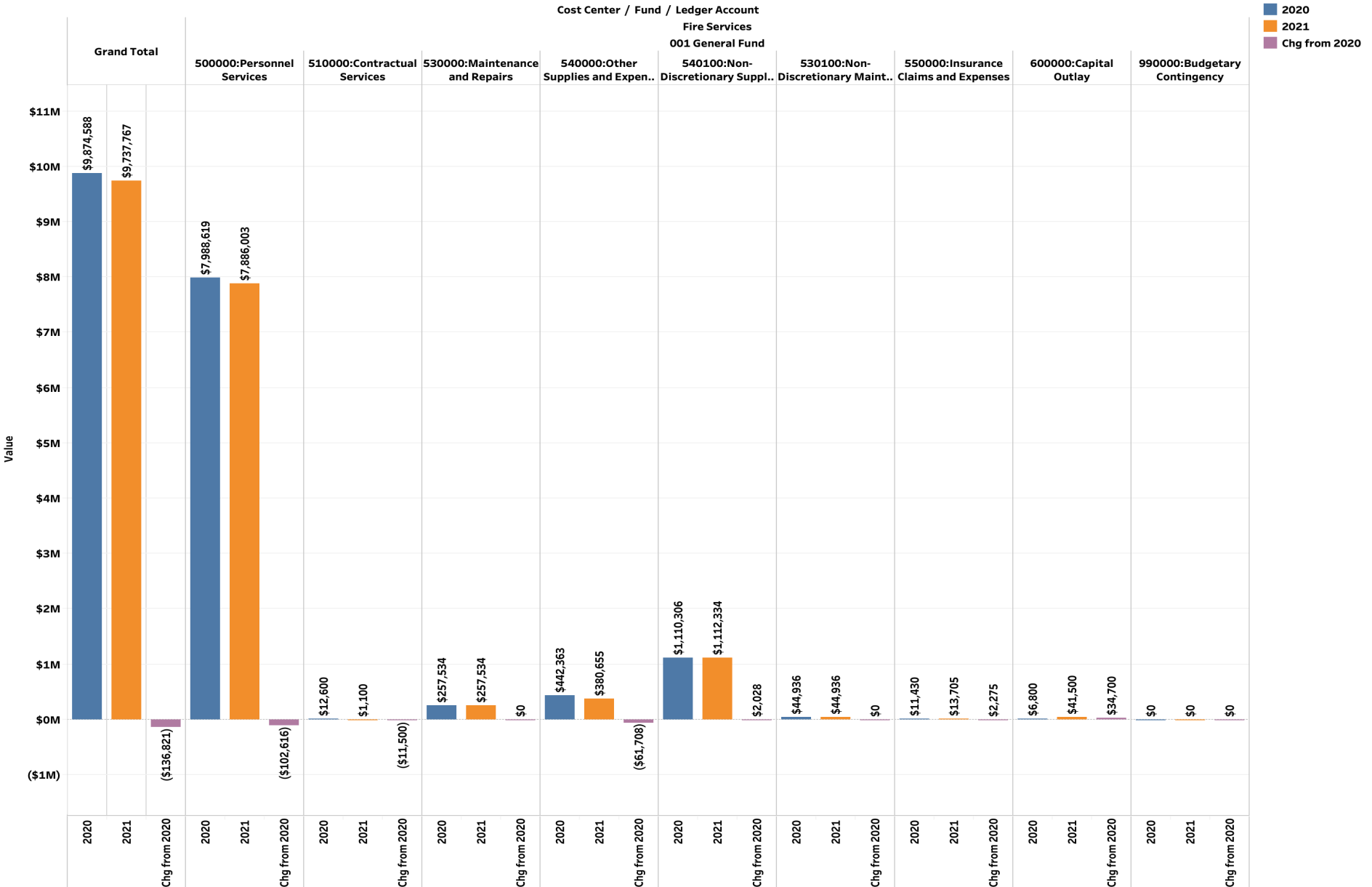
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund and Cost Center. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Community Development.

Finance With Change from FY20



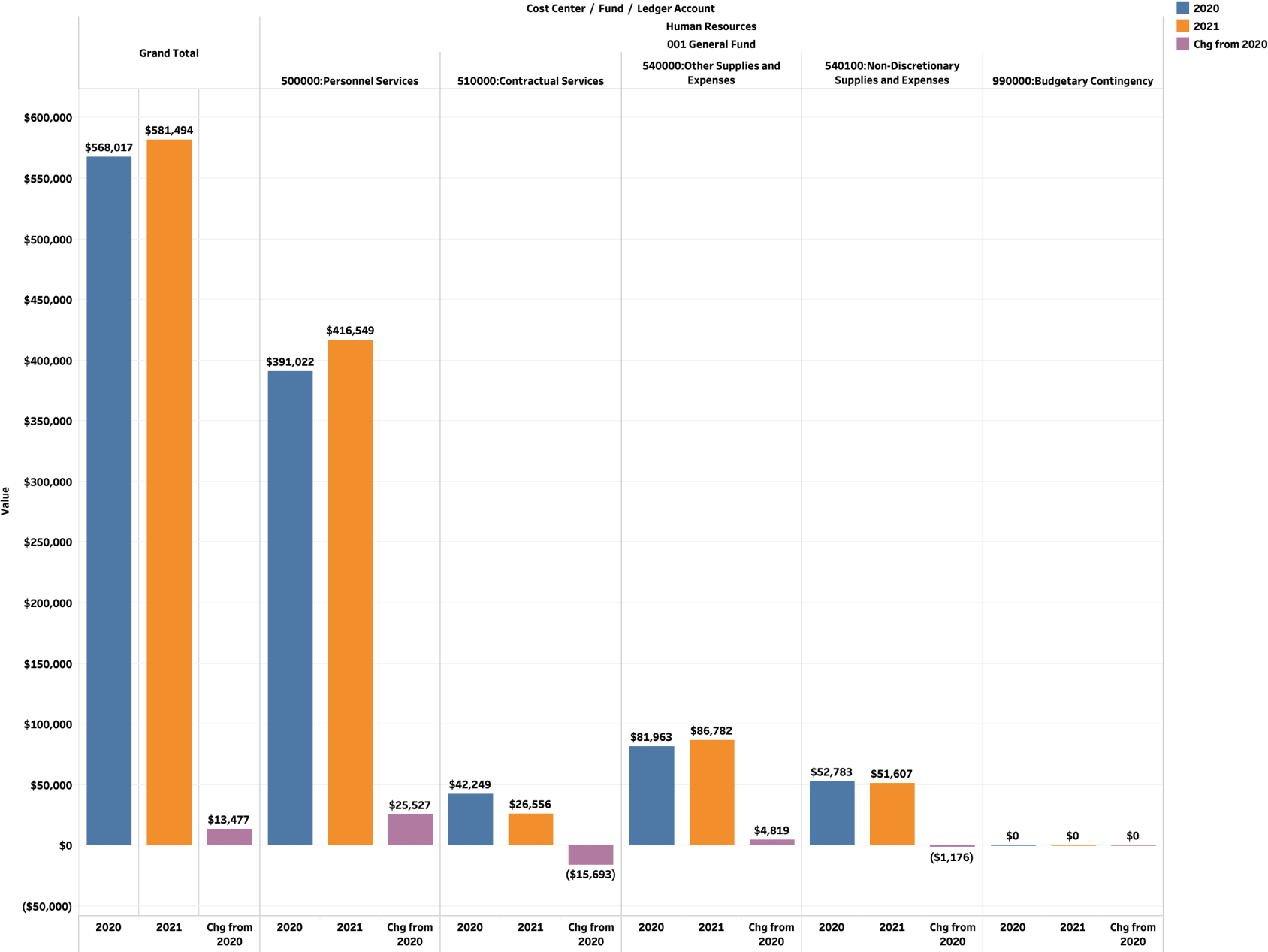
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund and Cost Center. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Finance.

Fire Services/EMS With Change from FY20



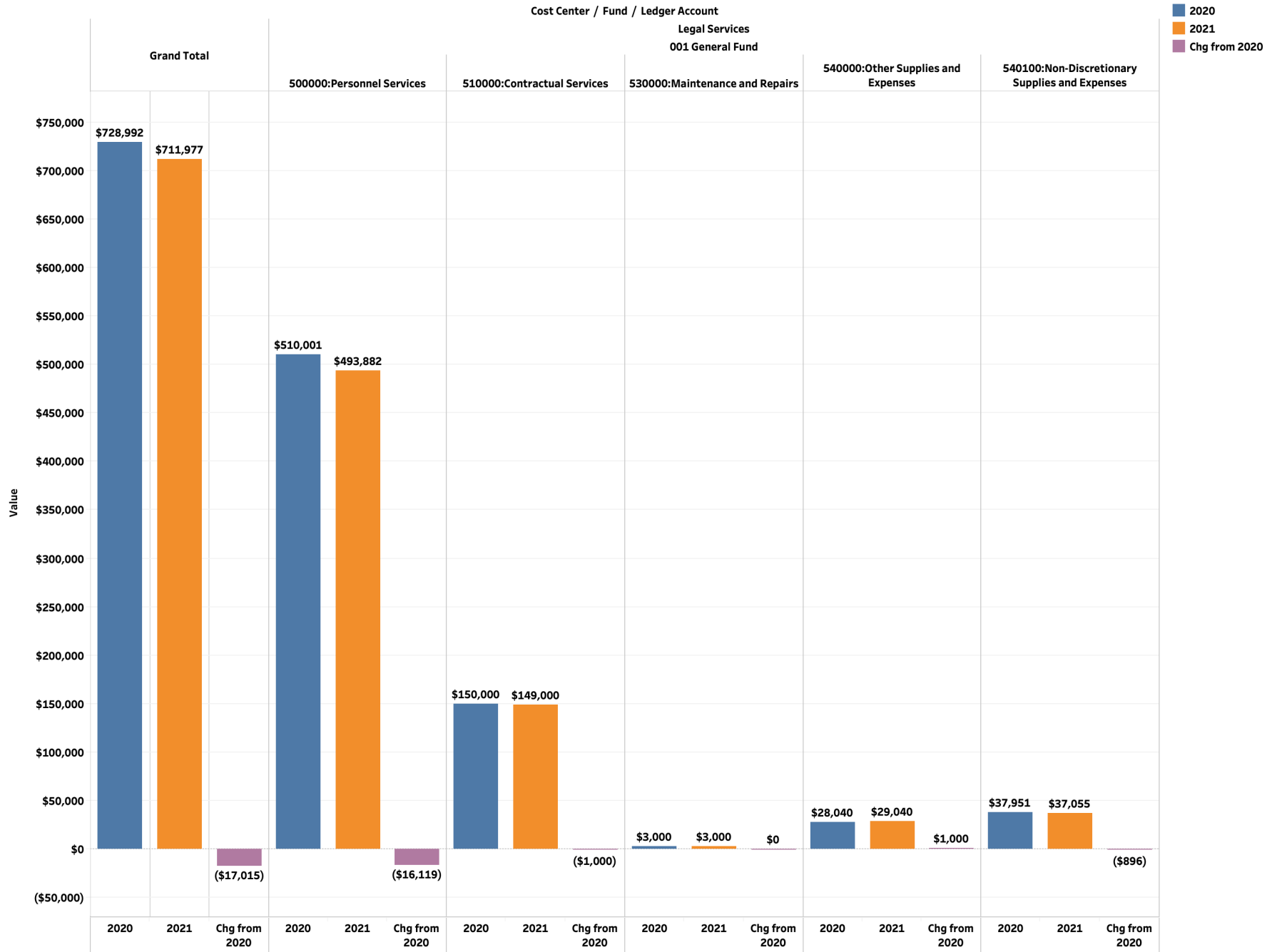
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Fire Services. The Ledger Account filter keeps 9 of 20 members.

Human Resources With Change from FY20



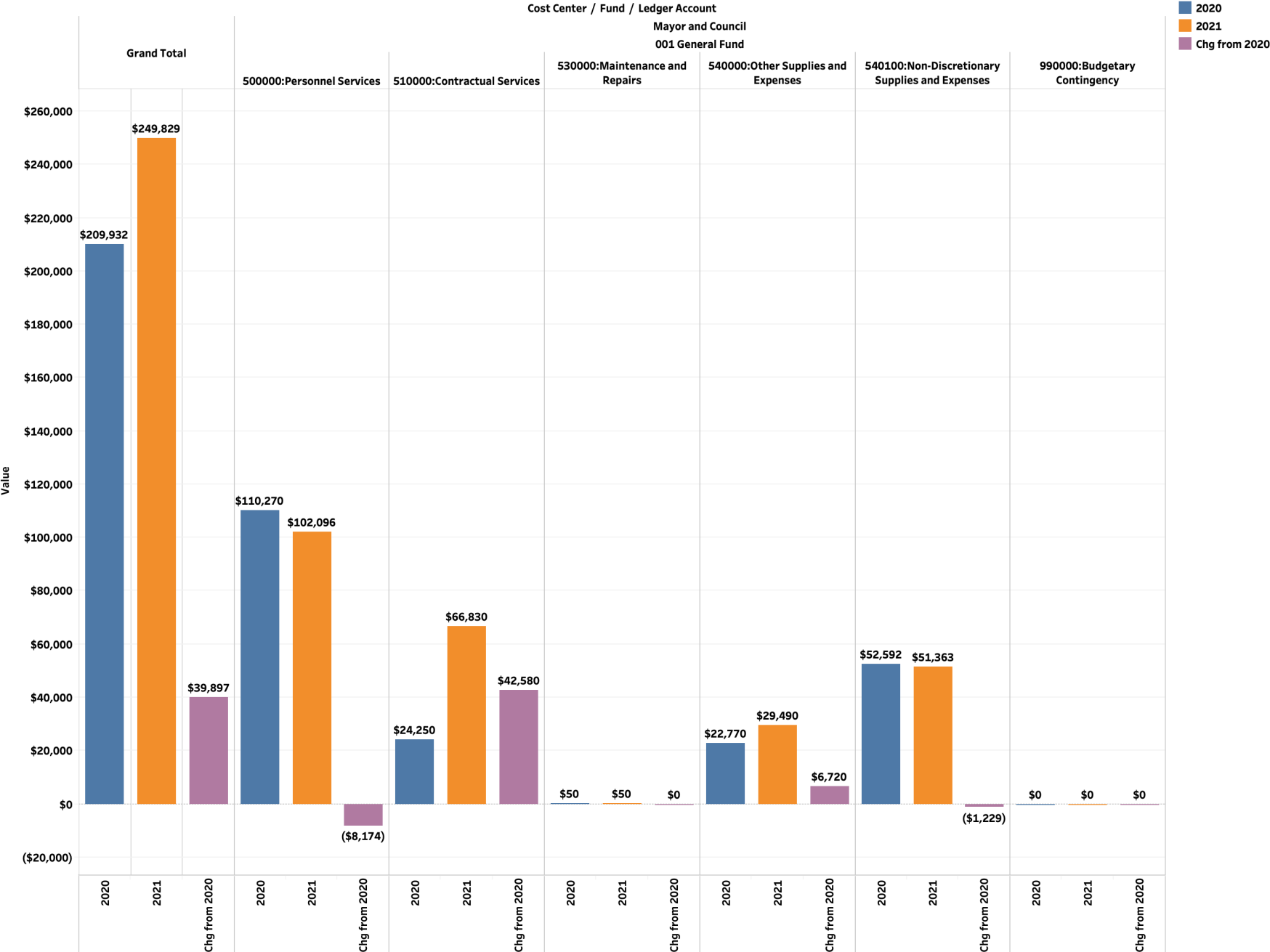
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Human Resources. The Ledger Account filter keeps 9 of 20 members.

Legal Services With Change from FY20



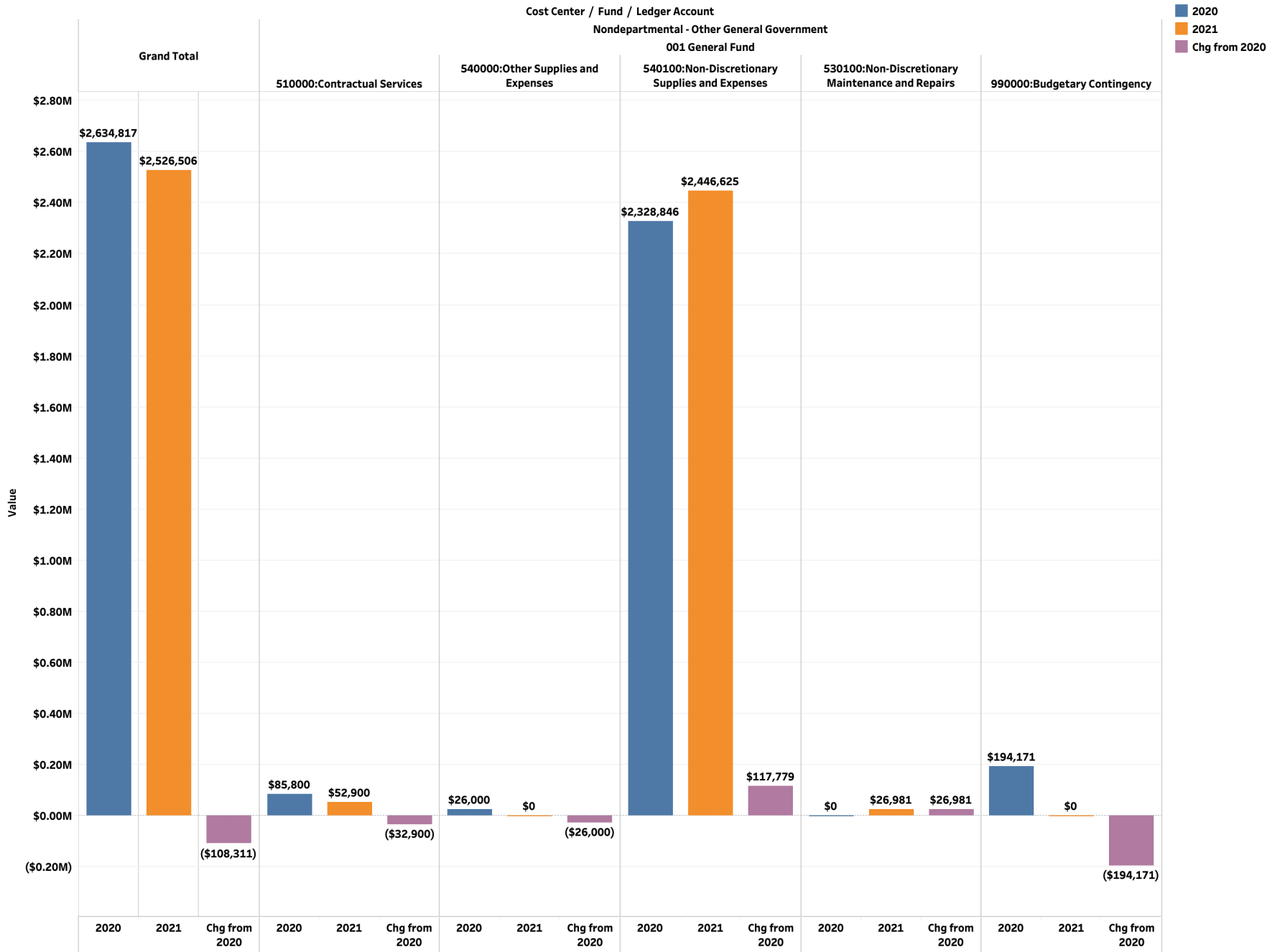
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Legal Services. The Ledger Account filter keeps 9 of 20 members.

Mayor and Council With Change from FY20



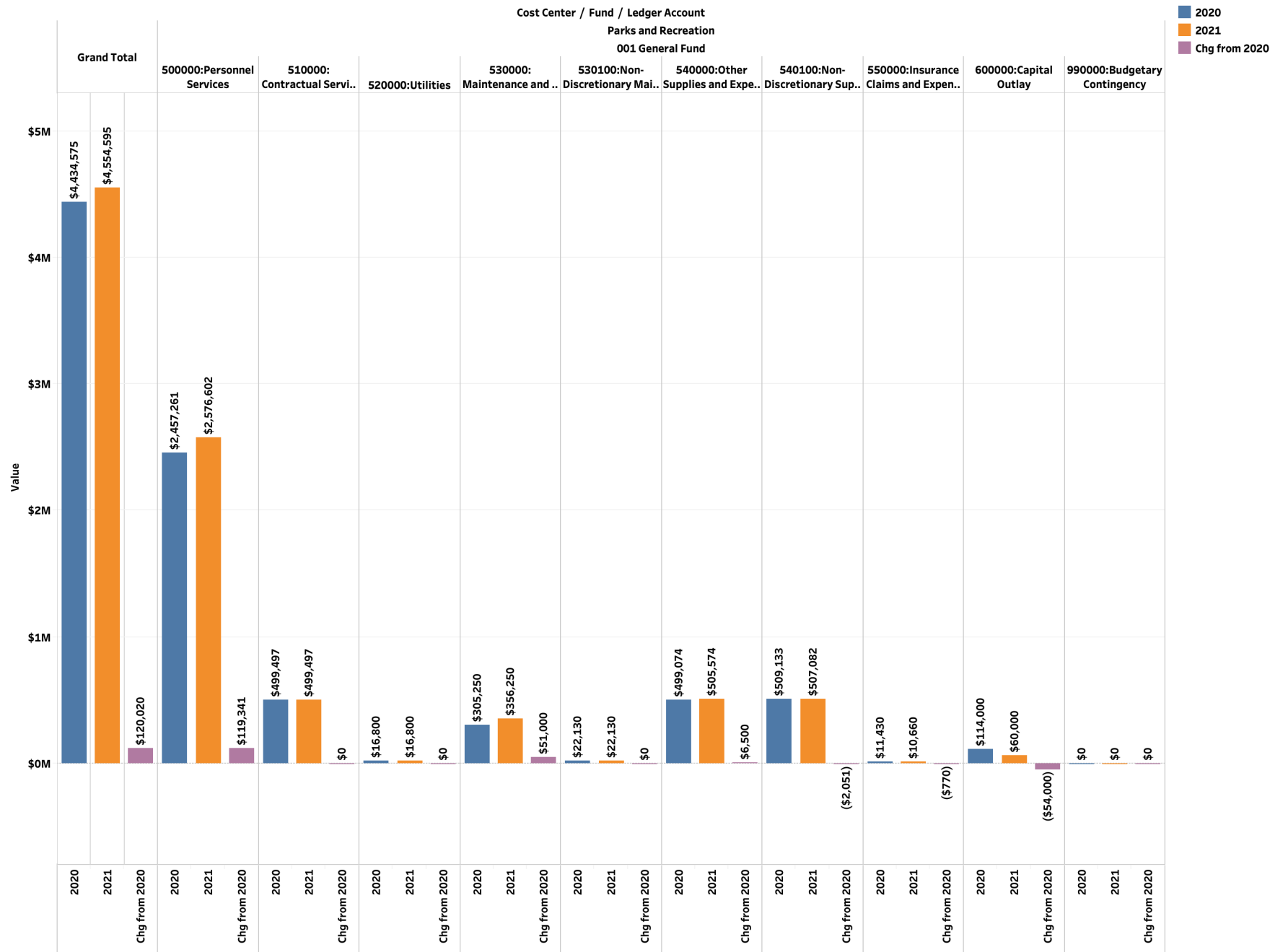
2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Mayor and Council. The Ledger Account filter keeps 9 of 20 members.

