

RESOLUTION NO. 60-2019

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GULF BREEZE, FLORIDA, AMENDING THE FISCAL YEAR OCTOBER 1, 2018, THROUGH SEPTEMBER 30, 2019, BUDGET TO MAKE CERTAIN AMENDMENTS TO APPROPRIATIONS OF CITY FUNDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, per Florida Statutes Title XII, Section 166.241, the adopted budget may be revised with a budget amendment approved by City Council in the same manner in which the budget was adopted. The resolution adopting the annual budget allows the budget to be amended by resolution provided a corresponding funding source supports any additional expenditures. Transfers between funds and increases to a fund's total budget are permitted by resolution adopted by City Council. The budget amendment increases or decreases the total amount of the adopted budget of each fund.

WHEREAS, Resolution No. 19-2018 adopted on September 5, 2018, authorizes the initial Fiscal Year 2019 budget and authorizes amendments to the budget by resolution.

WHEREAS, Resolution No. 60-2019 is amendment number 4 and the final budget amendment to the Fiscal Year 2019 annual budget as originally adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GULF BREEZE, FLORIDA THAT:

Change #19-28 - Acceptance and budgeted of Mutual Aid reimbursement for assistance related to the Hurricane Michael for Patrolling Mexico Beach from The Florida Department of Emergency Management in the amount of \$18,740; \$16,795 for wages & benefits; \$1,945 for vehicle use reimbursement for the Police Department.

Change #19-29 – Acceptance and budgeting of additional funds received from Santa Rosa School District for the School Resource Officer (SRO) program in the schools in the amount of \$32,873 above the prior budget amount and applied to wages for the Police Department.

Change #19-30 – Acceptance and budgeting of vehicle donated to the Police Department for the DARE program in the amount of \$17,990.

Change #19-31 – Acceptance and budgeting of additional funds received from the HIDTA Policing agreement \$5,321 above the amount previously budgeted and applied to salaries in the Police Department.

Change #19-32A – Direct cost allocation of worker's compensation expense to Enterprise Funds (Utilities) with off-set (Reduction) to operating transfers at 9/30/2019 (no change to budget overall).

Workers Compensation City Water Fund 401	\$4,924
Reduction to Transfer to General Fund	(\$4,924)
Workers Compensation Gas Fund 402	\$3,939
Reduction to Transfer to General Fund	(\$3,939)
Workers Compensation SSRUS Fund 403	\$14,772
Reduction to Operating Transfers to GF	(\$14,772)

Workers Compensation Solid Waste Fund 405	\$ 1,970
Reduction to Operating Transfer to GF	(\$ 1,970)

Change #19-32B - Reduction to GF Transfers In (Revenue) and reductions to Worker's Compensation expenditures line item at 9/30/2019 (overall reduction):

Reduction to GF Operating Transfer IN	(\$25,605)
Reduction to GF Worker's Comp Expense	(\$25,605)

Change #19-33A – Final reconciliation for 9/30/2019 related to overhead expense to Enterprise Funds (Utilities) with reduction to operating transfers to the General Fund. Reductions to be applied to overages in expense accounts within the Enterprise Funds for 9/30/2019 (no change to overall budget):

Reduction to GF Operating Transfer from Fund 401	(\$ 66,342)
Increase to Salaries & Benefits Fund 401	\$ 66,342
Reduction to GF Operating Transfer from Fund 402	(\$ 64,778)
Increase to Salaries & Benefits Fund 402	\$ 33,915
Increase to Professional Services Fund 402	\$ 20,274
Increase to Fuel/Gasoline Expense Fund 402	\$ 10,589
Reduction to GF Operating Transfer Fund 403	(\$173,034)
Increase to Salaries & Benefits Fund 403	\$173,034
Reduction to GF Operating Transfer Fund 405	(\$ 36,345)
Increase to Salaries Fund 405	\$ 11,545
Increase to Professional Services Fund 405	\$ 18,396
Increase to Budget Surplus	\$ 6,404