Non-Departmental With Change from FY20



2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Nondepartmental - Other General Government. The Ledger Account filter keeps 9 of 20 members.

Parks and Recreation With Change from FY20



2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Parks and Recreation. The Ledger Account filter keeps 10 of 20 members.

Police With Change from FY20

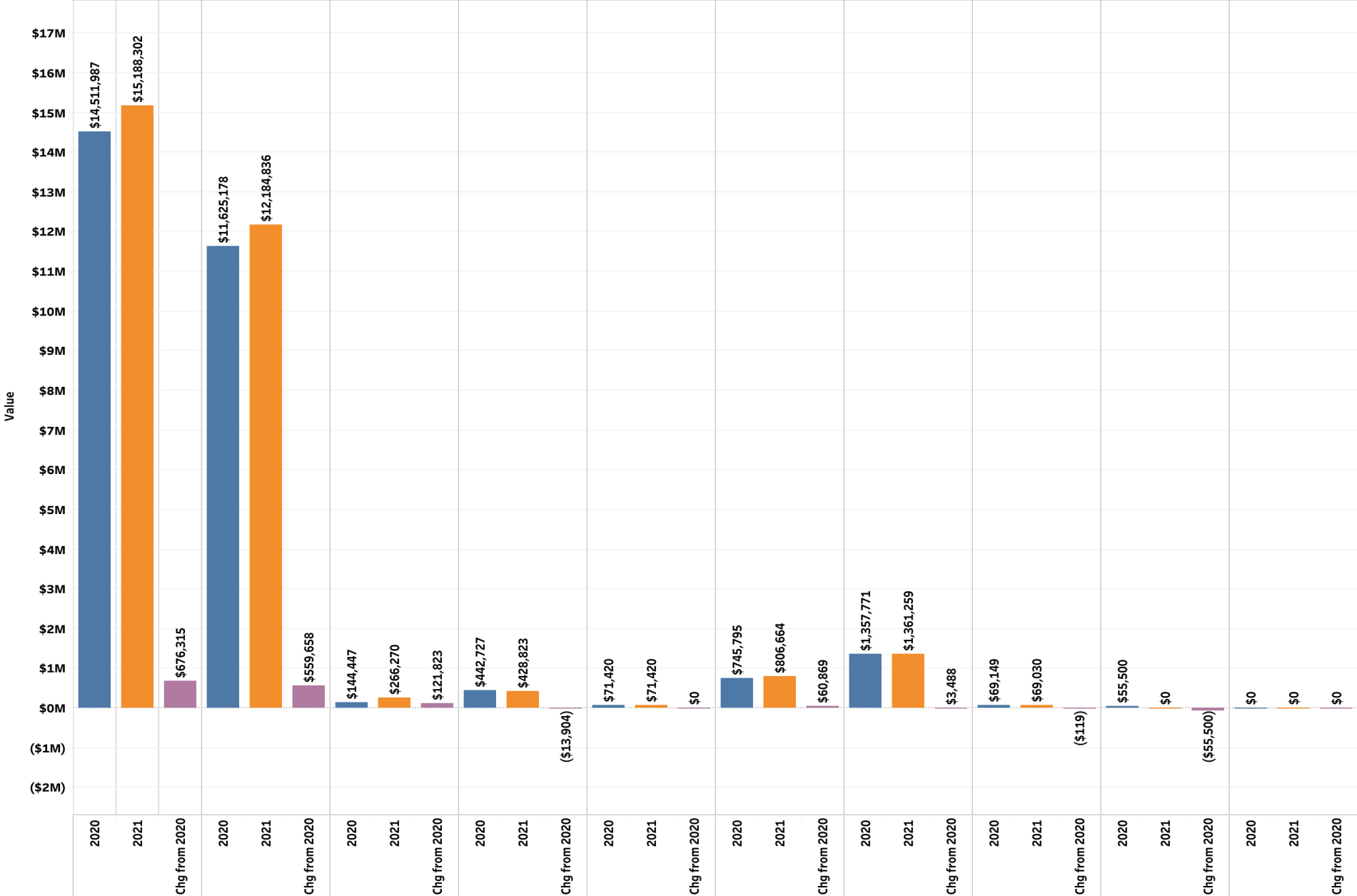
Cost Center / Fund / Ledger Account

Police

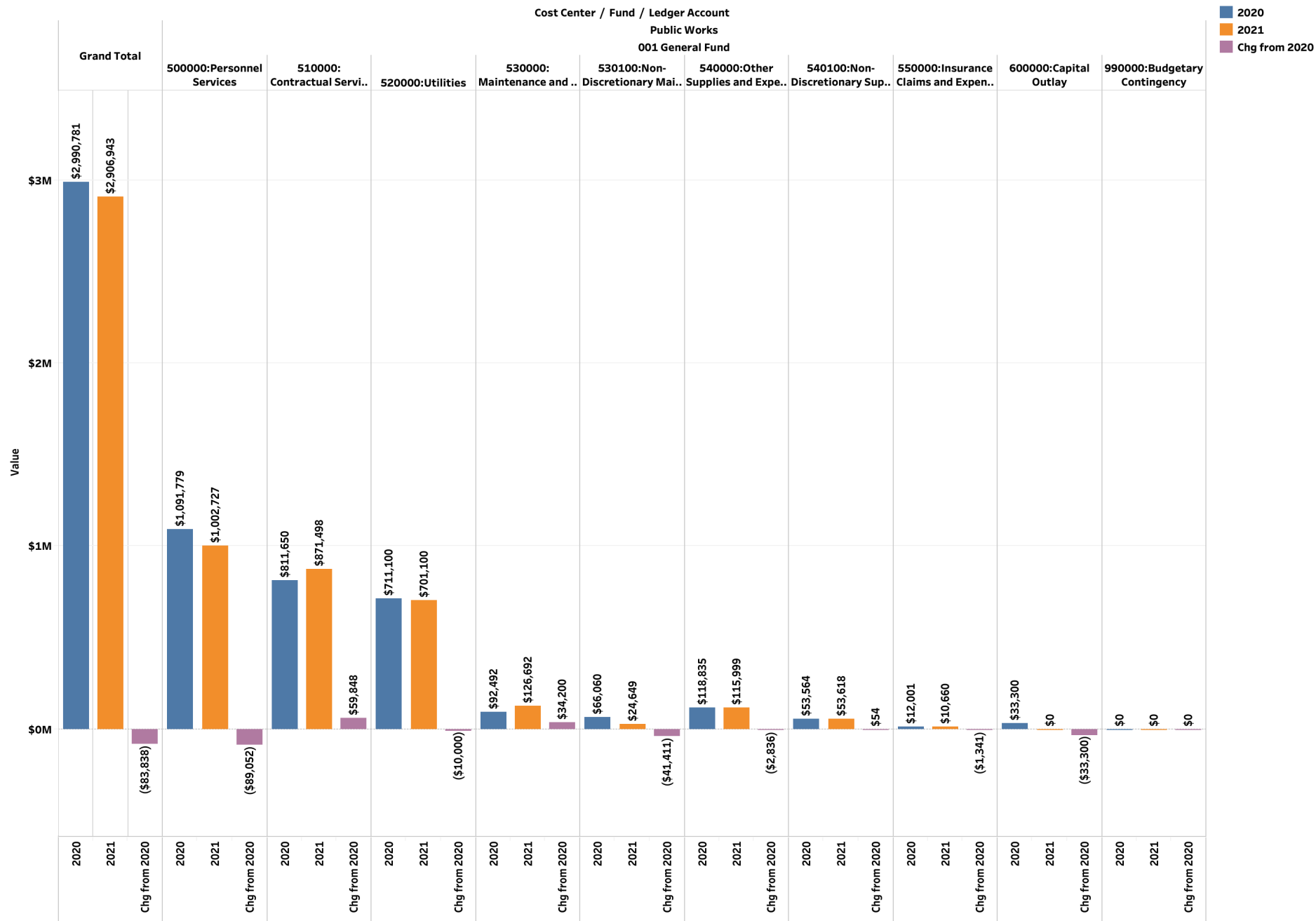
001 General Fund

500000:Personnel Services 510000:Contractual Services 530000:Maintenance and Repairs 530100:Non-Discretionary Maint.. 540000:Other Supplies and Expen.. 540100:Non-Discretionary Suppl.. 550000:Insurance Claims and Expenses 600000:Capital Outlay 990000:Budgetary Contingency

Grand Total



Public Works With Change from FY20



2020, 2021 and Chg from 2020 for each Ledger Account broken down by Cost Center and Fund. Color shows details about 2020, 2021 and Chg from 2020. The view is filtered on Fund, Cost Center and Ledger Account. The Fund filter keeps 001 General Fund. The Cost Center filter keeps Public Works. The Ledger Account filter keeps 10 of 20 members.



All Funds Summary

All Funds Revenue by Ledger Summary

	Cost Center								
Fund	Building Maintenance	Customer Service	Fire Services	General Revenues	Nondepartmental - Debt	Parks and Recreation	Solid Waste	Water and Sewer	Grand Total
Grand Total	-56,021	-1,361,738	-12,000	-112,645,119	-6,181,668	-542,173	-1,200,448	0	-121,999,167
001 General Fund			-12,000	-42,653,542		-514,873			-43,180,415
102 Eastport CRA				-248,113					-248,113
103 Town Center CRA				-472,758					-472,758
106 Recreation Facilities				-231,263					-231,263
109 Community Development Building				-2,170,886					-2,170,886
110 Community Development Block G..				-383,908					-383,908
199 Grant Fund				-79,119					-79,119
214 2006 GO Bond Debt Service				-903,869					-903,869
217 Eastport Tax Inc Note				-238,043					-238,043
218 2007 Twn Ctr Bond Debt Srv				-401,038					-401,038
220 2014 Capital Impv Bond				-1,153,575					-1,153,575
301 Capital Projects Fund				-969,494					-969,494
311 Fire Impact				-112,071					-112,071
312 Transportation Impact				-448,054					-448,054
317 General Capital Repl Fund				-1,899,500					-1,899,500
401 Water & Sewer System		-1,361,738		-28,448,262					-29,810,000
403 Water & Sewer R&R Fund				-3,617,960					-3,617,960
405 Impact Fee				-1,512,000					-1,512,000
410 Solid Waste				-7,441,000			-1,200,448		-8,641,448
412 Stormwater Utility				-4,530,700					-4,530,700
414 Series 2005 Stormwater Utility R..				-811,423					-811,423
416 Wetland Mitigation Credit				-94,146				0	-94,146
417 Series 2012 Water and Sewer Ref..					-4,175,548				-4,175,548
418 ST Rev Loan Debt Ser					-2,006,120				-2,006,120
420 Forestry Managment				-245,196					-245,196
450 Golf Course				-1,528,139					-1,528,139
501 Data Processing				-2,621,997					-2,621,997
503 Vehicle Maintenance				-1,222,395					-1,222,395
504 Risk Management				-1,903,043					-1,903,043
505 Lease & Replacement				-2,838,416					-2,838,416
506 Building Maintenance	-56,021			-2,620,634					-2,676,655
508 Loan Pool				-414,700					-414,700
606 Police Benefit Trust Fund				-5,400					-5,400
607 Police Forfeiture Trust				-70,000					-70,000
611 Recreation Impact				-301,475					-301,475
615 Police Education Trust				-7,000					-7,000
621 Recreation Scholarship						-27,300			-27,300
625 Federal Police Forfeiture				-46,000					-46,000

Sum of Budget Balance Amount broken down by Cost Center vs. Fund. The data is filtered on FY Year and Revenue Category. The FY Year filter ranges from 2021 to 2021. The Revenue Category filter keeps 99 members. The view is filtered on Fund, which keeps 38 of 38 members.

All Funds Revenue by Ledger Account Summary

Ledger Account Summary / Ledger Account								
Fund	Standard: Revenue						Standard: Other Financing Sources	Grand Total
	310000:Taxes	320000:Permits, Fees and Special Assessme..	330000: Intergovernmental Re..	340000:Charges for Services	350000:Judgments, Fines & Forfeitures	360000:Miscellaneous Revenues	380000:Other Financing Sources	
001 General Fund	(\$25,013,000)	(\$3,548,500)	(\$5,708,612)	(\$3,795,112)	(\$187,000)	(\$1,036,111)	(\$3,892,080)	(\$43,180,415)
102 Eastport CRA	(\$118,201)		(\$154,714)			(\$2,400)	\$27,202	(\$248,113)
103 Town Center CRA	(\$90,705)		(\$120,032)			(\$4,500)	(\$257,521)	(\$472,758)
106 Recreation Facilities						(\$231,263)		(\$231,263)
109 Community Develop..		(\$1,776,500)				(\$15,000)	(\$379,386)	(\$2,170,886)
110 Community Develop..			(\$383,908)					(\$383,908)
199 Grant Fund			(\$79,119)					(\$79,119)
214 2006 GO Bond Debt S..	(\$901,869)					(\$2,000)		(\$903,869)
217 Eastport Tax Inc Note							(\$238,043)	(\$238,043)
218 2007 Twn Ctr Bond D..							(\$401,038)	(\$401,038)
220 2014 Capital Impv Bo..						\$0	(\$1,153,575)	(\$1,153,575)
301 Capital Projects Fund	(\$1,128,636)					(\$15,000)	\$174,142	(\$969,494)
311 Fire Impact		(\$103,526)				(\$3,000)	(\$5,545)	(\$112,071)
312 Transportation Impact		(\$443,054)				(\$5,000)		(\$448,054)
317 General Capital Repl ..						(\$2,500)	(\$1,897,000)	(\$1,899,500)
401 Water & Sewer System				(\$26,825,972)		(\$115,000)	(\$2,869,028)	(\$29,810,000)
403 Water & Sewer R&R F..						(\$5,000)	(\$3,612,960)	(\$3,617,960)
405 Impact Fee		(\$600,000)				(\$5,000)	(\$907,000)	(\$1,512,000)
410 Solid Waste				(\$7,421,000)		(\$20,000)	(\$1,200,448)	(\$8,641,448)
412 Stormwater Utility		(\$4,504,000)				(\$26,700)	\$0	(\$4,530,700)
414 Series 2005 Stormwa..						(\$3,500)	(\$807,923)	(\$811,423)
416 Wetland Mitigation C..						(\$5,000)	(\$89,146)	(\$94,146)
417 Series 2012 Water an..						(\$2,000)	(\$4,173,548)	(\$4,175,548)
418 ST Rev Loan Debt Ser							(\$2,006,120)	(\$2,006,120)
420 Forestry Managment		(\$50,000)		(\$50,000)		(\$145,196)	\$0	(\$245,196)
450 Golf Course				(\$1,370,800)			(\$157,339)	(\$1,528,139)
501 Data Processing				(\$2,615,337)		(\$1,500)	(\$5,160)	(\$2,621,997)
503 Vehicle Maintenance				(\$1,221,500)		(\$895)		(\$1,222,395)
504 Risk Management				(\$1,896,043)		(\$7,000)	\$0	(\$1,903,043)
505 Lease & Replacement				(\$2,818,416)		(\$20,000)		(\$2,838,416)
506 Building Maintenance				(\$2,617,634)		(\$3,000)	(\$56,021)	(\$2,676,655)
508 Loan Pool						(\$62,954)	(\$351,746)	(\$414,700)
606 Police Benefit Trust F..						(\$1,475)	(\$3,925)	(\$5,400)
607 Police Forfeiture Trust						(\$1,000)	(\$69,000)	(\$70,000)
611 Recreation Impact		(\$299,475)				(\$2,000)	\$0	(\$301,475)
615 Police Education Trust					(\$7,000)			(\$7,000)
621 Recreation Scholarship				(\$10,000)		(\$17,300)		(\$27,300)
625 Federal Police Forfeit..						(\$1,000)	(\$45,000)	(\$46,000)
Grand Total	(\$27,252,411)	(\$11,325,055)	(\$6,446,385)	(\$50,641,814)	(\$194,000)	(\$1,762,294)	(\$24,377,208)	(\$121,999,167)

Sum of Budget Balance Amount broken down by Ledger Account Summary and Ledger Account vs. Fund. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 38 of 38 members. The Ledger Account filter keeps 7 of 20 members.

All Funds Comparison FY20 to FY21 - \$ Change and % Change

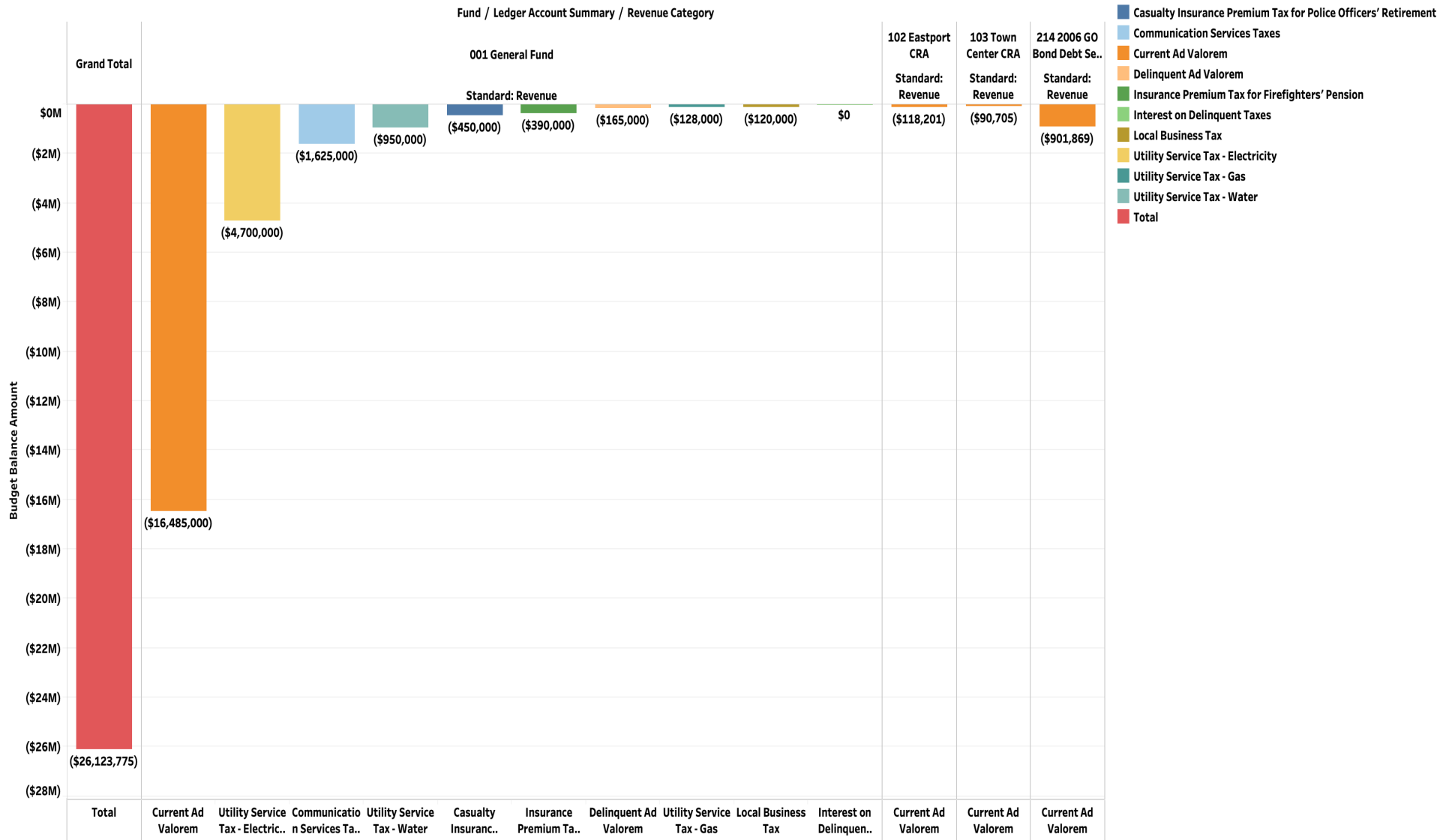
Fund	2020	2021	Chg from 2020	% Chg 2020
Grand Total	\$116,697,755	\$121,999,167	\$5,301,412	4.54%
001 General Fund	\$40,647,130	\$43,180,416	\$2,533,286	6.23%
102 Eastport CRA	\$247,615	\$248,113	\$498	0.20%
103 Town Center CRA	\$474,021	\$472,758	(\$1,263)	-0.27%
106 Recreation Facilities	\$226,608	\$231,263	\$4,655	2.05%
109 Community Development Building	\$1,985,259	\$2,170,886	\$185,627	9.35%
110 Community Development Block Grant	\$347,231	\$383,908	\$36,677	10.56%
199 Grant Fund	\$0	\$79,119	\$79,119	
214 2006 GO Bond Debt Service	\$904,020	\$903,869	(\$151)	-0.02%
217 Eastport Tax Inc Note	\$240,790	\$238,043	(\$2,747)	-1.14%
218 2007 Twn Ctr Bond Debt Srv	\$404,738	\$401,038	(\$3,700)	-0.91%
220 2014 Capital Impv Bond	\$1,152,476	\$1,153,575	\$1,099	0.10%
301 Capital Projects Fund	\$1,554,344	\$969,494	(\$584,850)	-37.63%
311 Fire Impact	\$550,558	\$112,071	(\$438,487)	-79.64%
312 Transportation Impact	\$145,000	\$448,054	\$303,054	209.00%
317 General Capital Repl Fund	\$202,500	\$1,899,500	\$1,697,000	838.02%
401 Water & Sewer System	\$28,369,241	\$29,810,000	\$1,440,759	5.08%
403 Water & Sewer R&R Fund	\$2,505,000	\$3,617,960	\$1,112,960	44.43%
405 Impact Fee	\$1,812,000	\$1,512,000	(\$300,000)	-16.56%
410 Solid Waste	\$7,842,010	\$8,641,448	\$799,438	10.19%
412 Stormwater Utility	\$5,152,827	\$4,530,700	(\$622,127)	-12.07%
414 Series 2005 Stormwater Utility Revenue Bonds	\$811,423	\$811,423	\$0	0.00%
416 Wetland Mitigation Credit	\$131,270	\$94,146	(\$37,124)	-28.28%
417 Series 2012 Water and Sewer Refunding Revenue Bonds	\$4,174,432	\$4,175,548	\$1,116	0.03%
418 ST Rev Loan Debt Ser	\$2,458,940	\$2,006,120	(\$452,820)	-18.42%
420 Forestry Managment	\$255,730	\$245,196	(\$10,534)	-4.12%
450 Golf Course	\$1,451,771	\$1,528,139	\$76,368	5.26%
501 Data Processing	\$2,622,081	\$2,621,997	(\$84)	0.00%
503 Vehicle Maintenance	\$1,224,484	\$1,222,395	(\$2,089)	-0.17%
504 Risk Management	\$1,859,479	\$1,903,042	\$43,563	2.34%
505 Lease & Replacement	\$2,847,043	\$2,838,416	(\$8,627)	-0.30%
506 Building Maintenance	\$2,604,329	\$2,676,655	\$72,326	2.78%
508 Loan Pool	\$379,129	\$414,700	\$35,571	9.38%
606 Police Benefit Trust Fund	\$7,700	\$5,400	(\$2,300)	-29.87%
607 Police Forfeiture Trust	\$389,904	\$70,000	(\$319,904)	-82.05%
611 Recreation Impact	\$629,372	\$301,475	(\$327,897)	-52.10%
615 Police Education Trust	\$10,000	\$7,000	(\$3,000)	-30.00%
621 Recreation Scholarship	\$27,300	\$27,300	\$0	0.00%
625 Federal Police Forfeiture	\$50,000	\$46,000	(\$4,000)	-8.00%

2020, 2021, Chg from 2020 and % Chg 2020 broken down by Fund. The data is filtered on Ledger Account and Fund Classification. The Ledger Account filter keeps 13 of 20 members. The Fund Classification filter keeps 6 members.



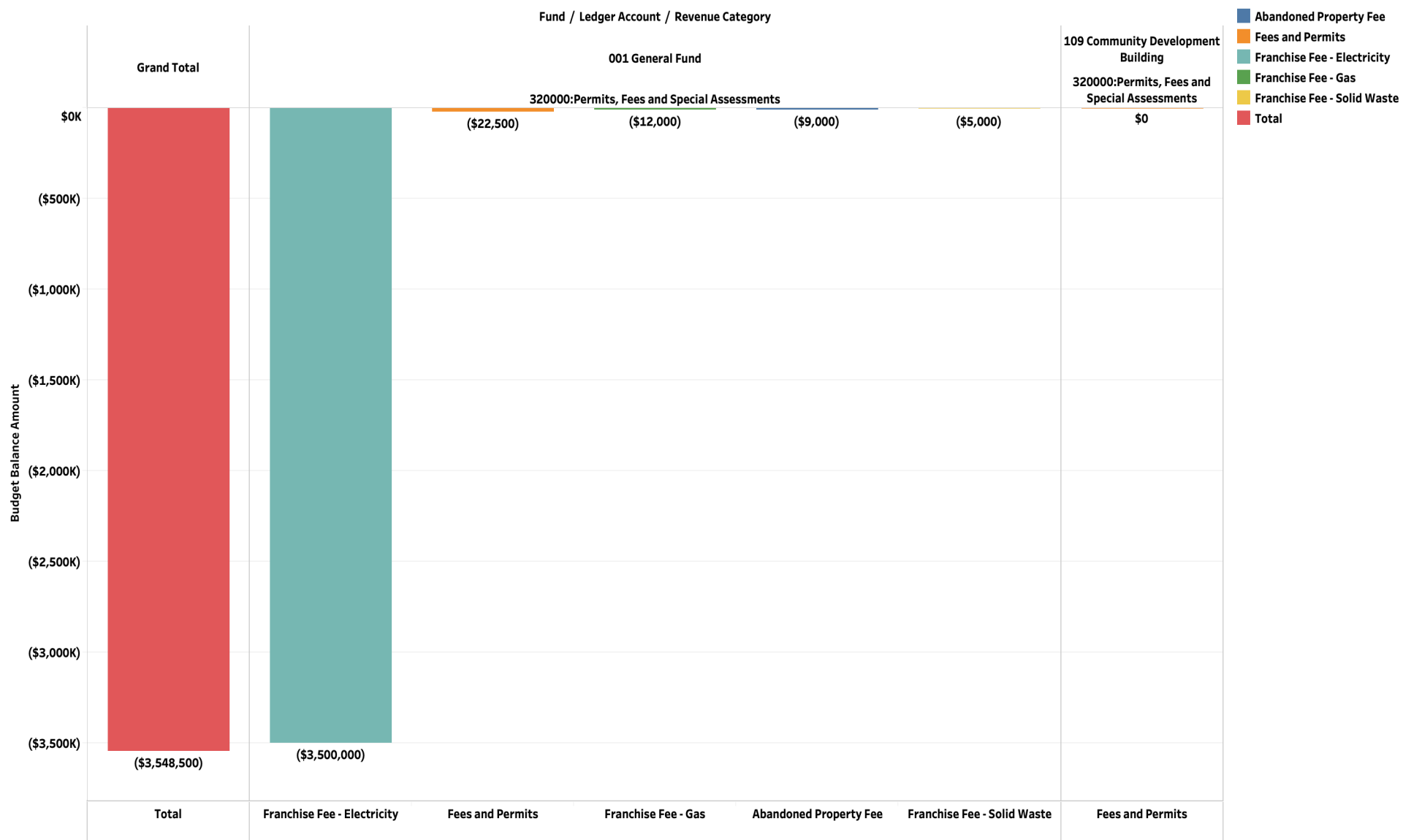
All Funds Summary Revenue

All Funds Revenue by Ledger Account - Taxes



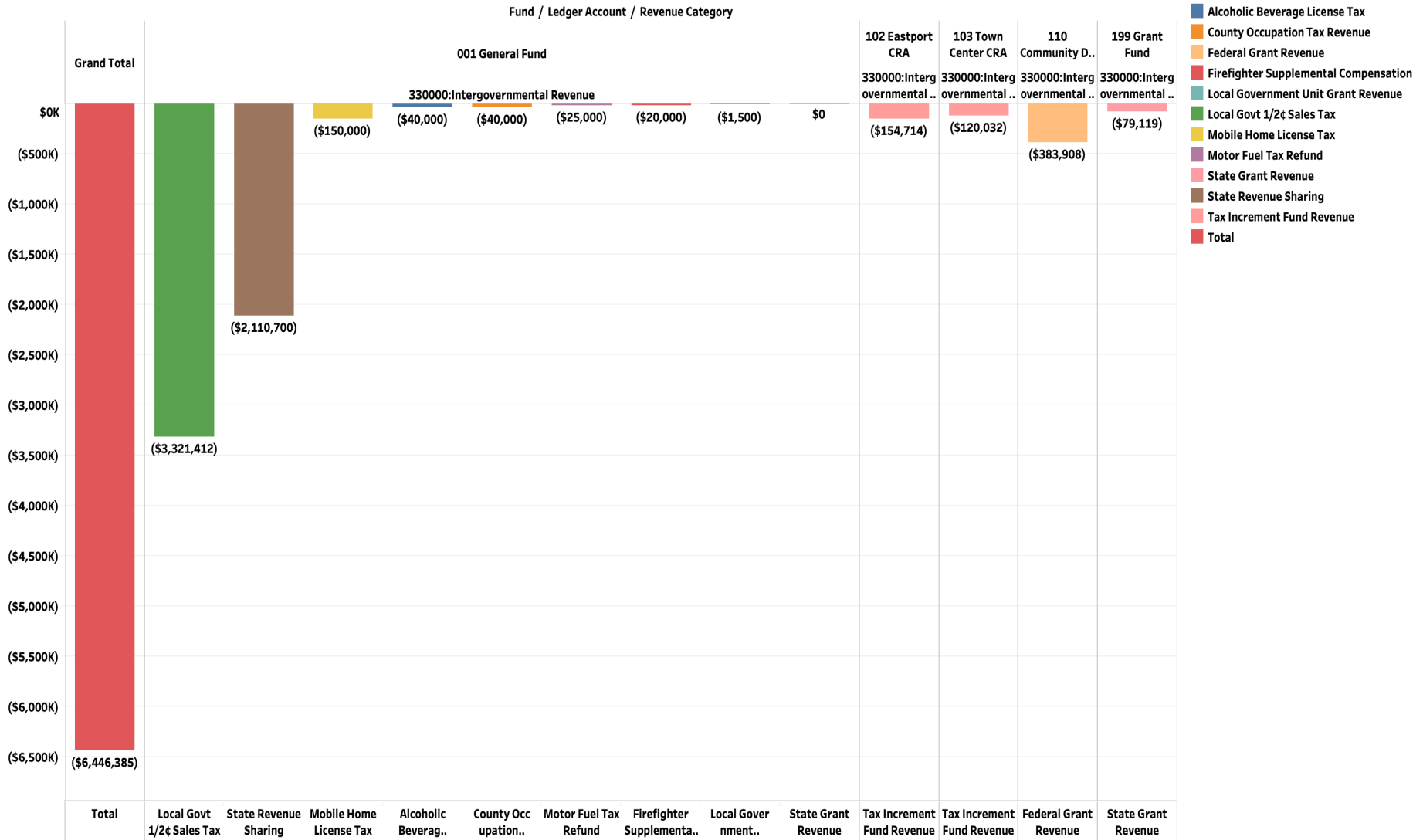
Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account Summary. Color shows details about Revenue Category. The marks are labeled by sum of Budget Balance Amount. The data is filtered on Ledger Account and FY Year. The Ledger Account filter keeps 310000:Taxes. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Revenue Category. The Fund filter keeps 001 General Fund, 102 Eastport CRA, 103 Town Center CRA and 214 2006 GO Bond Debt Service. The Revenue Category filter has multiple members selected.

All Funds Revenue by Ledger Account - Permits, Fees, Special Assessments



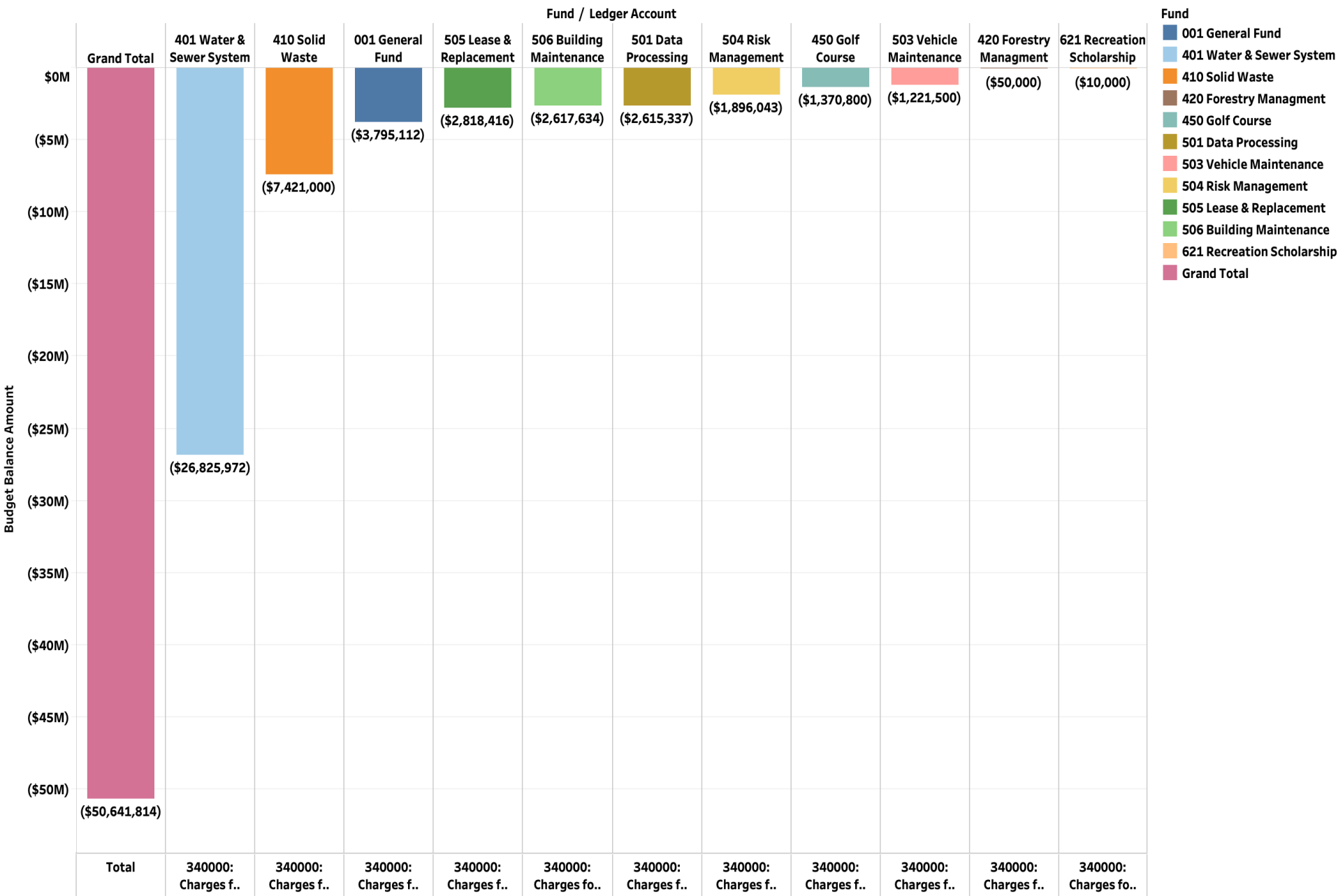
Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on FY Year, which ranges from 2021 to 2021. The view is filtered on Fund, Ledger Account and Revenue Category. The Fund filter keeps 001 General Fund and 109 Community Development Building. The Ledger Account filter keeps 320000:Permits, Fees and Special Assessments. The Revenue Category filter keeps Abandoned Property Fee, Fees and Permits, Franchise Fee - Electricity, Franchise Fee - Gas and Franchise Fee - Solid Waste.

All Funds Revenue by Ledger Account - Intergovernmental Revenue



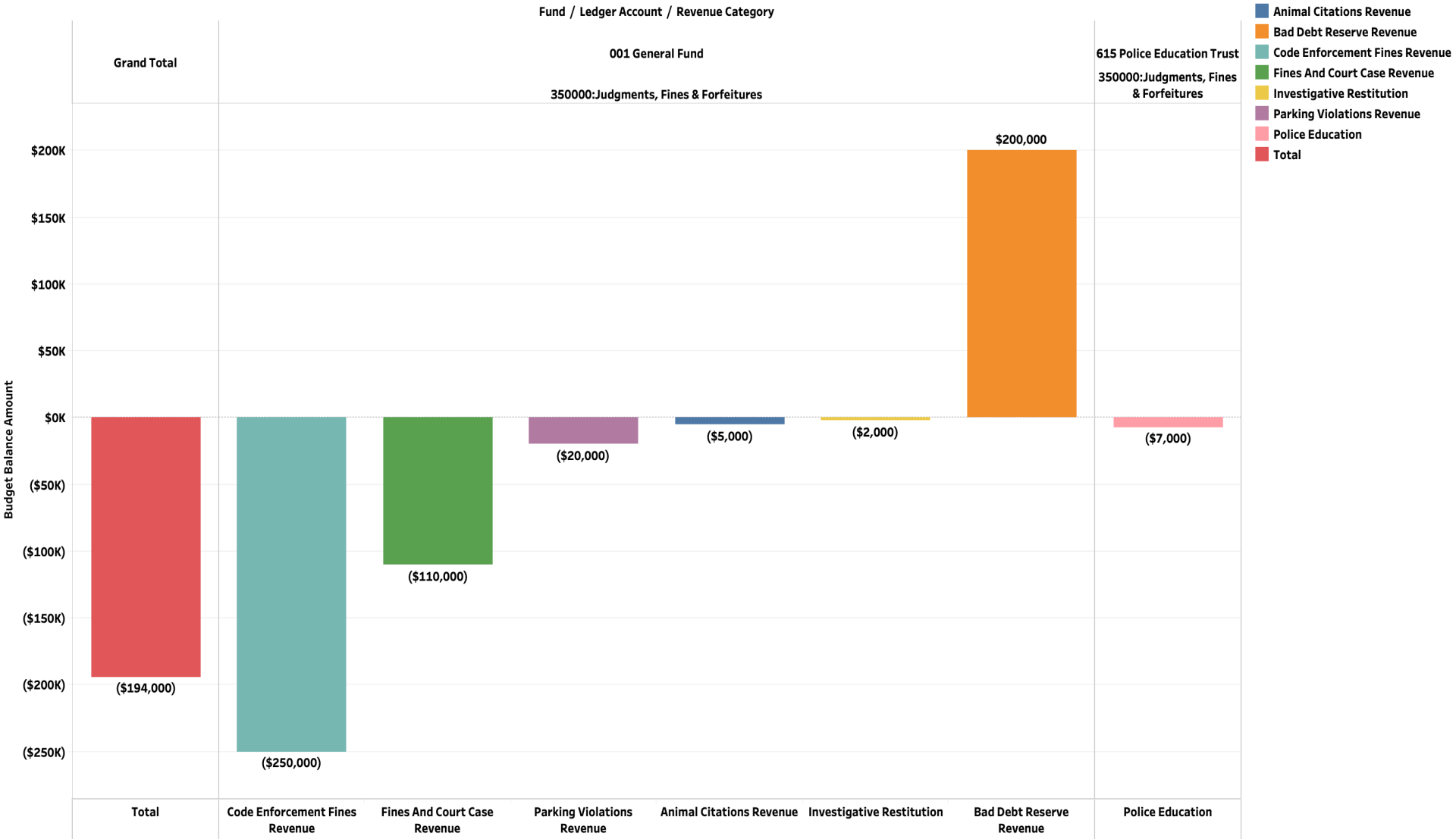
Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 001 General Fund, 102 Eastport CRA, 103 Town Center CRA, 110 Community Development Block Grant and 199 Grant Fund. The Ledger Account filter keeps 330000: Intergovernmental Revenue.

All Funds Revenue by Ledger Account - Charges for Services



Sum of Budget Balance Amount for each Ledger Account broken down by Fund. Color shows details about Fund. The marks are labeled by sum of Budget Balance Amount. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 11 members. The Ledger Account filter keeps 340000:Charges for Services.

All Funds Revenue by Ledger Account - Judgments, Fines, & Forfeitures



Sum of Budget Balance Amount for each Revenue Category broken down by Fund and Ledger Account. Color shows details about Revenue Category. The data is filtered on Ledger Account Summary and FY Year. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Ledger Account. The Fund filter keeps 001 General Fund and 615 Police Education Trust. The Ledger Account filter keeps 350000:Judgments, Fines & Forfeitures.

All Funds Revenue by Ledger Account - Other Financing Sources

Fund	
001 General Fund	(\$3,892,080)
102 Eastport CRA	\$27,202
103 Town Center CRA	(\$257,521)
109 Community Develop..	(\$379,386)
217 Eastport Tax Inc Note	(\$238,043)
218 2007 Twn Ctr Bond D..	(\$401,038)
220 2014 Capital Impv Bo..	(\$1,153,575)
301 Capital Projects Fund	\$174,142
311 Fire Impact	(\$5,545)
317 General Capital Repl ..	(\$1,897,000)
401 Water & Sewer System	(\$2,869,028)
403 Water & Sewer R&R F..	(\$3,612,960)
405 Impact Fee	(\$907,000)
410 Solid Waste	(\$1,200,448)
412 Stormwater Utility	\$0
414 Series 2005 Stormwa..	(\$807,923)
416 Wetland Mitigation C..	(\$89,146)
417 Series 2012 Water an..	(\$4,173,548)
418 ST Rev Loan Debt Ser	(\$2,006,120)
420 Forestry Managment	\$0
450 Golf Course	(\$157,339)
501 Data Processing	(\$5,160)
504 Risk Management	\$0
506 Building Maintenance	(\$56,021)
508 Loan Pool	(\$351,746)
606 Police Benefit Trust F..	(\$3,925)
607 Police Forfeiture Trust	(\$69,000)
611 Recreation Impact	\$0
625 Federal Police Forfeit..	(\$45,000)

Sum of Budget Balance Amount broken down by Fund. The data is filtered on Ledger Account Summary, FY Year and Ledger Account. The Ledger Account Summary filter keeps Standard: Other Financing Sources and Standard: Revenue. The FY Year filter ranges from 2021 to 2021. The Ledger Account filter keeps 380000:Other Financing Sources. The view is filtered on Fund, which keeps 29 of 38 members.