Change #19-33B – Final reduction to GF Transfers In (Revenue) and reductions to expenditure line items under budget at 9/30/2019 related to Internal Services and allocated overhead (total decrease to budget of (\$340,499)):

Reduction to GF Operating Transfer IN	(\$340,499)
Reduction to Salaries & Fringe Benefits	(\$ 18,082)
Reduction to Professional Services	(\$102,598)
Reduction to Operation & Repairs	(\$129,536)
Reduction to Supplies & Expenses	(\$ 66,006)
Reduction to Improvements/Building	(\$ 24,277)

Change #19-34 – Acceptance and budgeting of additional funds totaling \$50,076 received from Recreation Center Fees, GBSA Non-Resident Fees and GBSA Administration Fees above the original budget, off-set to Recreation Center line items over budget:

Increase to Recreation Center Fees	\$44,521
Increase to GBSA – Non-resident Fees	\$ 1,555
Increase to GBSA Administration Fees	\$ 4,000
Payroll Overages	\$45,858
Professional & Contract Services	\$ 4,218

Change #19-35 – The City of Gulf Breeze adopted budget includes a provision to move funds within each fund and by budget category. The following transfers are necessary to transfer between budget categories to cure final budget deficits as follows (no change to overall budget):

Streets & Drainage Budget as follows:

Transfer to: Personnel & Fringe	\$ 7,775
Transfer to: Contract Services	\$ 8,852
Transfer to: Supplies & Expenses	\$45,492
Transfer from: Operation & Repairs	(\$62,119)

Law Enforcement Budget as follows:

Transfer to: Personnel & Fringe	\$30,817
Transfer from: Supplies & Expenses	(\$30,817)

Community Services Budget as follows:

Transfer to: Taxes & Benefits	\$ 1,387
Transfer to: Professional & Contract Services	\$ 652
Transfer from: Operation & Repairs	(\$ 2,039)

Parks & Recreation Budget as follows:

Transfer to: Taxes & Benefits	\$14,441
Transfer to: Supplies & Expenses	\$ 8,168
Transfer to: Professional & Contract Services	\$13,633
Transfer from: Salaries	(\$12,452)
Transfer from: Operations & Repairs	(\$23,790)

Community Center Budget as follows:

Transfer to: Professional & Contractual Services	\$14,225
Transfer to: Supplies & Expenses	\$ 5,747
Transfer from: Operation & Repairs	(\$19,972)

Change #19-36 – Acceptance and budgeting of revenues received above the FY19 Budget for the General Fund and allocated to cover cost(s) over budget; and transfers between budget categories; plus apply the balance to budgeting surplus as follows (total change \$48,958 Increase):

General Fund Revenues:

Ad Valorem Taxes (96.78% Collection Rate)	\$ 23,999
Non-Ad Valorem Taxes	\$ 51,576
Grant & Intergovernmental Revenue	\$ 11,463
Fines & Judgements (under budget)	(\$ 5,269)
Sales Revenues	\$ 36,778
Interest & Other Revenues	\$211,052
Contribution from CTA	\$ 13,087
Reserves Brought Forward	<u>(\$293,728)</u>
Total:	\$ 48,958

Parks & Recreation Budget Deficits:

Professional & Contract Services	\$ 35,040
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Recreation Center Budget Deficits:

Professional & Contract Services	<u>\$ 13,918</u>
Total:	\$ 48,958

Change #19-37 – Reduction to Restricted Reserves budgeted for General Fund projects not completed for the fiscal year to show the overall reduction to restricted reserves utilized for FY2019 (overall reduction to General Fund of \$449,743):

Restricted Reserves Budgeted	(\$449,743)
Parks & Recreation (LOOP01) Project	(\$443,596)
Machinery & Equipment (Streets Budget)	(\$ 6,147)

Change #19-38 – Reduction to Reserve Funds budgeted for Capital for projects in the General Fund budget for FY19 not completed or received on or before 9/30/2019 (overall reduction to the General Fund of (\$2,119,695)):