All Funds Summary Expense

All Funds Expense by Fund Category

		Department Fund Description				
Department	Fund	GF	Other Operating Funds	CAP Projects	Debt	TIF
Grand Total						
GF	Total	\$43,482,901				
	001 General Fund	\$43,180,416				
GF	611 Recreation Impact	\$295,485				
	615 Police Education Trust	\$7,000				
GF	Total		\$56,193,448			
	106 Recreation Facilities		\$231,263			
GF	109 Community Development Building		\$2,170,886			
	110 Community Development Block Grant		\$383,908			
GF	199 Grant Fund		\$79,119			
	401 Water & Sewer System		\$29,810,000			
GF	410 Solid Waste		\$8,641,448			
	412 Stormwater Utility		\$4,530,700			
GF	420 Forestry Managment		\$245,196			
	450 Golf Course		\$1,528,139			
GF	501 Data Processing		\$2,621,997			
	503 Vehicle Maintenance		\$1,222,395			
GF	504 Risk Management		\$1,903,042			
	506 Building Maintenance		\$2,676,655			
GF	606 Police Benefit Trust Fund		\$5,400			
	607 Police Forfeiture Trust		\$70,000			
Other Operating Funds	621 Recreation Scholarship		\$27,300			
	625 Federal Police Forfeiture		\$46,000			
Other Operating Funds	Total			\$11,497,631		
	301 Capital Projects Fund			\$969,494		
Other Operating Funds	311 Fire Impact			\$112,071		
	312 Transportation Impact			\$448,054		
Other Operating Funds	317 General Capital Repl Fund			\$1,899,500		
	403 Water & Sewer R&R Fund			\$3,617,960		
Other Operating Funds	405 Impact Fee			\$1,512,000		
	416 Wetland Mitigation Credit			\$94,146		
Other Operating Funds	505 Lease & Replacement			\$2,838,416		
	611 Recreation Impact			\$5,990		
CAP Projects	Total				\$10,104,316	
	214 2006 GO Bond Debt Service				\$903,869	
CAP Projects	217 Eastport Tax Inc Note				\$238,043	
	218 2007 Twm Ctr Bond Debt Srv				\$401,038	
CAP Projects	220 2014 Capital Impv Bond				\$1,153,575	
	414 Series 2005 Stormwater Utility Reve..				\$811,423	
CAP Projects	417 Series 2012 Water and Sewer Refun..				\$4,175,548	
	418 ST Rev Loan Debt Ser				\$2,006,120	
Debt	508 Loan Pool				\$414,700	
	Total					\$720,871
Debt	102 Eastport CRA					\$248,113
	103 Town Center CRA					\$472,758
TIF						

Budget Balance Amount broken down by Department Fund Description vs. Department Fund Description and Fund. The data is filtered on Ledger Account Summary, Cost Center and FY Year. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Department Fund Description. The Fund filter keeps 38 of 38 members. The Department Fund Description filter keeps 6 members.

All Funds Expense by Fund Classification

		Fund Classification						
Fund Classi..	Fund	Special Revenue rolls to General Fund Budget Balance Amou..	Special Revenue Funds Budget Balance Amou..	Debt Service Funds Budget Balance Amou..	Capital Project Funds Budget Balance Amou..	Enterprise Funds Budget Balance Amou..	Internal Service Funds Budget Balance Amou..	Grand Total Budget Balance Amou..
Grand Total								\$121,999,167
Special Revenue rolls to General Fund	Total	\$43,631,601						
	001 General Fund	\$43,180,416						
	606 Police Benefit Trust Fund	\$5,400						
	607 Police Forfeiture Trust	\$70,000						
	611 Recreation Impact	\$295,485						
	615 Police Education Trust	\$7,000						
	621 Recreation Scholarship	\$27,300						
General Fund	625 Federal Police Forfeiture	\$46,000						
Special Revenue Funds	Total		\$3,586,047					
	102 Eastport CRA		\$248,113					
	103 Town Center CRA		\$472,758					
	106 Recreation Facilities		\$231,263					
	109 Community Development Building		\$2,170,886					
	110 Community Development Block Grant		\$383,908					
	199 Grant Fund		\$79,119					
Debt Service Funds	Total			\$2,696,525				
	214 2006 GO Bond Debt Service			\$903,869				
	217 Eastport Tax Inc Note			\$238,043				
	218 2007 Twm Ctr Bond Debt Srv			\$401,038				
	220 2014 Capital Impv Bond			\$1,153,575				
Capital Project Funds	Total				\$3,435,109			
	301 Capital Projects Fund				\$969,494			
	311 Fire Impact				\$112,071			
	312 Transportation Impact				\$448,054			
	317 General Capital Repl Fund				\$1,899,500			
	611 Recreation Impact				\$5,990			
Enterprise Funds	Total					\$56,972,680		
	401 Water & Sewer System					\$29,810,000		
	403 Water & Sewer R&R Fund					\$3,617,960		
	405 Impact Fee					\$1,512,000		
	410 Solid Waste					\$8,641,448		
	412 Stormwater Utility					\$4,530,700		
	414 Series 2005 Stormwater Utility Reve..					\$811,423		
	416 Wetland Mitigation Credit					\$94,146		
	417 Series 2012 Water and Sewer Refun..					\$4,175,548		
	418 ST Rev Loan Debt Ser					\$2,006,120		
	420 Forestry Managment					\$245,196		
	450 Golf Course					\$1,528,139		
	Total						\$11,677,205	
	501 Data Processing						\$2,621,997	
Internal Service Funds	503 Vehicle Maintenance						\$1,222,395	
	504 Risk Management						\$1,903,042	
	505 Lease & Replacement						\$2,838,416	
	506 Building Maintenance						\$2,676,655	
	508 Loan Pool						\$414,700	

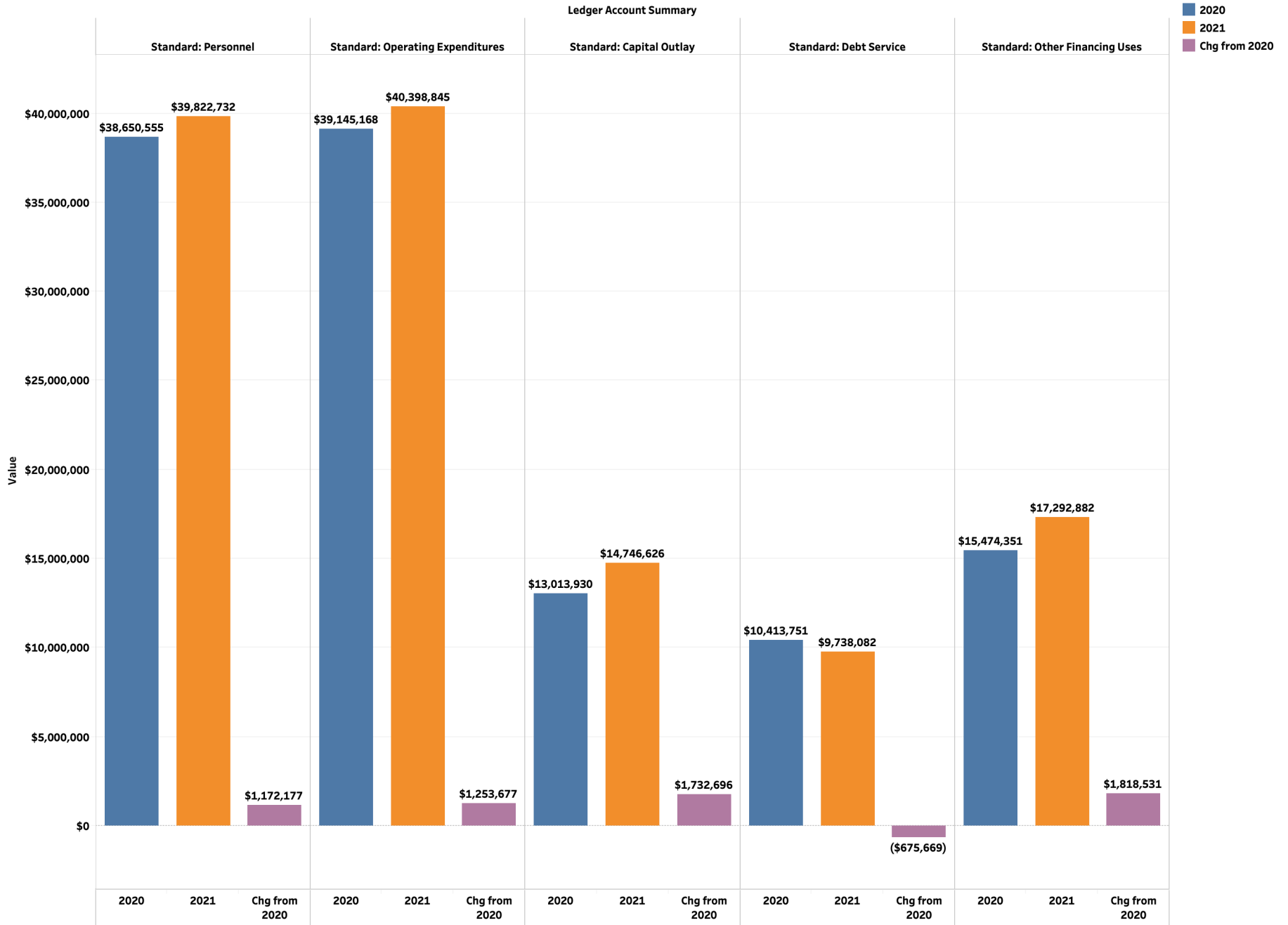
Budget Balance Amount broken down by Fund Classification vs. Fund Classification and Fund. The data is filtered on Ledger Account Summary, Cost Center, Department Fund Description and FY Year. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The Department Fund Description filter keeps 6 members. The FY Year filter ranges from 2021 to 2021. The view is filtered on Fund and Fund Classification. The Fund filter keeps 38 of 38 members. The Fund Classification filter keeps 6 members.

All Funds Exp by Fund Classification % of Total

		Fund Classification						
Fund Classification	Fund	Special Revenue rolls to General Fund % of Total Budget Balance Amount along..	Special Revenue Funds % of Total Budget Balance Amount along..	Debt Service Funds % of Total Budget Balance Amount along..	Capital Project Funds % of Total Budget Balance Amount along..	Enterprise Funds % of Total Budget Balance Amount along..	Internal Service Funds % of Total Budget Balance Amount along..	Grand Total % of Total Budget Balance Amount along..
Grand Total								100.00%
Special Revenue rolls to General Fund	Total	35.51%						
	001 General Fund	35.12%						
	606 Police Benefit Trust Fund	0.01%						
	607 Police Forfeiture Trust	0.19%						
	611 Recreation Impact	0.12%						
	615 Police Education Trust	0.01%						
	621 Recreation Scholarship	0.02%						
	625 Federal Police Forfeiture	0.04%						
Special Revenue Funds	Total		2.88%					
	102 Eastport CRA		0.21%					
	103 Town Center CRA		0.40%					
	106 Recreation Facilities		0.19%					
	109 Community Development Building		1.74%					
	110 Community Development Block Grant		0.31%					
	199 Grant Fund		0.03%					
Debt Service Funds	Total			2.26%				
	214 2006 GO Bond Debt Service			0.76%				
	217 Eastport Tax Inc Note			0.20%				
	218 2007 Twn Ctr Bond Debt Srv			0.34%				
	220 2014 Capital Impv Bond			0.97%				
Capital Project Funds	Total				2.73%			
	301 Capital Projects Fund				1.06%			
	311 Fire Impact				0.28%			
	312 Transportation Impact				0.25%			
	317 General Capital Repl Fund				0.88%			
	611 Recreation Impact				0.27%			
Enterprise Funds	Total					46.90%		
	401 Water & Sewer System					24.37%		
	403 Water & Sewer R&R Fund					2.57%		
	405 Impact Fee					1.39%		
	410 Solid Waste					6.91%		
	412 Stormwater Utility					4.06%		
	414 Series 2005 Stormwater Utility Reve..					0.68%		
	416 Wetland Mitigation Credit					0.09%		
	417 Series 2012 Water and Sewer Refun..					3.50%		
	418 ST Rev Loan Debt Ser					1.87%		
	420 Forestry Managment					0.21%		
	450 Golf Course					1.25%		
	Total						9.73%	
	501 Data Processing						2.20%	
Internal Service Funds	503 Vehicle Maintenance						1.03%	
	504 Risk Management						1.58%	
	505 Lease & Replacement						2.38%	
	506 Building Maintenance						2.21%	
	508 Loan Pool						0.33%	

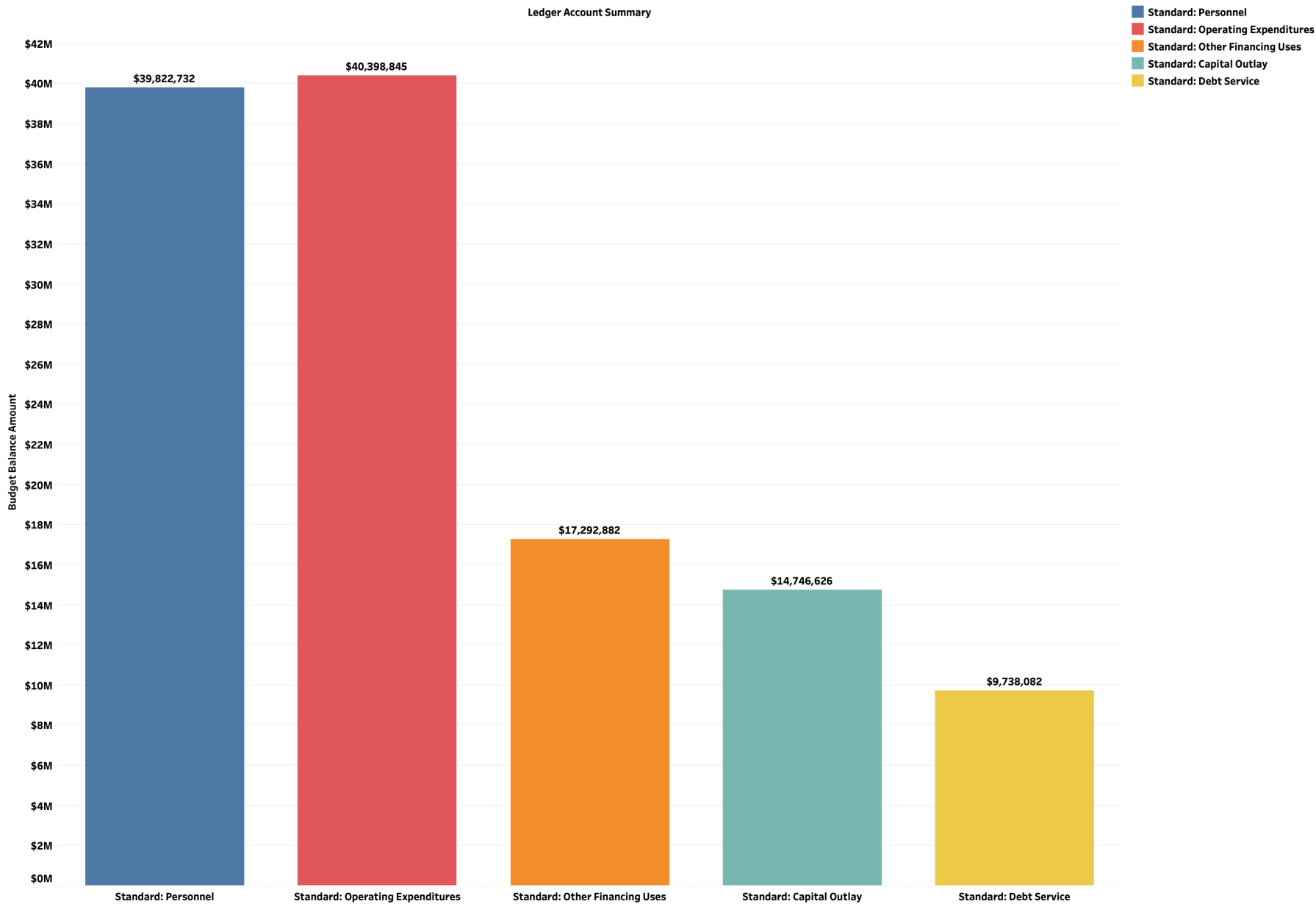
% of Total Budget Balance Amount along Table (Across then Down) broken down by Fund Classification vs. Fund Classification and Fund. The data is filtered on Ledger Account Summary, Cost Center and Department Fund Description. The Ledger Account Summary filter keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel. The Cost Center filter has multiple members selected. The Department Fund Description filter keeps 6 members. The view is filtered on Fund, which keeps 38 of 38 members. Percents are based on the whole table.

All Funds Expense by Ledger Account Summary With Change from FY20



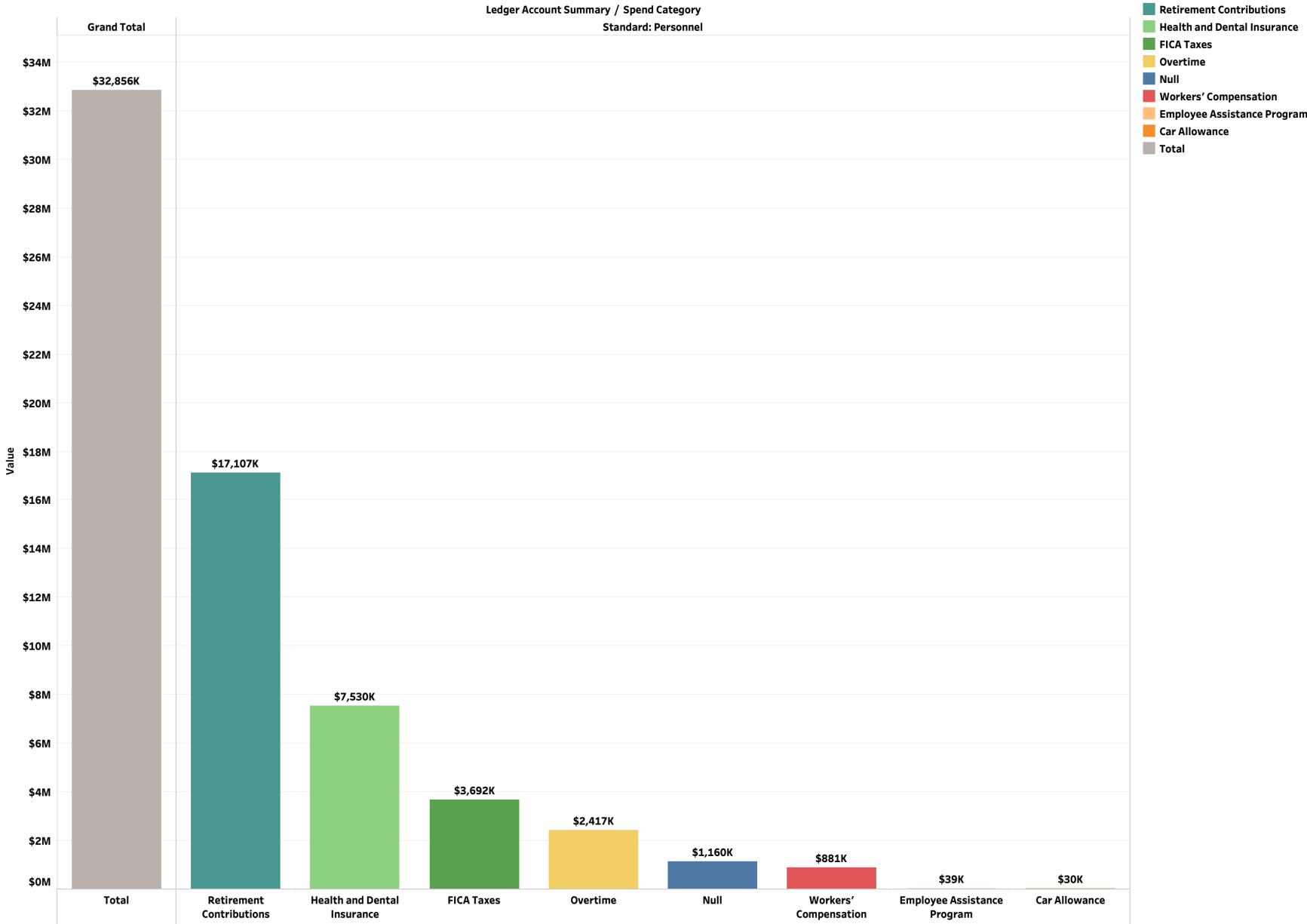
2020, 2021 and Chg from 2020 for each Ledger Account Summary. Color shows details about 2020, 2021 and Chg from 2020. The data is filtered on Ledger Account and FY Year. The Ledger Account filter keeps 13 of 20 members. The FY Year filter keeps 2020 and 2021.

All Funds Expense by Ledger Account Summary



Sum of Budget Balance Amount for each Ledger Account Summary. Color shows details about Ledger Account Summary. The marks are labeled by Chg from 2020. The data is filtered on FY Year, which keeps 2021. The view is filtered on Ledger Account Summary, which keeps Standard: Capital Outlay, Standard: Debt Service, Standard: Operating Expenditures, Standard: Other Financing Uses and Standard: Personnel.

All Funds Exp by Ledger Account by Spend Category



Budget Balance Amount for each Spend Category broken down by Ledger Account Summary. Color shows details about Spend Category. The marks are labeled by Budget Balance Amount. The data is filtered on Fund, which keeps 12 of 38 members. The view is filtered on Ledger Account Summary, Spend Category and sum of Budget Balance Amount. The Ledger Account Summary filter keeps Standard: Personnel. The Spend Category filter keeps 9 members. The sum of Budget Balance Amount filter ranges from 14,750 to 22,808,058 and keeps Null values.



FY21 Budget Recap



FY21 BUDGET SUMMARY BY FUND CATEGORY

CATEGORY	FY 21 PROPOSED BUDGET
GENERAL FUND	\$43,180,416
OTHER OPERATING FUNDS	56,193,449
CAPITAL PROJECTS	11,793,116
DEBT SERVICE	10,104,316
TAX INCREMENT FUNDS	<u>720,871</u>
TOTAL BUDGET	\$121,999,168



BUDGET SUMMARY COMPARISON

BUDGET	FY20 ADOPTED	FY21 PROPOSED	CHANGE
OPERATING	\$105,599,032	\$109,485,181	\$3,886,149
CAPITAL	<u>10,377,087</u>	<u>11,793,116</u>	<u>1,416,029</u>
	<u>115,976,119</u>	<u>121,278,297</u>	<u>5,302,178</u>
CRA—TOWN CTR	474,021	472,758	(1,263)
CRA-EASTPORT	<u>247,021</u>	<u>248,113</u>	<u>498</u>
	<u>721,636</u>	<u>720,871</u>	<u>(765)</u>
TOTAL BUDGET	\$116,697,755	\$121,999,168	\$5,301,413



Closing Remarks by CM

QUESTIONS



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (5) Resolution No. 20-47 - Adopting the Final Millage Rate for FY21

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Move to approve Resolution No. 20-47.

SUMMARY: The attached Resolution will establish the City of Port Orange's Final Millage rate of 4.6622 mills for the FY21 (October 1, 2020 to September 30, 2021) Operating and Capital Budgets, and a Final Millage rate of .2519 mills for voter approved debt service.

Project No.: Funding Account No.:

Presenter: Scott Neils, Jake Johansson

ATTACHMENTS:

1.	Reso No. 20-47 - Final Millage Rate - FY21 - FINAL	Reso No. 20-47 - Final Millage Rate - FY21 - FINAL.doc
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Robin Fenwick
Lupe Reyna-Coffin
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/15/2020
Approved - 9/15/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

RESOLUTION NO. 20-47

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA; ADOPTING THE FINAL AD VALOREM PROPERTY TAX MILLAGE RATES TO BE LEVIED FOR FISCAL YEAR 2021 (OCTOBER 1, 2020 TO SEPTEMBER 30, 2021); AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Port Orange, Florida, has determined the amount of revenue required to meet the City's operating and capital objectives for fiscal year 2021; and

WHEREAS, a substantial portion of this operating revenue is derived from ad valorem tax receipts; and

WHEREAS, the voters of the City of Port Orange approved the levy of additional millage necessary to fund debt service payments on bonds issued for public safety capital facilities; and

WHEREAS, a general summary of the proposed budget has been posted on the City's website and is available for public inspection in the office of the City Clerk; and

WHEREAS, the City Council on September 9, 2020 duly adopted its tentative millage and tentative budget by Resolution Nos. 20-35 through 20-41, inclusive; and

WHEREAS, the city staff provided for the advertisement of the Notice of the Proposed Tax Increase and the Budget Summary as required by Florida Statutes, Section 200.0065(2)(d) for the meeting of September 23, 2020; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. The final millage rate for fiscal year 2021 for the City of Port Orange is hereby levied at 4.6622 mills per \$1,000.00 of valuation. This final millage rate is an 9.90% increase above the rolled-back rate, which is the percentage increase in property taxes adopted by the City Council for general government operating and capital purposes.

Section 2. The millage rate of 0.2519 mills per \$1,000.00 of valuation is hereby adopted as a voter approved levy of additional millage necessary to fund debt service payments for the 2016 general obligation refunding bonds issued for public safety capital facilities.

Section 3. This resolution shall take effect immediately upon adoption.

MAYOR DONALD O. BURNETTE

ATTEST:

Robin L. Fenwick, MMC, City Clerk

Adopted on the ____ day of September, 2020

Reviewed and Approved: _____
Matthew J. Jones, City Attorney



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (6) Resolution No. 20-48 - Adopting the Final Operating Budget for FY21

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Move to approve Resolution No. 20-48.

SUMMARY: The attached Resolution will establish the City of Port Orange's Final Operating Budget for FY21 (October 1, 2020 to September 30, 2021).

Project No.: Funding Account No.:

Presenter: Scott Neils, Jake Johansson

ATTACHMENTS:

1.	Reso. No. 20-48 Final Operating Budget - FINAL	Reso. No. 20-48 Final Operating Budget - FINAL.doc
2.	Reso. No. 20-48 Exhibit A - Final Operating Budget	Reso. No. 20-48 Exhibit A - Final Operating Budget.xls

Robin Fenwick
Lupe Reyna-Coffin
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/14/2020
Approved - 9/14/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

RESOLUTION NO. 20-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA; ADOPTING THE FINAL OPERATING BUDGET FOR FISCAL YEAR 2021 (OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021) FOR THE CITY OF PORT ORANGE; SETTING FORTH ANTICIPATED SOURCES OF REVENUE IN THE ESTIMATED AMOUNT OF \$109,485,181 SETTING FORTH EXPENDITURES IN AN EQUIVALENT AMOUNT; PROVIDING FOR APPROPRIATION AND PROCEDURES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Charter, Section 3.08 of the City of Port Orange Code of Ordinances, as amended on October 9, 2001 states that the City Council shall by resolution adopt the annual budget, budget amendments and authorize appropriations; and

WHEREAS, the City adopts its budget pursuant to its Charter and Section 166.241, Florida Statutes; and

WHEREAS, the City Manager of the City of Port Orange has prepared the annual report and budget for the City of Port Orange for fiscal year 2021 (October 1, 2020 to September 30, 2021) and has submitted same to the City Council; and

WHEREAS, the proposed budget sets forth, in detail, information on revenues and expenditures, including debt service, and comparative figures for preceding fiscal years; and

WHEREAS, the City Council has made a study of the recommended budget and has made amendments thereto as indicated in the budget; and

WHEREAS, a general summary of the proposed budget has been posted on the City's website and is available for public inspection in the office of the City Clerk; and

WHEREAS, a public hearing on the proposed budget has been conducted by the City Council at 6:30 P.M. on September 9, 2020 and will be conducted at 6:30 P.M. on September 23, 2020, in City Council Chambers at City Hall, 1000 City Center Circle, Port Orange, Florida.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. The following amounts are appropriated for various funds:

001	General Fund	\$ 43,180,416
106	Recreation Facilities Fund	231,263
109	Building Special Revenue Fund	2,170,886
110	CDBG Special Revenue Fund	383,908
199	Grant Fund	79,119
214	2006/2016 GO Debt Service Fund	903,869
217	2007 Eastport Note Debt Service	238,043
218	2007 Town Center Bond Debt Service Fund	401,038
220	Debt Service Fund 2014 Bonds	1,153,575
401	Water and Sewer O & M Revenue Fund	29,810,000
410	Solid Waste Fund	8,641,448
412	Stormwater Utility Operating Fund	4,530,700
414	Series 2005 Stormwater Utility Rev Bonds	811,423
417	Series 2012 W/S Refunding Revenue Bonds	4,175,548
418	State Revolving Loan Fund Debt Service und	2,006,120
420	Forestry Management Fund	245,196
450	Golf Course Operating Fund	1,528,139
501	Information Technology Fund	2,621,997
503	Vehicle Maintenance Service Fund	1,222,395
504	Risk Management Fund	1,903,043
506	Building Maintenance Fund	2,676,655
508	Loan Pool Fund	414,700
606	Police Benefit Trust Fund	5,400
607	Police Forfeiture Trust Fund	70,000
615	Police Education Trust	7,000
621	Recreation Scholarship Fund	27,300
625	Federal Police Forfeiture	46,000

TOTAL: \$109,485,181

A summary of the estimated revenues and appropriations for all funds is attached hereto as Composite Exhibit A.

Section 2. The 2021 fiscal year operating budget for the City of Port Orange, as submitted by the City Manager and as amended by the City Council to fund the amounts necessary for the successful operation of the City departments, is hereby adopted.

Section 3. The budget adopted in the preceding section shall govern the expenditures of the City during the ensuing fiscal year effective October 1, 2020 through September 30, 2021.

Section 4. Supplemental appropriations, reductions of appropriations, emergency appropriations, and interdepartmental transfers of appropriations may be effected by the City Council and the City Manager as deemed necessary in strict compliance with the procedures specified in Chapter 2, Article VI, Division 3, Code of Ordinances, City of Port Orange, Florida.

Section 5. This resolution shall become effective immediately upon adoption.

MAYOR DONALD O. BURNETTE

ATTEST:

Robin L Fenwick, MMC, City Clerk

Passed and adopted on the _____ day of September 2020

Reviewed and Approved: _____
Matthew J. Jones, City Attorney

001	General Fund	43,180,416
106	Recreation Facilities Fund	231,263
109	Building Special Revenue Fund	2,179,100
110	CDBG Special Revenue Fund	383,908
199	Grant Fund	79,119
214	2006/2016 GO Debt Service Fund	903,869
217	2007 Eastport Note Debt Service	238,043
218	2007 Town Center Bond Debt Service Fund	401,038
220	Debt Service Fund 2014 Bonds	1,153,575
401	Water and Sewer O & M Revenue Fund	29,800,038
410	Solid Waste Fund	8,454,499
412	Stormwater Utility Operating Fund	4,677,985
414	Series 2005 Stormwater Utility Rev Bonds	811,423
417	Series 2012 W/S Refunding Revenue Bonds	4,175,548
418	State Revolving Loan Fund Debt Service Fund	2,006,120
420	Forestry Management Fund	245,196
450	Golf Course Operating Fund	1,528,139
501	Information Technology Fund	2,628,698
503	Vehicle Maintenance Service Fund	1,220,263
504	Risk Management Fund	1,941,936
506	Building Maintenance Fund	2,674,605
508	Loan Pool Fund	414,700
606	Police Benefit Trust Fund	5,400
607	Police Forfeiture Trust Fund	70,000
615	Police Education Trust	7,000
621	Recreation Scholarship Fund	27,300
625	Federal Police Forfeiture	46,000

TOTAL:		\$ 109,485,181
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FY 2021: GENERAL FUND (#001)
 PREPARED: September 5, 2020
 FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Ad Valorem Taxes (4.5254 mills)	16,485,000
Delinquent Taxes & Interest	165,000
Sale and Use	840,000
Business Tax	120,000
Franchise Taxes	3,517,000
Utility Service Tax	5,778,000
Telecommunications Services Tax	1,625,000
License & Permits	31,500
Intergovernmental Revenue	5,708,613
Charges for Services	1,880,023
Fines & Foreitures	187,000
Interest Revenue	106,500
Miscellaneous Revenues	944,700
Admin. Fees	1,900,000
Transfers from other funds	1,840,000
Appropriated Equity	2,052,080
<u>TOTAL REVENUES:</u>	<u>43,180,416</u>
<u>EXPENDITURES:</u>	
NonDepartmental	4,879,489
Mayor & Council	249,929
City Manager	720,877
City Attorney	711,977
City Clerk	385,475
Finance	1,483,999
Human Resources	581,494
Community Development	1,257,464
Fire Services	9,737,767
Police Services	15,710,407
Public Works	2,906,943
Parks & Recreation	4,554,595
<u>TOTAL EXPENDITURES:</u>	<u>43,180,416</u>

FY 2021: Recreation Facilities Fund (#106)

PREPARED: September 5, 2020

FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Services	-
Misc. Revenue	231,263
Appropriated Equity	-
TOTAL REVENUES:	<u>231,263</u>
<u>EXPENDITURES:</u>	
Non-Departmental	<u>231,263</u>
TOTAL EXPENDITURES:	<u>231,263</u>

FY 2021: Building Special Revenue Fund (#109)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
License & Permits	1,791,500
Charges for Service	-
Interest Earnings	15,000
Appropriated Equity	<u>372,600</u>
TOTAL REVENUES:	<u><u>2,179,100</u></u>
<u>EXPENDITURES:</u>	
Community Development-Building	<u>2,179,100</u>
TOTAL EXPENDITURES:	<u><u>2,179,100</u></u>

COMPOSITE EXHIBIT A

Building Special Revenue Fund (#199)

PREPARED:

FINANCE:

	PROPOSED BUDGET
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REVENUES:

Grant Revenue	79,119
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TOTAL REVENUES:	<u>79,119</u>
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EXPENDITURES:

Community Development-Building	<u>79,119</u>
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TOTAL EXPENDITURES:	<u>79,119</u>
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FY 2021: CDBG Special Revenue Fund (#110)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Federal Grant Revenue	<u>383,908</u>
TOTAL REVENUES:	<u><u>383,908</u></u>
<u>EXPENDITURES:</u>	
Non-Departmental	<u>383,908</u>
TOTAL EXPENDITURES:	<u><u>383,908</u></u>

FY 2021: Debt Service Fund 2006/2016 GO Bonds (#214)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Ad Valorem Tax	901,869
Appropriated Equity	-
Interest Revenue	<u>2,000</u>
TOTAL REVENUES:	<u>903,869</u>
<u>EXPENDITURES:</u>	
Debt Service	<u>903,869</u>
TOTAL EXPENDITURES:	<u>903,869</u>

FY 2021: Debt Service Fund Eastport Tax Inc Note (#217)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Transfer From Other Funds	<u>238,043</u>
TOTAL REVENUES:	<u><u>238,043</u></u>
<u>EXPENDITURES:</u>	
Debt Service	<u>238,043</u>
TOTAL EXPENDITURES:	<u><u>238,043</u></u>

FY 2021: Debt Service Fund 2007 Town Center Tax Inc Bonds (#218)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Transfer From Other Funds	<u>401,038</u>
TOTAL REVENUES:	<u><u>401,038</u></u>
<u>EXPENDITURES:</u>	
Debt Service	<u>401,038</u>
TOTAL EXPENDITURES:	<u><u>401,038</u></u>

FY 2021: Debt Service Fund 2014 Bonds (#220)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Interest Revenue	-
Appropriated Equity	-
Transfers from other funds	<u>1,153,575</u>
TOTAL REVENUES:	<u><u>1,153,575</u></u>
<u>EXPENDITURES:</u>	
Debt Service	<u>1,153,575</u>
TOTAL EXPENDITURES:	<u><u>1,153,575</u></u>

FY 2021: Water & Sewer O&M Fund (#401)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Services	26,826,010
Interest Revenue	90,000
Miscellaneous Revenue	25,000
Appropriated Equity	<u>2,859,028</u>
TOTAL REVENUES:	<u>29,800,038</u>
<u>EXPENDITURES:</u>	
Non Departmental	13,022,906
Meter Readers	714,550
Customer Service	1,361,738
Water/Sewer Distribution	2,957,192
Water Production	3,380,066
Sewer Service	6,011,343
Lab	550,455
Warehouse	152,881
Administration	<u>1,648,907</u>
TOTAL EXPENDITURES:	<u>29,800,038</u>

FY 2021: Solid Waste Fund (#410)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Service	7,441,000
Miscellaenous Revenue	20,000
Appropriated Equity	993,499
TOTAL REVENUES:	8,454,499
<u>EXPENDITURES:</u>	
Solid Waste	8,454,499
TOTAL EXPENDITURES:	8,454,499

FY 2021: Drainage Utility Fund (#412)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Fees	4,504,000
Interest Revenue	26,700
Appropriated Equity	<u>147,285</u>
TOTAL REVENUES:	<u>4,677,985</u>
<u>EXPENDITURES:</u>	
Drainage Utility	<u>4,677,985</u>
TOTAL EXPENDITURES:	<u>4,677,985</u>

FY 2021: Series 2005 Stormwater Utility Rev Bonds (#414)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Interest Earnings	3,500
Transfer from Other Funds	<u>807,923</u>
TOTAL REVENUES:	<u><u>811,423</u></u>
<u>EXPENDITURES:</u>	
Debt Service	<u>811,423</u>
TOTAL EXPENDITURES:	<u><u>811,423</u></u>

FY 2021: Series 2012 W/S Refunding revenue Bonds (#417)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Interest Revenue	2,000
Transfer from Other Funds	4,173,548
Appropriated Equity	-
TOTAL REVENUES:	<u>4,175,548</u>
<u>EXPENDITURES:</u>	
Debt Service	<u>4,175,548</u>
TOTAL EXPENDITURES:	<u>4,175,548</u>

FY 2021: State Revolving Loan Fund (#418)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Transfers from Other Funds	2,006,120
Appropriated Equity	-
TOTAL REVENUES:	<u>2,006,120</u>
<u>EXPENDITURES:</u>	
Debt Service	<u>2,006,120</u>
TOTAL EXPENDITURES:	<u>2,006,120</u>

FY 2021: Forestry Fund (#420)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Miscellaneous Revenue	145,196
Permits, Fees, and Special Assessments	50,000
Charges for Services	50,000
TOTAL REVENUES:	245,196
<u>EXPENDITURES:</u>	
Non-Departmental	245,196
TOTAL EXPENDITURES:	245,196

FY 2021: Golf Course Operating Fund (#450)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Services	1,370,800
Transfer	<u>157,339</u>
TOTAL REVENUES:	<u>1,528,139</u>
<u>EXPENDITURES:</u>	
Capital Outlay	75,000
Surcharge/R&R	26,000
Administration/Agent	1,298,800
Fleet Financing	<u>128,339</u>
TOTAL EXPENDITURES:	<u>1,528,139</u>

FY 2021: Information Technology Fund (#501)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Service	2,615,337
Miscellaneous Revenue	1,500
Appropriated Equity	<u>11,861</u>
TOTAL REVENUES:	<u>2,628,698</u>
<u>EXPENDITURES:</u>	
Information Technology	<u>2,628,698</u>
TOTAL EXPENDITURES:	<u>2,628,698</u>

FY 2021: Vehicle Maintenance Fund (#503)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Service	1,221,500
Appropriated Equity	(2,132)
Misc. Revenue	895
TOTAL REVENUES:	<u>1,220,263</u>
<u>EXPENDITURES:</u>	
Vehicle Maintenance	<u>1,220,263</u>
TOTAL EXPENDITURES:	<u>1,220,263</u>

FY 2021: Risk Management Fund (#504)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Interest Revenue	7,000
Charges for Service	1,896,043
Appropriated Equity	<u>38,893</u>
TOTAL REVENUES:	<u><u>1,941,936</u></u>
<u>EXPENDITURES:</u>	
Non-Departmental	<u>1,941,936</u>
TOTAL EXPENDITURES:	<u><u>1,941,936</u></u>

FY 2021: Building Maintenance Fund (#506)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Services	2,617,634
Interest Revenue	3,000
Appropriated Equity	<u>53,971</u>
TOTAL REVENUES:	<u>2,674,605</u>
<u>EXPENDITURES:</u>	
Building Maintenance	<u>2,674,605</u>
TOTAL EXPENDITURES:	<u>2,674,605</u>

FY 2021: Loan Pool Fund (#508)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Interest Revenue	62,954
Appropriated Equity	<u>351,746</u>
TOTAL REVENUES:	<u><u>414,700</u></u>
 <u>EXPENDITURES:</u>	
Transfers	<u>414,700</u>
TOTAL EXPENDITURES:	<u><u>414,700</u></u>

FY 2021: POLICE BENEFIT TRST FUND (#606)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Misc Revenue	1,475
Appropriated Equity	<u>3,925</u>
TOTAL REVENUES:	<u><u>5,400</u></u>
 <u>EXPENDITURES:</u>	
Police	<u>5,400</u>
TOTAL EXPENDITURES:	<u><u>5,400</u></u>

FY 2021: POLICE FORFEITURE TRST FUND (#607)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Misc Revenue	-
Interest Revenue	1,000
Appropriated Equity	69,000
TOTAL REVENUES:	70,000
<u>EXPENDITURES:</u>	
Police - (pursuant to the Florida Contraband Forfeiture Act)	70,000
TOTAL EXPENDITURES:	70,000

FY 2021: POLICE EDUCATION TRST FUND (#615)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Police Education	<u>7,000</u>
TOTAL REVENUES:	<u><u>7,000</u></u>
<u>EXPENDITURES:</u>	
Police	<u>7,000</u>
TOTAL EXPENDITURES:	<u><u>7,000</u></u>

FY 2021: RECREATION SCHOLARSHIP FUND (#621)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Charges for Service	10,000
Interest Revenue	300
Misc Revenue	<u>17,000</u>
TOTAL REVENUES:	<u><u>27,300</u></u>
<u>EXPENDITURES:</u>	
Recreation	<u>27,300</u>
TOTAL EXPENDITURES:	<u><u>27,300</u></u>

FY 2021: FEDERAL POLICE FORFEITURE FUND (#625)
PREPARED: September 5, 2020
FINANCE: Finance Staff

	PROPOSED BUDGET
<u>REVENUES:</u>	
Interest Revenue	1,000
Appropriated Equity	<u>45,000</u>
TOTAL REVENUES:	<u>46,000</u>
<u>EXPENDITURES:</u>	
Police - (pursuant to Federal Forfeiture Regulations)	<u>46,000</u>
TOTAL EXPENDITURES:	<u>46,000</u>



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (7) Resolution No. 20-49 - Adopting the Final Capital Budget for FY21

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Move to approve Resolution No. 20-49.

SUMMARY: The attached Resolution adopts the Final Capital Budget for FY21 (October 1, 2020 to September 30, 2021).

Project No.: Funding Account No.:

Presenter: Scott Neils, Jake Johansson

ATTACHMENTS:

1.	Reso. No. 20-49 Final Capital Budget - FINAL	Reso. No. 20-49 Final Capital Budget - FINAL.docx
2.	Reso. No. 20-49 Exhibit A - Final Capital Budget FY21	Reso. No. 20-49 Exhibit A - Final Capital Budget FY21.xlsx

Robin Fenwick
Lupe Reyna-Coffin
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/14/2020
Approved - 9/14/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

RESOLUTION NO. 20-49

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA, ADOPTING THE FINAL CAPITAL BUDGET FOR FISCAL YEAR 2021 (OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021) FOR THE CITY OF PORT ORANGE; SETTING FORTH ANTICIPATED SOURCES OF REVENUE IN THE AMOUNT OF \$ 11,793,116; SETTING FORTH EXPENDITURES IN AN EQUIVALENT AMOUNT; PROVIDING FOR APPROPRIATION EXPENDITURES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Port Orange approved In concept the Capital Improvement Program for FY2021 – FY2026 by Resolution No. 20-29 on August 4, 2020; and

WHEREAS, the proposed program sets forth, in detail, information on revenues and expenditures, including debt service, and comparative figures for preceding fiscal years; and

WHEREAS, the City Council has made a study of the recommended program and has made amendments thereto as indicated in the budget; and

WHEREAS, a general summary of the proposed program has been advertised in a newspaper of general circulation in the City with notice to all citizens that the program is available for public inspection in the office of the City Clerk; and

WHEREAS, a public hearing on the proposed program was conducted by the City Council at 6:30 PM on August 4, 2020, in City Council Chambers at City Hall, 1000 City Center Circle, Port Orange, Florida; and

WHEREAS, a public hearing on the Capital Budget was conducted by the City Council at 6:30 P.M. on September 9, 2020, and will be conducted at 6:30 P.M. on September 23, 2020 in City Council Chambers at City Hall, 1000 City Center Circle, Port

Orange, Florida; and

WHEREAS, the City Council hereby adopts the final capital budget for fiscal year 2021 (October 1, 2020 through September 30, 2021) as reflected herein.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. The following amounts are appropriated for various funds:

<u>Fund #</u>	<u>Description</u>	<u>Amount</u>
301	Capital Projects	\$ 969,494
311	Fire Impact Fee Fund	112,071
312	Transportation Impact Fee	448,054
317	General Capital Projects Fund	1,899,500
403	W & S Renewal & Replacement	3,617,960
405	W & S Impact Fee	1,512,000
416	Wetland Mitigation	94,146
505	Lease and Replacement	2,838,416
611	Recreation Impact	301,475

Section 2. The 2021 fiscal year (October 1, 2020 through September 30, 2021) capital budget for the City of Port Orange for the Capital Projects Fund (301), Fire Impact Fee Fund (311), Transportation Impact Fee Fund (312), General Capital Projects Fund (317), Water and Sewer Renewal and Replacement Fund (403), Water and Sewer Impact Fee Fund (405), Wetland Mitigation Credit Fund (416), Lease and Replacement Fund (505), and Recreation Impact Fee Fund (611), as submitted by the City Manager and as amended by the City Council to fund the amounts necessary for the successful operation of the City departments, is hereby adopted. An operating summary of the revenues and appropriations by fund is attached hereto as Composite Exhibit A.

Section 3. The capital budget adopted in the preceding section shall

govern the expenditures for the City during the ensuing fiscal year effective October 1, 2020 through September 30, 2021.

Section 4. Supplemental appropriations, reductions of appropriations, emergency appropriations, and interdepartmental transfers of appropriations may be effected by the City Council and the City Manager as deemed necessary in strict compliance with the procedures specified in Chapter 2, Article VI, Division 3, Code of Ordinances, City of Port Orange, Florida.

Section 5. This resolution shall become effective immediately upon adoption.

MAYOR DONALD O. BURNETTE

ATTEST:

Robin L. Fenwick, MMC, City Clerk

Adopted on the _____ day of September 2020

Reviewed and Approved: _____
Matthew J. Jones, City Attorney

COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 Capital Projects Fund #301
PREPARED: 9/4/20
FINANCE: Finance Staff

PROPOSED BUDGET

REVENUES:

Gasoline Tax	1 - 6 cent	655,503
Gasoline Tax	1 - 5 cent	473,133
Interest Revenue		15,000
Appropriated Fund Equity		(174,142)

TOTAL REVENUES:	<u>969,494</u>
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EXPENDITURES:

Public Works Expenditures	969,494
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TOTAL EXPENDITURES:	<u>969,494</u>
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COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 Fire Impact Fee Fund #311
PREPARED: 9/4/20
FINANCE: Finance Staff

	PROPOSED BUDGET
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REVENUES:

Interest Revenue	3,000
Fire Impact Fee	103,526
Appropriated Fund Equity	5,545

TOTAL REVENUES:	<u>112,071</u>
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EXPENDITURES:

Fire Services Expenditures	112,071
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TOTAL EXPENDITURES:	<u>112,071</u>
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COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 Transportation Impact Fee Fund #312
PREPARED: 9/4/20
FINANCE: Finance Staff

	PROPOSED BUDGET
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REVENUES:

Interest Revenue	5,000
Transportation Impact Fee	443,058

TOTAL REVENUES:	<u>448,058</u>
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EXPENDITURES:

Public Works Expenditures	448,058
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TOTAL EXPENDITURES:	<u>448,058</u>
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COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 General Capital Projects Fund #317
PREPARED: 9/4/20
FINANCE: Finance Staff

	PROPOSED BUDGET
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REVENUES:

Transfer from General Fund	1,897,000
Interest Revenue	2,500
TOTAL REVENUES:	<u>1,899,500</u>

EXPENDITURES:

Non-Departmental Expenditures	1,899,500
TOTAL EXPENDITURES:	<u>1,899,500</u>

COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 **Water and Sewer Renewal and Replacement Fund #403**
PREPARED: **9/4/20**
FINANCE: **Finance Staff**

	PROPOSED BUDGET
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REVENUES:

Transfers from Other Funds	2,500,000
Interest Revenue	5,000
Appropriated Fund Equity	1,112,960
TOTAL REVENUES:	<u>3,617,960</u>

EXPENDITURES:

Water & Sewer Expenditures	3,617,960
TOTAL EXPENDITURES:	<u>3,617,960</u>

COMPOSITE EXHIBIT A**Resolution Number: 20-49**

FY 2021 **Water and Sewer Impact Fee Fund #405**
PREPARED: **9/4/20**
FINANCE: **Finance Staff**

	PROPOSED BUDGET
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REVENUES:

Impact Fees	600,000
Interest Revenue	5,000
Appropriated Fund Equity	<u>907,000</u>

TOTAL REVENUES:	<u><u>1,512,000</u></u>
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EXPENDITURES:

Water & Sewer Expenditures	1,512,000
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TOTAL EXPENDITURES:	<u><u>1,512,000</u></u>
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COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 Wetland Mitigation Credit Fund #416
PREPARED: 9/4/20
FINANCE: Finance Staff

	PROPOSED BUDGET
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REVENUES:

Interest Revenue	5,000
Appropriated Fund Equity	89,146

TOTAL REVENUES:	<u>94,146</u>
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EXPENDITURES:

Non-Departmental Expenditures	94,146
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TOTAL EXPENDITURES:	<u>94,146</u>
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COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 Lease and Replacement Fund #505
PREPARED: 9/4/20
FINANCE: Finance Staff

PROPOSED BUDGET

REVENUES:

Interest Revenue	20,000
Transfer from Other Funds	2,818,416

TOTAL REVENUES:	<u>2,838,416</u>
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EXPENDITURES:

Non-Departmental Expenditures	2,838,416
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TOTAL EXPENDITURES:	<u>2,838,416</u>
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COMPOSITE EXHIBIT A

Resolution Number: 20-49

FY 2021 Recreation Impact Fee Fund #611
PREPARED: 9/4/20
FINANCE: Finance Staff

	PROPOSED BUDGET
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REVENUES:

Recreation Impact Fees	299,475
Interest Revenue	2,000

TOTAL REVENUES:	<u>301,475</u>
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EXPENDITURES:

Recreation Expenditures	301,475
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TOTAL EXPENDITURES:	<u>301,475</u>
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CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (8) Resolution No. 20-50 - Adopting the Final Millage Rate for FY21 for Town Center CRA Tax Increment District

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Move to approve Resolution No. 20-50.

SUMMARY: The attached Resolution will establish the Final Millage rate of 4.6622 mills for the Town Center Tax Increment District for FY21 (October 1, 2020 to September 30, 2021).

Project No.: Funding Account No.:

Presenter: Scott Neils, Jake Johansson

ATTACHMENTS:

1.	Reso. No. 20-50 - Final Millage Rate for Town Center CRA Tax Increment District - FY21 - FINAL	Reso. No. 20-50 - Final Millage Rate for Town Center CRA Tax Increment District - FY21 - FINAL.doc
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Robin Fenwick
Lupe Reyna-Coffin
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/16/2020
Approved - 9/17/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

RESOLUTION NO. 20-50

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
PORT ORANGE, VOLUSIA COUNTY, FLORIDA;
ADOPTING THE FINAL AD VALOREM PROPERTY TAX
MILLAGE RATE TO BE LEVIED FOR THE TOWN CENTER
TAX INCREMENT DISTRICT, FOR FISCAL YEAR 2021
(OCTOBER 1, 2020 TO SEPTEMBER 30, 2021); AND
PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Port Orange, Florida, has determined the amount of revenue required to meet the Town Center Tax increment district operating and capital objectives for fiscal year 2021; and

WHEREAS, a substantial portion of this operating revenue is derived from ad valorem tax receipts; and

WHEREAS, a general summary of the proposed budget has been posted on the City's website and is available for public inspection in the office of the City Clerk; and

WHEREAS, the City Council on September 9, 2020 duly adopted its tentative millage and tentative budget by Resolution Nos. 20-35 through 20-41, inclusive; and

WHEREAS, the city staff provided for the advertisement of the Notice of the Proposed Tax Increase and the Budget Summary as required by Florida Statutes, Section 200.0065(2)(d) for the meeting of September 23, 2020; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. The final millage rate for fiscal year 2021 for the Community Redevelopment Agency for Port Orange Town Center Tax Increment District of the City of Port Orange is hereby levied at 4.6622 mills per \$1,000.00 of valuation. This final

millage rate is a 9.90% increase above the rolled-back rate, which is the percentage increase in property taxes adopted by the City Council for tax increment district operating and capital purposes.

Section 2. This resolution shall take effect immediately upon adoption.

MAYOR DONALD O. BURNETTE

ATTEST:

Robin L. Fenwick, MMC, City Clerk

Adopted on the ____ day of September, 2020.

Reviewed and Approved: _____
Matthew J. Jones, City Attorney



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (9) Resolution No. 20-51 - Adopting the Final Operating Budget for FY21 for Town Center CRA Tax Increment District

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Move to approve Resolution No. 20-51.

SUMMARY: The attached Resolution will establish the Final Operating budget for the Town Center CRA Tax Increment District for FY21 (October 1, 2020 to September 30, 2021).

Project No.: Funding Account No.:

Presenter: Scott Neils, Jake Johansson

ATTACHMENTS:

1.	Reso. No. 20-51 - Final Operating Budget - Town Center - FY21 - FINAL	Reso. No. 20-51 - Final Operating Budget - Town Center - FY21 - FINAL.doc
2.	Reso. No. 20-51 Town Center Final Operating - Exhibit A	Reso. No. 20-51 Town Center Final Operating - Exhibit A.xls

Robin Fenwick
Lupe Reyna-Coffin
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/14/2020
Approved - 9/14/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

RESOLUTION NO. 20-51

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
PORT ORANGE, VOLUSIA COUNTY, FLORIDA;
ADOPTING THE FINAL TOWN CENTER TAX INCREMENT
DISTRICT OPERATING BUDGET FOR FISCAL YEAR 2021
(OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021);
SETTING FORTH ANTICIPATED SOURCES OF REVENUE
IN THE ESTIMATED AMOUNT OF \$472,758; SETTING
FORTH EXPENDITURES IN AN EQUIVALENT AMOUNT;
PROVIDING FOR APPROPRIATION AND PROCEDURES;
AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Charter, Section 3.08 of the City of Port Orange Code of Ordinances, as amended on October 9, 2001 states that the City Council shall by resolution adopt the annual budget, budget amendments and authorize appropriations; and

WHEREAS, the City adopts its budget pursuant to its Charter and Section 166.241, Florida Statutes; and

WHEREAS, the City Manager of the City of Port Orange has prepared the annual report and budget for the Town Center Tax increment district of the City of Port Orange for fiscal year 2021 (October 1, 2020 to September 30, 2021) and has submitted same to the City Council; and

WHEREAS, the proposed budget sets forth, in detail, information on revenues and expenditures, including debt service, and comparative figures for preceding fiscal years; and

WHEREAS, the City Council has made a study of the recommended budget and has made amendments thereto as indicated in the budget; and

WHEREAS, a general summary of the proposed budget has been posted on the City's website and is available for public inspection in the office of the City Clerk; and

WHEREAS, the City Council on September 9, 2020 duly adopted its tentative millage and tentative budget by Resolution Nos. 20-35 through 20-41, inclusive; and

WHEREAS, the city staff provided for the advertisement of the Notice of the Proposed Tax Increase and the Budget Summary as required by Florida Statutes, Section 200.0065(2)(d) for the meeting of September 23, 2020; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. The following amounts are appropriated for various funds:

<u>Fund #</u>	<u>Description</u>	<u>Amount</u>
103	Tax Increment Town Center Fund	<u>472,758</u>
TOTAL		\$ <u>472,758</u>

A summary of the estimated revenues and appropriations for all funds is attached hereto as Composite Exhibit A.

Section 2. The 2021 fiscal year operating budget for the Community Redevelopment Agency for Port Orange Town Center Tax Increment District of the City of Port Orange, as submitted by the City Manager and as amended by the City Council to fund the amounts necessary for the successful operation of the district, is hereby finally adopted.

Section 3. The budget finally adopted in the preceding section shall govern the expenditures of the Town Center tax increment district of the City during the ensuing fiscal year effective October 1, 2020 through September 30, 2021.

Section 4. Supplemental appropriations, reductions of appropriations, emergency appropriations, and interdepartmental transfers of appropriations may be

effected by the City Council and the City Manager as deemed necessary in strict compliance with the procedures specified in Chapter 2, Article VI, Division 3, Code of Ordinances, City of Port Orange, Florida.

Section 5. This resolution shall become effective immediately upon adoption.

MAYOR DONALD O. BURNETTE

ATTEST:

Robin L. Fenwick, MMC, City Clerk

Passed and adopted on the ____ day of September, 2020.

Reviewed and Approved: _____
Matthew J. Jones, City Attorney

COMPOSITE EXHIBIT A

Resolution Number: 20-51

FY 2021: TAX INCREMENT TOWNCENTER FUND (#103)**PREPARED: September 4, 2020****FINANCE: Finance Staff**

	PROPOSED BUDGET
<u>REVENUES:</u>	
Ad Valorem Tax	90,705
Interest Revenue	1,000
Rentals	3,500
Intergovernmental Revenue	120,032
Transfer from other Funds	257,521
Property Tax Recovery	-
TOTAL REVENUES:	472,758
<u>EXPENDITURES:</u>	
Town Center Tax Increment expenses	472,758
TOTAL EXPENDITURES:	472,758



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (10) Resolution No. 20-52 - Adopting the Final Millage Rate for FY21 for Eastport CRA Tax Increment District

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Move to approve Resolution No. 20-52.

SUMMARY: The attached Resolution will establish the Final Millage rate of 4.6622 mills for the Eastport Tax Increment District for FY21 (October 1, 2020 to September 30, 2021).

Project No.: Funding Account No.:

Presenter: Scott Neils, Jake Johansson

ATTACHMENTS:

1.	Reso. No. 20-52 Final Millage Rate - Eastport CRA FY21 - FINAL	Reso. No. 20-52 Final Millage Rate - Eastport CRA FY21 - FINAL.doc
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Robin Fenwick
Lupe Reyna-Coffin
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/16/2020
Approved - 9/17/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

RESOLUTION NO. 20-52

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
PORT ORANGE, VOLUSIA COUNTY, FLORIDA;
ADOPTING THE FINAL AD VALOREM PROPERTY TAX
MILLAGE RATE TO BE LEVIED FOR THE EASTPORT TAX
INCREMENT DISTRICT, FOR FISCAL YEAR 2021
(OCTOBER 1, 2020 TO SEPTEMBER 30, 2021); AND
PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Port Orange, Florida, has determined the amount of revenue required to meet the Eastport Tax increment district operating and capital objectives for fiscal year 2021; and

WHEREAS, a substantial portion of this operating revenue is derived from ad valorem tax receipts; and

WHEREAS, a general summary of the proposed budget has been posted on the City's website and is available for public inspection in the office of the City Clerk; and

WHEREAS, the City Council on September 9, 2020 duly adopted its tentative millage and tentative budget by Resolution Nos. 20-35 through 20-41, inclusive; and

WHEREAS, the city staff provided for the advertisement of the Notice of the Proposed Tax Increase and the Budget Summary as required by Florida Statutes, Section 200.0065(2)(d) for the meeting of September 23, 2020; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. The final millage rate for fiscal year 2021 for the Community Redevelopment Agency for Eastport Business Center of the City of Port Orange is hereby levied at 4.6622 mills per \$1,000.00 of valuation. This final millage rate is a 9.90% increase above the rolled-back rate, which is the percentage increase in property taxes adopted by the City Council for tax increment district operating and capital purposes.

Section 2. This resolution shall take effect immediately upon adoption.

MAYOR DONALD O. BURNETTE

ATTEST:

Robin L. Fenwick, MMC, City Clerk

Adopted on the ____ day of September, 2020.

Reviewed and Approved: _____
Matthew J. Jones, City Attorney



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (11) Resolution No. 20-53 - Adopting the Final Operating Budget for FY21 Eastport CRA Tax Increment District

DEPARTMENT: Finance

GOAL:

RECOMMENDED MOTION: Move to approve Resolution No. 20-53.

SUMMARY: The attached Resolution will establish the Final Operating budget for the Eastport CRA Tax Increment District for FY21 (October 1, 2020 to September 30, 2021).

Project No.: Funding Account No.:

Presenter: Scott Neils, Jake Johansson

ATTACHMENTS:

1.	Reso. No. 20-53 Final Operating Budget - Eastport CRA FY21 - FINAL	Reso. No. 20-53 Final Operating Budget - Eastport CRA FY21 - FINAL.doc
2.	Reso. No. 20-53 Eastport Final Operating - Exhibit A	Reso. No. 20-53 Eastport Final Operating - Exhibit A.xls

Robin Fenwick
Lupe Reyna-Coffin
Scott Neils
Matthew Jones
Jake Johansson
Robin Fenwick

Created/Initiated - 9/11/2020
Approved - 9/14/2020
Approved - 9/14/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020

RESOLUTION NO. 20-53

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
PORT ORANGE, VOLUSIA COUNTY, FLORIDA;
ADOPTING THE FINAL EASTPORT TAX INCREMENT
DISTRICT OPERATING BUDGET FOR FISCAL YEAR 2021
(OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021);
SETTING FORTH ANTICIPATED SOURCES OF REVENUE
IN THE ESTIMATED AMOUNT OF \$248,113; SETTING
FORTH EXPENDITURES IN AN EQUIVALENT AMOUNT;
PROVIDING FOR APPROPRIATION AND PROCEDURES;
AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Charter, Section 3.08 of the City of Port Orange Code of Ordinances, as amended on October 9, 2001 states that the City Council shall by resolution adopt the annual budget, budget amendments and authorize appropriations; and

WHEREAS, the City adopts its budget pursuant to its Charter and Section 166.241, Florida Statutes; and

WHEREAS, the City Manager of the City of Port Orange has prepared the annual report and budget for the Eastport Tax increment district of the City of Port Orange for fiscal year 2020 (October 1, 2019 to September 30, 2020) and has submitted same to the City Council; and

WHEREAS, the proposed budget sets forth, in detail, information on revenues and expenditures, including debt service, and comparative figures for preceding fiscal years; and

WHEREAS, the City Council has made a study of the recommended budget and has made amendments thereto as indicated in the budget; and

WHEREAS, a general summary of the proposed budget has been posted on the City's website and is available for public inspection in the office of the City Clerk; and

WHEREAS, a general summary of the proposed budget has been posted on the City's website and is available for public inspection in the office of the City Clerk; and

WHEREAS, the City Council on September 9, 2020 duly adopted its tentative millage and tentative budget by Resolution Nos. 20-35 through 20-41, inclusive; and

WHEREAS, the city staff provided for the advertisement of the Notice of the Proposed Tax Increase and the Budget Summary as required by Florida Statutes, Section 200.0065(2)(d) for the meeting of September 23, 2020; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. The following amounts are appropriated for various funds:

<u>Fund #</u>	<u>Description</u>	<u>Amount</u>
102	Tax Increment Eastport Fund	<u>248,113</u>
TOTAL		\$ <u>248,113</u>

A summary of the estimated revenues and appropriations for all funds is attached hereto as Composite Exhibit A.

Section 2. The 2021 fiscal year operating budget for the Community Redevelopment Agency for Eastport Business Center tax increment district of the City of Port Orange, as submitted by the City Manager and as amended by the City Council to fund the amounts necessary for the successful operation of the district, is hereby finally adopted.

Section 3. The budget finally adopted in the preceding section shall govern the expenditures of the Eastport tax increment district of the City during the ensuing fiscal year effective October 1, 2020 through September 30, 2021.

Section 4. Supplemental appropriations, reductions of appropriations, emergency appropriations, and interdepartmental transfers of appropriations may be effected by the City Council and the City Manager as deemed necessary in strict compliance with the procedures specified in Chapter 2, Article VI, Division 3, Code of Ordinances, City of Port Orange, Florida.

Section 5. This resolution shall become effective immediately upon adoption.

MAYOR DONALD O. BURNETTE

ATTEST:

Robin L. Fenwick, MMC, City Clerk

Passed and adopted on the ____ day of September, 2020.

Reviewed and Approved: _____
Matthew J. Jones, City Attorney

COMPOSITE EXHIBIT A**Resolution Number: 20-53****FY 2021: TAX INCREMENT EASTPORT FUND (#102)****PREPARED: September 4, 2020****FINANCE: Finance Staff**

	PROPOSED BUDGET
<u>REVENUES:</u>	
Ad Valorem Tax	118,201
Interest Revenue	2,400
Intergovernmental Revenue	154,714
Appropriated Equity	<u>(27,202)</u>
TOTAL REVENUES:	<u>248,113</u>
<u>EXPENDITURES:</u>	
Eastport Tax Increment expenses	<u>248,113</u>
TOTAL EXPENDITURES:	<u>248,113</u>



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 9/23/2020

Consent item: No

SUBJECT: (12) Golf Course Management Model Discussion

DEPARTMENT: Parks & Recreation

GOAL:

RECOMMENDED MOTION:

SUMMARY: The department will provide a presentation on three common models used in the industry that will include a high level cost assumption for each model. The golf advisory board was presented this slide presentation back in June and provided what they thought would be the pros and cons of each model. The board provided a recommendation. The current contract expires September 2022. If the council chooses to change the model it would give staff time to dig deeper and research potential financial impacts for the model chosen if different than current model.

Project No.: Funding Account No.:

Presenter: Susan Lovallo

ATTACHMENTS:

1.	Alans report	Alans report.docx
2.	Management Models council 2020	Management Models council 2020.pptx

Robin Fenwick
Susan Lovallo
Jake Johansson
Robin Fenwick

Created/Initiated - 9/17/2020
Approved - 9/17/2020
Approved - 9/18/2020
Final Approval - 9/18/2020



Municipal Golf Course Management Best Practices

February 27, 2015

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Executive Summary

The purpose of this study is to compare Port Orange's golf course contract and management against other municipal courses within Volusia County and around the State of Florida. The goal of the analysis is to identify changes to the City's current management structure that might enhance the management and operations of the Cypress Head golf course.

This report is separated into the following subject areas and sections

1. Executive Summary,
2. Methodology,
3. Management Comparison, and
4. Financial Comparisons

In short, the City of Port Orange should revisit the current contract with Kemper Sports. There are some opportunities for improvement of the current contract that will help clarify roles and responsibilities of both the City and the contractor. In addition, the City should consider conducting a cost-benefit analysis before the end of the current contract in order to determine if it would be more efficient to manage the golf course with in-house personnel. We have provided a summary of recommendations in Attachment A at the end of this document.

Methodology

Staff employed a number of tools in obtaining information and producing recommendations. Data gathering and analytical tools included:

- Document Review
 - Staff reviewed golf management contracts, budgets, Consolidated Annual Financial Reports (CAFR), and other related documents.
- Interviews
 - Staff interviewed city managers, golf contract managers, finance staff and golf management companies in order to obtain a deeper understanding of the issues for each peer.
- Financial Analysis
 - Staff reviewed the most recent financial information to determine the financial viability of each city's golf operation.
- Peer Comparison
 - Staff compared peer cities provided by the City manager for comparative purposes. These peer cities include:
 - Belle Glade (SugarCane Golf Club)
 - Delray Beach (Lakeview and Municipal Golf Clubs)
 - New Smyrna Beach (Municipal Golf Course), and
 - Ormond Beach (River Bend Golf Course)

This study did not include a fee study and therefore there is no fee comparison included.

Management Comparison

This section identifies the differences between Port Orange and peer cities in relation to managing golf courses. The data points we have compared and identified in this section include:

- (1) Overall management structure and golf course amenities,
- (2) Management functions and financial construct,
- (3) Ownership and maintenance of equipment and facilities,
- (4) Length and termination of contracts, and
- (5) Alcoholic beverage license responsibilities.

General Contract and Financial Management Comparisons

All cities in the study employ a management company to operate their golf course, except for New Smyrna Beach, which only outsources its onsite restaurant. Table 1 below identifies the contract structure and amenities for each city.

Table 1. Golf Course Management Structures and Amenities for Port Orange and Peers

City	Contract or In-House	Contractor	Amenities
Port Orange	Contract	Kemper Sports	18 holes (6,832 yard course); Restaurant; Foot Golf; Driving Range; Pro Shop
Belle Glade	Contract	Golf Operations Link of Florida	18 Holes (6,500 yard course); Driving Range; Pro Shop; Restaurant
Delray Beach	Contract	BJCE, Inc.	2, 18 hole courses (9,890 yards total); Restaurant, Putting Surface; Driving Range; Pro Shop
New Smyrna Beach¹	In-House and Contract	Tiano's Restaurant	18 Holes (6,200 yard course); Pro Shop; Driving Range; Restaurant
Ormond Beach	Contract	River Bend Management Group	18 Holes (6,821 yard course); Restaurant; Driving Range; Pro Shop

¹ New Smyrna Beach manages the golf course with in-house staff, however the City contracts out the operations of the restaurant.

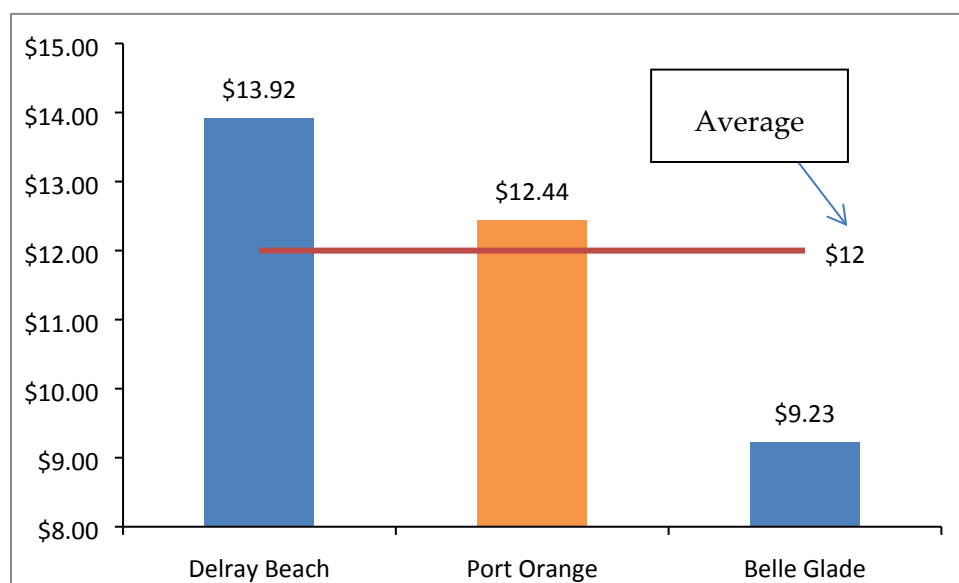
It is interesting to note that of the peers, Port Orange is the only city to offer 9-holes of foot golf (golf played with a soccer ball and a 28-inch pin). While most cities contract out golf management services, the structure of each contract is slightly different. Tables 2 through 4 discuss these differences.

Table 2. Comparison of Financial Structures for Golf Management Contracts

City	Functions Contracted	Contract Cost	Financial Setup
Port Orange	Golf operations and maintenance; Food and Beverage	City pays \$85,000/Year	All revenues and expenses flow through City funds
Belle Glade	Golf operations and maintenance; Snack bar	City pays up to \$60,000/Year	All revenue and expenses remain with contractor
Delray Beach	Golf operations and maintenance; Food and Beverage	City pays \$137,700/Year	All revenues and expenses flow through City funds
New Smyrna Beach	In-House (except for restaurant)	Tiano's pays city \$800 per month plus utilities for the privilege of running the restaurant	Golf Course Department Enterprise Fund
Ormond Beach	Golf operations and maintenance; Food and Beverage	Contractor pays City \$84,644 to lease golf course	Revenue from lease goes to Airport fund due to golf course location on airport property

Of the cities that pay for golf course management (Port Orange, Belle Glade and Delray Beach), the City of Port Orange pays the slightly above the average amount among the three for golf course management. Staff arrived at this average by normalizing costs into annual cost per yard managed. Figure 1 illustrates these costs.

Figure 1. Annual Contract Cost Per Golf Course Yard



Each of the three cities that pay for golf course management includes similar responsibilities and amenities; however only Port Orange includes a foot golf course. While Belle Glade pays the least for golf course management, that City's staff indicates that the golf course would not be viable without significant private donations of equipment and services in addition to the \$60,000 paid by the City.

Ormond Beach has the most beneficial golf management contract. The City leases their golf course to a management company based on the assessed value of the land (current annual payments to the City are \$84,644). The City's contract establishes similar guidelines for operations of the golf course as the other cities included in this study. The contract manager in Ormond Beach indicates that this arrangement has been beneficial and there have been no significant issues with the golf course or the management company.

Both the City's contract manager and the management company indicated that this management structure is a holdover from the previous owners of the golf course who thought it would be a viable model. However, since the downturn in the economy and the over-building of golf courses in Florida, management companies would be wary of entering into contracts that do not limit their liability for loss.

Restaurant Operations

Port Orange was interested in comparing food and beverage operations at other golf courses. Table 3 shows a comparison of restaurant operations between Port Orange and peer cities.

Table 3. Comparison of Food and Beverage Operations Between Port Orange and Peer Cities

City	Restaurant Manager	Restaurant Facility	Restaurant Capacity	Banquet Capacity	Net Annual Revenue
Port Orange	Contracted along with Golf Operations	Open: 11-6 most days Menu: mostly bar fare	89	178	(\$13,986.66) ²
Belle Glade	Contracted along with Golf Operations	Only snack bar	None	None	N/A
Daytona Beach¹	Individual contract for restaurant operations	Open: 6:30 am – 8 pm Menu: American for breakfast and lunch; Italian for dinner	140	Uses restaurant as banquet space if needed	\$12,000
Delray Beach – Municipal Golf Club	Contracted along with golf course operations.	Open: 7am-9pm (summer) Only lunch food Menu: sandwiches, burgers, drinks, salads	40	250	(\$28,312) ³
Delray Beach – Lakeview Golf Course	Contracted along with golf course operations.	Only snack bar	None	None	N/A
New Smyrna Beach	Individual contract for restaurant operations	Tiano's Restaurant: Open: 10-9, Lunch and Dinner Menu: Italian	150	No banquet facilities but people can rent out restaurant	\$9,600 (plus utilities) ⁴
Ormond Beach	Contracted with Golf Operations	Open: 10-4 most days. Menu: Menu mostly bar food, sandwiches and drinks	25	75	N/A

¹ Daytona Beach's information is based on a contract that their Council will vote on March 4th, 2015.

² Net loss is based on FY 2014 trial balance and includes estimated overhead costs

N/A indicates costs/revenues associated with restaurant is not individually identified by contractor or City.

³ Loss includes approximately 37.5% overhead associated with the restaurant and banquet operation. Lakeview Golf Course's snack bar showed modest net revenue in FY 2010-11, but overhead is not included in that number.

⁴ Tiano's (the manager of the golf course restaurant) pays the City \$800 per month for the lease in addition to utilities associated with restaurant operations.

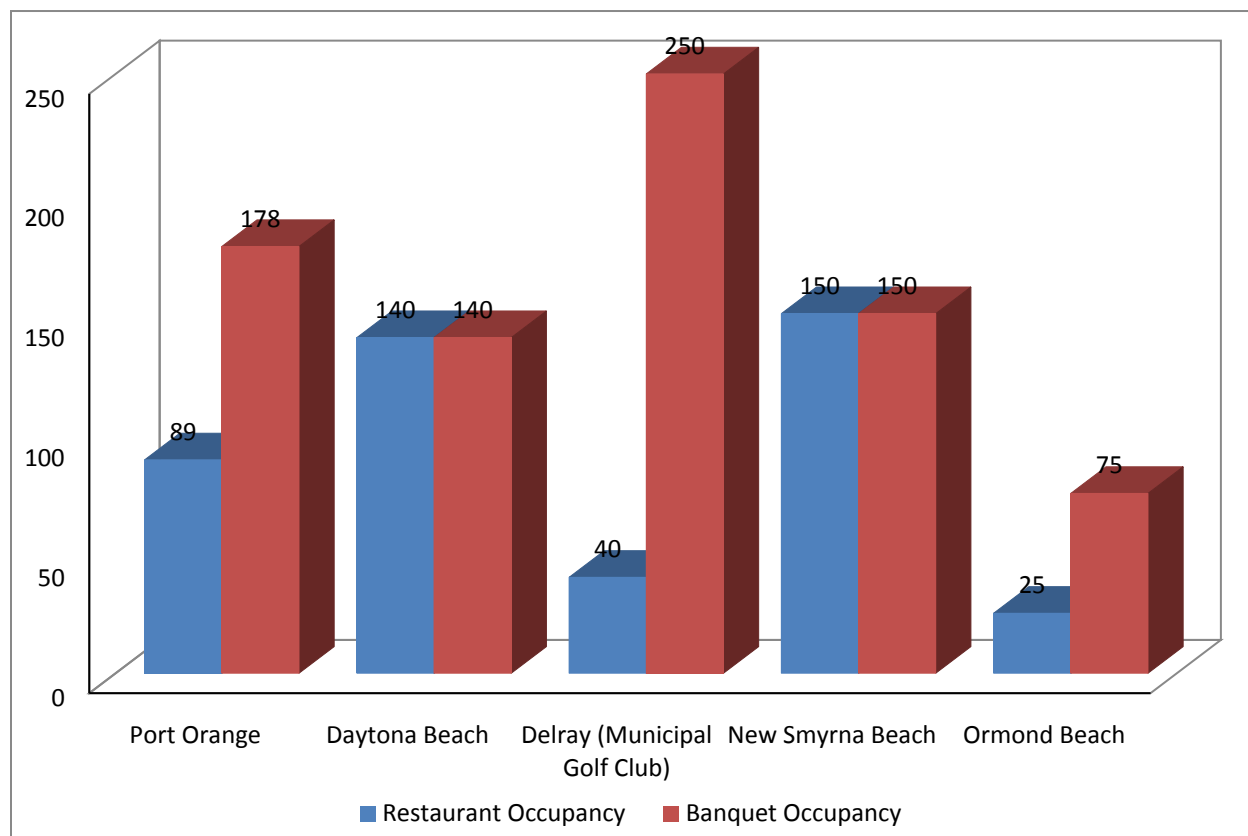
For this comparison, staff added Daytona Beach to the peer group in order to obtain more information on Volusia County municipal golf course restaurant operations. As Table 3 indicates, all golf courses we reviewed have some sort of food and beverage operations. Five out of the seven courses analyzed included full service restaurants and banquet facilities. In some cases banquet facilities were not separate rooms distinct from the on-site restaurant, but rather flex-space adjoining the restaurant.

Based on the information in Table 3, it may be more beneficial to outsource restaurant operations separately from the golf course management contract. While the overall revenues from leases are not significant, having an expert restaurateur manage a food and beverage operation may provide an increase in customer satisfaction and therefore bring more golfers and patrons into the clubhouse.

Recommendation 1. Outsource restaurant operations independently of golf course operations as part of a contract renegotiation or when the current contract expires.

Figure 2 provides a comparison of restaurant and banquet facility sizes.

Figure 2. Comparison of Restaurant and Banquet Facility Occupancy



Note: Daytona Beach's restaurant has flex space, which doubles as a banquet hall. The occupancy of the entire food and beverage area is 140 people. New Smyrna Beach has a restaurant that people can rent out for functions, but there is no separate banquet facility. The occupancy of the entire restaurant is 150 people.

Based on the information provided in Figure 2, Port Orange has the second largest banquet space among the peers we analyzed. The average restaurant occupancy in our study was 89 people, which is exactly where Port Orange fell within the range.

Maintenance and Ownership Comparisons

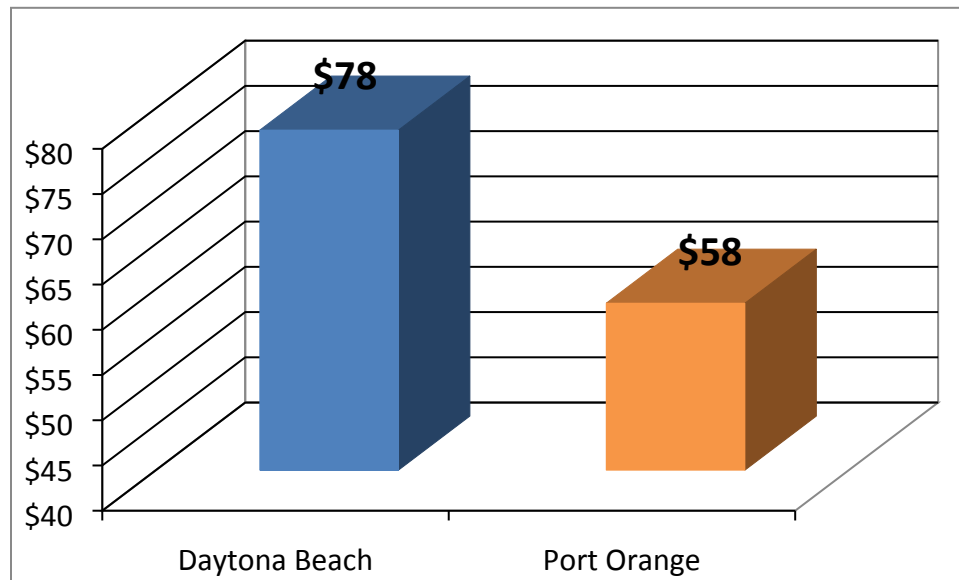
Staff found that the golf management contracts were similar in regards to maintenance responsibility and ownership of land, buildings, equipment, fixtures and other items. Contractors are generally responsible for maintaining everything related to golf course operations. However, even if contractors spend their own money updating the course or facilities, those permanent improvements become property of the cities. While this is also the case in Belle Glade, the City did agree to pay the contractor for some major repairs they felt were critical for course operations.

The City of Port Orange is on the precipice of contributing significant capital dollars to upgrades at its golf course. However, these dollars are considered loans that will be paid back to the City over time.

Another maintenance construct is one in which a city runs the golf course with internal personnel, but contracts out only the maintenance function of the golf course. Daytona Beach currently uses this model and has been happy with the results. The City's current contract is with ValleyCrest Golf Course Maintenance, Inc. The City currently pays the contractor \$975,000 per year to maintain the golf course, which includes 12,567 yards of fairway, driving range, cart paths and other associated maintenance.

The City of Port Orange uses its golf management contract with Kemper Sports to maintain the golf course. Staff estimates that Port Orange maintenance costs are \$399,333 per year to maintain 6,832 yards of fairway, a driving range, putting area, cart paths, a foot golf course and related areas. Figure 3 illustrates standard comparison of annual cost of maintenance per fairway yard.

Figure 3. Annual Cost of Maintenance Per Fairway Yard



Based on the information in Figure 3, it would not be logical to pursue a different construct in which maintenance is contracted separately from golf course operations.

Recommendation 2. Do not contract golf course maintenance separately from golf course operations.

Contract Length and Termination

Staff reviewed golf course management contracts in order to compare the length of contracts and termination provisions. Table 4 indicates the result of this analysis.

Table 4. Contract Length and Termination Provision Comparison

City	Contract Length	Termination Clause
Port Orange	5 year term (with option for 1 additional 5 year term)	(1) City can terminate contract if: a. Contractor does not correct a “default” within 30 days (if the city properly notified contractor of “default”). b. Contractor is unable to cure breach within 120 days c. Contractor breaches contract more than 12 times during any fiscal year d. Contractor commits a breach under Section 15, paragraph D of the contract (mainly ownership changes or financial trouble such as bankruptcy).
Belle Glade	5 year term	12 months written notice
Delray Beach	4 year term (with option for additional 4 years)	90 days written notice
New Smyrna Beach¹	5 years (option for 2 additional 5 year terms)	3 days written notice if contractor is not in compliance.
Ormond Beach²	50 Year ground lease	City can terminate with a letter and no prior notice

¹ This agreement is only for the restaurant located on the golf course. The golf course is managed in-house.

² This termination clause is due to the fact that the FAA could nullify the lease at any time due to the golf course location on airport property.

Three of the five cities that staff reviewed had a term of five years, with Delray Beach having a term of four years. Ormond Beach had a 50 year ground lease, but this is due to the differing construct of their contract.

While the length of each contract is somewhat similar, there were no similarities in the termination clauses. For the contracts that were most similar to Port Orange, the lengths of termination ranged from 90 days written notice to 365 days written notice.

Port Orange’s termination clause includes a number of different termination lengths under different scenarios. This is confusing to the reader and should be simplified to include a length of time after written notice.

Recommendation 3. Renegotiate the contract to simplify the termination clause that provides one time period with written notice.

Alcohol Licenses

Table 5 indicates the structure and ownership of alcohol beverage licenses at City golf courses.

Table 5. Alcohol Licenses

City	Alcohol License Structure
Port Orange	"The contractor, with reasonable assistance of City and the Club for licensing, shall manage the sales of alcoholic beverages, consistent with the laws of the State of Florida."
Belle Glade	Contractor's responsibility to obtain alcoholic beverage permits at its own expense. "The CITY shall have no obligation to obtain said licenses and/or permits."
Delray Beach	• City responsible for: ○ Paying costs, fees and expenditures associated with maintaining alcoholic beverage licenses ○ The cost of the transfer of the alcoholic beverage licenses back to the city upon termination of agreement ○ Remitting sales taxes relating to sale of alcoholic beverages • Contractor responsible for: ○ Transferring the license back to the City upon termination of contract ○ Ensuring that all laws are followed relating to the use of the alcoholic beverage license
New Smyrna Beach	Contractor's responsibility to acquire and pay for license
Ormond Beach	No mention of alcoholic beverage license in contract, but it is owned and managed by the contractor.

Both Belle Glade and New Smyrna Beach have clear language about alcoholic beverage licenses. Both cities delegate both the cost and responsibilities to the contractor. While Delray Beach's contract is somewhat clear on the responsibilities, they are split between the contractor and the City. Port Orange's contract language is relatively vague, leaving the lines of responsibility open to interpretation. It would be clearer to task the contractor with the entire responsibility of the alcoholic beverage license including the transfer of the license back to the city upon termination of the contract.

Recommendation 4. Renegotiate the contract to clarify alcoholic beverage licenses responsibilities.

Financial Comparisons

Staff analyzed each city's operating revenues and expenses related to municipal golf courses to determine if a specific contract construct was more beneficial than any other. Table 6 shows the actual and projected operating revenues and expenses for each course in this study for the last three years. Staff used financial information from budget books (see Exhibits 1 through 4) or contracts for the information in Table 6.

Table 6. 3-Year History of Municipal Golf Operating Revenues and Expenses

	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
Belle Glade			
Operating Revenue	0	0	0
Operating Expenses	60,000	60,000	51,834
Net Operating Revenue	(60,000)	(60,000)	(51,834)
Delray - Municipal Golf Course	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
Operating Revenue	2,912,709	2,940,900	2,983,860
Operating Expenses	2,988,531	2,906,752	2,944,130
Net Operating Revenue	(75,822)	34,148	39,730
Delray - Lakeview Golf Club	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
Operating Revenue	612,753	724,950	659,300
Operating Expenses	574,909	591,447	568,790
Net Operating Revenue	37,844	133,503	90,510
New Smyrna Beach	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
Operating Revenue	1,234,295	1,208,070	1,258,668
Operating Expenses	1,108,771	1,142,969	1,207,318
Net Operating Revenue	125,524	65,101	51,350
Ormond Beach	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
Operating Revenue	84,645	84,645	84,645
Operating Expenses	0	0	0
Net Operating Revenue	84,645	84,645	84,645
Port Orange	FY 2012-13 Actual	FY 2013-14 Projected	FY 2014-15 Budget
Operating Revenue	1,589,896	1,754,521	1,097,447
Operating Expenses	1,424,067	1,525,425	1,575,716
Net Operating Revenue ¹	165,829	229,096	(478,269)

Note: The information in Table 6 does not include: debt service, capital costs, other non-operating costs, or non-operating revenues.

¹ Operating revenues for Port Orange are expected to decrease significantly in FY 2014-15 due to the temporary closure of the course for major reconstruction.

Based on the information in Table 6, only Belle Glade's golf course management construct has a consistent negative effect on net operating

costs. As described previously, Belle Glade pays the management company an amount not to exceed \$60,000 annually and allows the contractor to keep all excess revenue and/or be responsible for all excess expenditures.

Table 6 also shows that Port Orange will have a negative operating balance in FY 2014-15. This is due to the closure of the course for renovation. Due to this forecasted deficit, the Golf Course Fund will borrow approximately \$500,000 from the City's revolving loan fund, which will be paid off in future years. The City expects this renovation will help increase the number of rounds played and revenue in the coming years.

While contracting golf course management and allowing revenues and expenditures to flow through cities seems financially viable (in terms of operating costs), New Smyrna Beach operates their golf course in-house and has also been moderately financially successful. Therefore, it may be worth Port Orange's time to analyze whether managing the course in-house would be beneficial in the future.

Recommendation 5. Perform a cost-benefit analysis of managing the golf course in-house before the next contract renewal date.

While staff was not able to gather performance metrics for all courses, most course managers indicated that there has been a significant decline in rounds played since the Great Recession and that the level of play has not recovered. These managers feel the number of rounds will not increase due to the glut of courses in Florida, and it will only increase after a significant number of courses close their doors. This possibility raises the question of whether a City should support a golf course through this period (that may last another 10 years) or whether it should reevaluate the best use of the land.

Attachment A – List of Recommendations

- Recommendation 1.** Outsource restaurant operations independently of golf course operations as part of a contract renegotiation or when the current contract expires.
- Recommendation 2.** Do not contract golf course maintenance separately from golf course operations.
- Recommendation 3.** Renegotiate the contract to simplify the termination clause that provides one time period with written notice.
- Recommendation 4.** Renegotiate the contract to clarify alcoholic beverage licenses responsibilities.
- Recommendation 5.** Perform a cost-benefit analysis of managing the golf course in-house before the next contract renewal date.

Exhibit 1 – City of Belle Glade Golf Course 2015 Budget

CITY OF BELLE GLADE - ANNUAL BUDGET DEPARTMENTAL DETAIL						
FUND	01	GENERAL				
FUNCTION	572	CULTURE/RECREATION				
DEPT	4530	MUNICIPAL GOLF COURSE				
OBJECT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENSES FY 2012-13	CURRENT BUDGET FY 2013-14	ESTIMATED BUDGET FY 2013-14	PROPOSED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
	<u>OPERATING EXPENSES</u>					
3401	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
4100	COMMUNICATIONS SERVICES	-	-	-	-	-
4300	UTILITIES	-	-	-	-	-
4500	INSURANCE	-	-	-	16,834	16,834
4610	REPAIR & MTN - BUILDING	-	-	-	-	-
4915	OTHER CHARGES - ASSESSMENTS	-	-	-	-	-
	TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 51,834	\$ 51,834
	<u>CAPITAL EXPENSES</u>					
6400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 51,834	\$ 51,834

Exhibit 2 – Delray Beach Golf Course 2015 Budget

*City of Delray Beach, Florida
2014-15 Annual Budget*

Municipal Golf Course

	2012	2013	2014	2015
Revenues	Actual	Actual	Revised	Budget
Prior Year Revenue	\$0	\$0	\$339,442	\$436,110
Intergovernmental Revenue	2,116	1,664	1,750	1,750
Charges for Services	2,807,593	2,855,946	2,882,390	2,924,730
Miscellaneous Revenue	52,228	55,099	56,760	57,380
Total Revenues	\$2,861,937	\$2,912,709	\$3,280,342	\$3,419,970

	2012	2013	2014	2015
Expenditures by Type	Actual	Actual	Revised	Budget
Operating Expenses	\$2,841,611	\$2,988,531	\$2,906,752	\$2,944,130
Capital Outlay	0	0	67,600	172,000
Non-Operating Expenses	33,000	18,000	19,000	18,000
Debt Service	90,642	72,238	410,490	409,340
Total Expenditures	\$2,965,253	\$3,078,769	\$3,403,842	\$3,543,470
Per Capita	\$48.75	\$50.07	\$55.08	\$56.51

	2012	2013	2014	2015
Expenditures by Program	Actual	Actual	Revised	Budget
Administration	\$443,263	\$468,507	\$516,422	\$510,640
Pro Shop	402,636	387,264	428,630	431,370
Course Maintenance	718,977	655,460	771,130	766,880
Restaurant	1,018,566	1,177,982	1,160,570	1,160,240
Capital Outlay	3,520	54,229	97,600	247,000
Miscellaneous	378,291	335,327	429,490	427,340
Total Expenditures	\$2,965,253	\$3,078,769	\$3,403,842	\$3,543,470

*City of Delray Beach, Florida
2014-15 Annual Budget*

Lakeview Golf Course

Revenues	2012 Actual	2013 Actual	2014 Revised	2015 Budget
Prior Year Revenue	\$0	\$0	\$96,132	\$149,110
Intergovernmental Revenue	529	416	500	500
Charges for Services	655,175	610,313	719,450	653,800
Miscellaneous Revenue	4,914	2,024	5,000	5,000
Total Revenues	\$660,618	\$612,753	\$821,082	\$808,410

Expenditures by Type	2012 Actual	2013 Actual	2014 Revised	2015 Budget
Operating Expenses	\$573,144	\$574,909	\$591,447	\$568,790
Capital Outlay	0	0	31,435	40,000
Non-Operating Expenses	15,000	5,000	6,000	5,000
Debt Service	41,753	30,485	192,200	194,620
Total Expenditures	\$629,897	\$610,394	\$821,082	\$808,410
Per Capita	\$10.35	\$9.93	\$13.29	\$12.89

Expenditures by Program	2012 Actual	2013 Actual	2014 Revised	2015 Budget
Administration	\$101,082	\$103,515	\$112,290	\$110,030
Pro Shop	186,406	189,739	198,630	185,120
Course Maintenance	217,043	214,949	247,012	247,740
Restaurant	27,493	23,908	29,950	25,900
Capital Outlay	0	0	35,000	40,000
Miscellaneous	97,873	78,283	198,200	199,620
Total Expenditures	\$629,897	\$610,394	\$821,082	\$808,410

Exhibit 3 – New Smyrna Beach 2015 Golf Course Budget

City of New Smyrna Beach, Florida
PROPRIETARY FUND

GOLF COURSE (401)

OPERATING BUDGET COMPARISON

GOLF COURSE REVENUE SUMMARY	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 ADOPTED	% Change from 2013-14
Charges for Services	\$ 1,185,250	\$ 1,225,260	\$ 1,208,070	\$ 1,258,668	4.19%
Miscellaneous Revenues/Other	7,204	9,035	7,161	11,100	55.01%
Appropriated Fund Balance	-	-	-	-	N/A
Total Golf Course Revenue	\$ 1,192,454	\$ 1,234,295	\$ 1,215,231	\$ 1,269,768	4.49%

GOLF COURSE DEPARTMENT BUDGET	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 ADOPTED	% Change from 2013-14
Administration	\$ 295,274	\$ 282,465	\$ 300,540	\$ 645,612	114.82%
Maintenance	517,175	533,776	610,785	624,156	2.19%
Pro Shop	286,722	297,908	289,162	-	N/A
Total Budget	\$ 1,099,172	\$ 1,114,149	\$ 1,200,488	\$ 1,269,768	5.77%

GOLF COURSE DEPARTMENT STAFFING FTEs	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET	Change from 2013-14
Administration	2.00	2.00	2.00	9.50	7.50
Maintenance	7.00	8.00	8.00	8.00	0.00
Pro Shop	6.50	7.00	7.50	-	-7.50
Total Staffing	15.50	17.00	17.50	17.50	0.00

GOLF COURSE ADMINISTRATION (401.57203)

GOLF COURSE ADMINISTRATION BUDGET DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 ADOPTED	% Change from 2013-14
Personal Services	\$ 149,926	\$ 138,342	\$ 150,689	\$ 316,120	109.78%
Operating Expenses	138,642	142,501	135,333	317,142	134.34%
Capital Outlay	4,530	-	13,016	12,350	-5.12%
Debt Service	2,176	1,623	1,501	-	N/A
Total Budget	\$ 295,274	\$ 282,465	\$ 300,540	\$ 645,612	114.82%

GOLF COURSE ADMINISTRATION STAFFING - FTEs	PAY GRADE	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET	Change from 2013-14
Golf Course Manager	34B	1.00	1.00	1.00	1.00	0.00
Administrative Specialist II	10B	1.00	1.00	1.00	1.00	0.00
Lead Pro Shop Attendant	10J	0.00	0.00	0.00	1.00	1.00
Golf Starter/Ranger II	10K	0.00	0.00	0.00	1.00	1.00
P/T Lead Cart Ranger	08K	0.00	0.00	0.00	0.50	0.50
P/T Pro Shop Attendant	05F	0.00	0.00	0.00	1.50	1.50
P/T Starter/Ranger	05B	0.00	0.00	0.00	1.00	1.00
P/T Cart/Ranger	05A	0.00	0.00	0.00	2.00	2.00
On Call Golf Course Attendant	01D	0.00	0.00	0.00	0.50	0.50
Total Staffing		2.00	2.00	2.00	9.50	7.50

*Golf Course Pro Shop is now combined within the Golf Course Administration Budget

City of New Smyrna Beach, Florida
PROPRIETARY FUND

GOLF COURSE (401)

OPERATING BUDGET COMPARISON (Continued)

GOLF COURSE MAINTENANCE (401.57204)

GOLF COURSE MAINTENANCE BUDGET DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 ADOPTED	% Change from 2013-14
Personal Services	\$ 347,315	\$ 363,308	\$ 364,886	\$ 371,097	1.70%
Operating Expenses	165,689	166,713	202,899	202,959	0.03%
Capital Outlay	4,171	3,755	43,000	50,100	16.51%
Debt Service	-	-	-	-	N/A
Total Budget	\$ 517,175	\$ 533,776	\$ 610,785	\$ 624,156	2.19%

GOLF COURSE MAINTENANCE STAFFING - FTEs	PAY GRADE	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET	Change from 2013-14
Golf Course Maintenance Supv.	01D	1.00	1.00	1.00	1.00	0.00
Irrigation Specialist	20A	1.00	1.00	1.00	1.00	0.00
Equipment Operator I	11C	4.00	4.00	4.00	4.00	0.00
Utility Worker	08A	1.00	2.00	2.00	2.00	0.00
Total Staffing		7.00	8.00	8.00	8.00	0.00

GOLF COURSE PRO SHOP (401.57205)

GOLF COURSE PRO SHOP BUDGET DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 ADOPTED	% Change from 2013-14
Personal Services	\$ 138,144	\$ 142,731	\$ 142,754	\$ -	N/A
Operating Expenses	148,578	155,176	146,408	-	N/A
Capital Outlay	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Budget	\$ 286,722	\$ 297,908	\$ 289,162	\$ -	N/A

GOLF COURSE PRO SHOP STAFFING - FTEs	PAY GRADE	2011-2012 BUDGET	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 BUDGET	Change from 2013-14
Lead Pro Shop Attendant	10J	1.00	1.00	1.00	0.00	-1.00
Golf Starter/Ranger II	10K	1.00	1.00	1.00	0.00	-1.00
P/T Lead Cart Ranger	08K	0.50	0.50	0.50	0.00	-0.50
P/T Pro Shop Attendant	05F	1.50	1.50	1.50	0.00	-1.50
P/T Starter/Ranger	05B	1.00	1.00	1.00	0.00	-1.00
P/T Cart/Ranger	05A	1.50	1.50	2.00	0.00	-2.00
On Call Golf Course Attendant	01D	0.00	0.50	0.50	0.00	-0.50
Total Staffing		6.50	7.00	7.50	0.00	(7.50)

*Golf Course Pro Shop is now combined within the Golf Course Administration Budget

Exhibit 4 – Cypress Head 2015 Budget

GOLF COURSE

Cypress Head Golf Course opened in 1992. Day-to-day management of the golf course is the responsibility of an outside management firm, with the City Council retaining ultimate rate and budgetary authority.

REVENUE SUMMARY

	Actual FY 12	Actual FY 13	Projected FY 14	Proposed FY 15
Revenues				
Charges for Services	\$ 1,627,550	\$ 1,590,709	\$ 1,754,471	\$ 1,097,397
Interest Earnings	29	(865)	50	50
Miscellaneous Revenues	6,020	52	-	-
Transfers from Other Funds	-	-	-	513,000
Other Financing Sources	-	-	(738)	-
Total Revenues	\$ 1,633,599	\$ 1,589,896	\$ 1,753,783	\$ 1,610,447

EXPENDITURE SUMMARY

	Actual FY 12	Actual FY 13	Projected FY 14	Proposed FY 15
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	1,441,054	1,424,067	1,525,425	1,575,716
Capital Outlay	-	-	-	-
Non-Operating Expenditures	104,474	116,966	6,540	6,540
Transfers	45,619	42,969	221,818	28,191
Contingency	-	-	-	-
Total Expenditures	\$ 1,591,147	\$ 1,584,002	\$ 1,753,783	\$ 1,610,447





Golf Management Models

Parks & Recreation

Susan Lovallo

September 23, 2020



Purpose / Agenda

- **Purpose:** To review the different models of management models for public golf courses.
- **Agenda:**
 - Background/History/Overview
 - Body/Data/Analysis
 - Discuss Board Recommendations
 - Conclusion



Background/History/Overview

- 2012 City Hires Kemper Sports MGT. to manage course operations, maintain the grounds and operate the food and beverage for a fixed management fee plus expenses. MGT. (Fee \$85,000 and a 2% CPI) term was for 5 years with one 5 year renewal.
- 2015 (April) Kemper agrees to 50% MGT. fee reduction for the course renovation time period. (6 months)
- 2015 (September) the city enters into a lease agreement with Cypress Greens LLC for food and beverage operations for the golf course and Kemper agrees to 24% MGT fee reduction due to decrease in service.
- 2015 Assistant City Manager provides a report to City Council on best practices for municipal golf course management. Report attached



Background/History/Overview

- 2017 (July) Council agrees to renew Kemper's contract for 3 years with an optional two -year renewal.
- 2017 (August) Cypress Greens LLC breaches their agreement with no notice and Kemper begins food and beverage operations.
- 2018 (February) Council approves agreement with Flagsticks to operate Food and Beverage at the golf course.
- 2020 (February) Kemper's contract was renewed until September of 2022.
- June 2020 Golf board heard presentation of models. They provided the pros and cons you will see on the chart. The board voted unanimously to stay with current full-service management model.



3 Models

Full- Service Model - Current model

Hybrid Model - In house for golf operations,
contract out maintenance

City Model - Course runs with 100% city employees



Overview of Plans

FULL-SERVICE MODEL

(Current Model)

- City contracts for both golf operations and maintenance.
- Contractor uses City equipment
- City funds operations and pays a management fee to company.

Item	Expenses
Management Fee	\$71,324
Personnel	\$655,273
Operations & Other	\$609,410
Total Cost	\$1,336,007

Based on FY 2019 Actuals



Overview of Plans

FULL-SERVICE MODEL

Pros and Cons

Outcomes from Golf board discussion

Pros	Cons
One stop accountability	At Mercy of Company
Less expensive options	Lack of Local knowledge
Less city employees	Contract Compliance
No employee due process	
Expanded Network	
Can make personell changes	



Overview of Plans

HYBRID MODEL

- City Contracts for maintenance of the golf course.
- Operations provided by City staff, managed by the P&R Director
- Operations include pro shop, Marketing, starters, cart barn, rangers, golf professional and a manager.
- 3 FT and various PT positions
- Assumes same level of service as current model

Item	Expenses
Management Fee	\$28,530
Personnel	\$744,122
Operations & Other	\$609,410
Total Expenses	\$1,382,062

Based on FY 2019 Actuals



Overview of Plans

HYBRID MODEL

Pros and Cons

Outcomes from Golf board discussion

*staff comments

Pros	Cons
none	Makes it more complex spread the responsibility
*more internal control	City employee costs
*direct accountability	Lack of regional knowledge



Overview of Plans

CITY MODEL

- City hires all employees needed to operate course.
- 8 FT including a Golf Manager reporting to Parks & Rec Director.
- Assumes same level of service as current model

Item	Expenses
Management Fee	\$0
Personnel	\$822,302
Operations & Other	\$609,410
Total Expenses	\$1,431,712

Based on FY 2019 Actuals



Overview of Plans

CITY MODEL

Pros and Cons

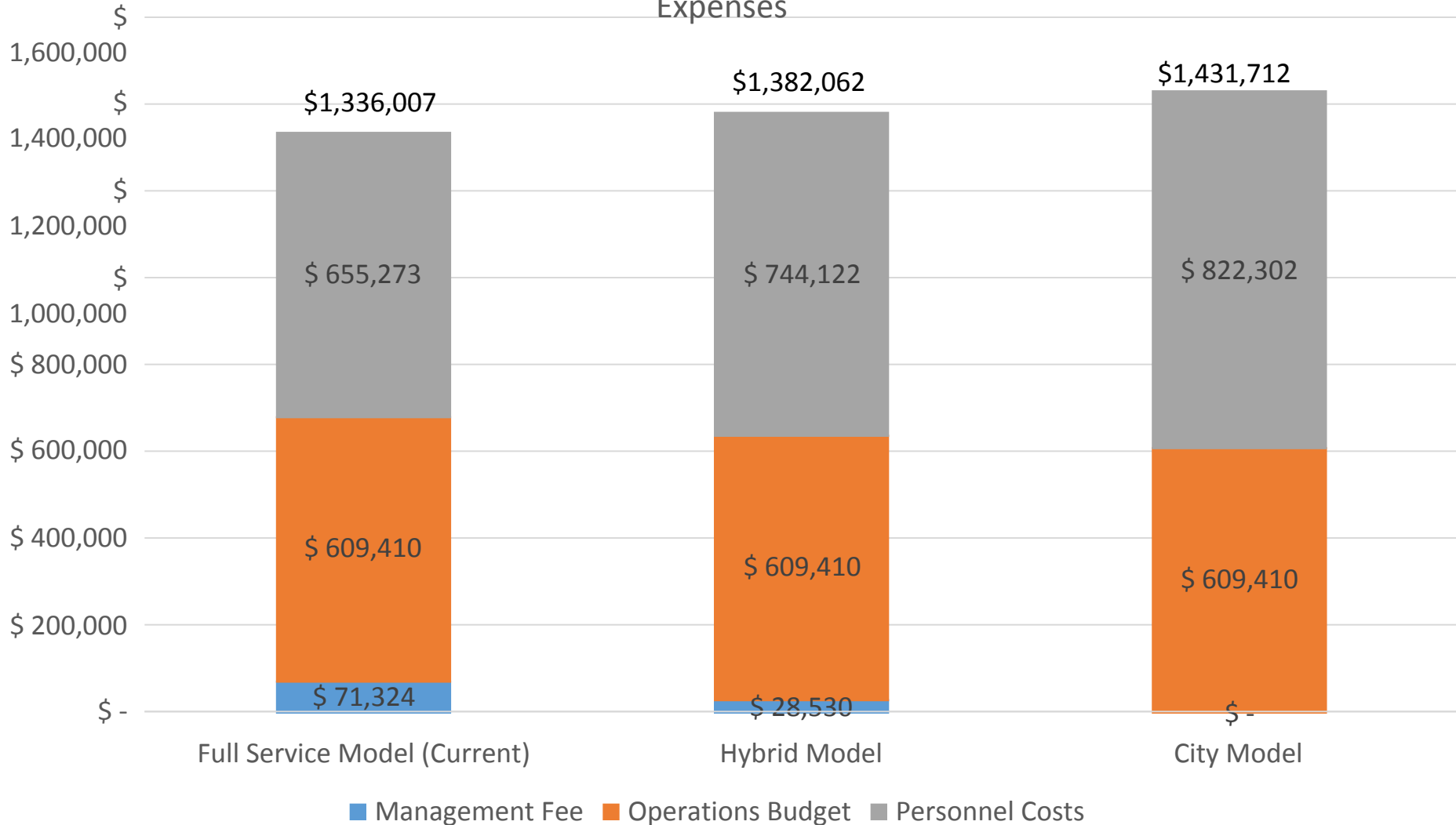
Outcomes from Golf board discussion

*staff comments

Pros	Cons
none	Very expensive
*More direct control	*network of knowledge loss



Golf Course Management Model Annual Expenses





Recommendations

- Staff agrees with the Golf Board's recommendation to continue with the current full-service model.