Reserves Budgeted (overall reduction)	(\$2,119,695)
General Government (City Hall Renovations)	(\$ 72,350)
Parks & Recreation Projects	(\$ 298,578)
Law Enforcement – New Police Department	(\$1,728,367)
Fire Control Equipment	(\$ 37,482)
Recreation Improvements	(\$ 1,168)
Legal Settlements FY19 not-budgeted	<u>\$ 18,250</u>
Total:	(\$2,119,695)

Change #19-39 – Acceptance and budgeting of insurance proceeds received by the CRA Fund 107 to repair the fence outside of the Gulf Breeze Schools for a total of \$2,153 to increase overall budget based on the insurance proceeds received.

Change #19-40 – The City of Gulf Breeze adopted budget includes a provision to move funds within each fund and by budget category. The following transfers are necessary within the CRA Fund 107 to transfer between budget categories to cure final budget deficits as follows (no change to overall budget):

Salaries & Wages	\$1,410
Operation & Repairs	\$2,208
Professional & Contract Services	(\$3,618)

Change #19-41 – The Tourism Development Fund 105 received \$161,125 in revenues above the total estimated budgeted amount for a total increase of \$161,125. This amount is being applied as a budget surplus for 9/30/2019.

Change #19-42 – Revenues for the Red-Light Fund 102 did not meet the budgeted estimated amounts for the fiscal year. The difference between revenues and expenditures is a deficit of \$29,280. As such the reserves brought forward is being increased and other revenues are being decreased as they did not come in at the targeted budget amounts (no change to the overall budget).

Change #19-43 – The City of Gulf Breeze adopted budget includes a provision to move funds within each fund and by category. Funds available in the Operation & Repairs category in the amount of \$24,462 are being transferred to cover Supplies & expenses for a total of \$24,462 of the Natural Gas Fund 402 (no change overall). Revenues exceed the final budget amounts by \$113,480 in the Gas Fund 402; the additional revenues will be applied as follows (overall budget increase \$113,480):

<u>Gas Fund 402</u>	
Sale of Gas	\$ 97,275
Other Revenue	<u>\$ 16,205</u>
Total:	\$113,480
Salaries & Wages	\$ 42,947
Taxes & Benefits	\$ 15,618
Budget Surplus	<u>\$ 54,915</u>
Total:	\$113,480

Change #19-44 – The City Water Fund 401 budget included \$278,850 as a capital contribution to SSRUS via budget transfer. The budget amount was based on projected spending and the actual amount to be provided based on spending is only \$86,016, or a difference of \$192,834. Therefore, the operating transfer from City Water to the SSRUS is being reduced for both the City Water and the SSRUS Fund as follows (overall decrease to the total budgets of (\$385,668) combined for both funds):

City Water Fund 401

Sales Revenue	(\$192,834)
Operating Transfer Out (401)	(\$192,834)

SSRUS Fund 403

Operating Transfer In (403)	(\$192,834)
Capital Spending	(\$192,834)

Change #19-45 – The FY2019 budget includes a transfer between the City Water Fund 401 to the SSRUS Fund 403, for shared costs related to the Waste Water Treatment Plant. Generally Accepted Accounting Principles require direct cost allocations to the appropriate revenue and expenditure line items, therefore the following adjustments are necessary to correct based on generally accepted accounting principles (total increase to Fund 401 of \$35,678 and total decrease to Fund 403 of (\$462,276)). The total net change to overall budgets is decrease of (\$426,598).

City Water Fund 401

Sales Revenues	\$ 35,678
Professional & Contract Services	(\$426,598)
Salaries & Benefits	\$164,746
Professional & Contract Services	\$ 63,156
Operation & Repairs	\$144,828
Supplies & Expenses	<u>\$ 89,546</u>
Total:	\$ 35,678

SSRUS Fund 403 (Remove)

Overhead Allocation	(\$426,598)
Water Revenues	<u>(\$ 35,678)</u>
Total:	(\$462,276)

Salaries & Benefits	(\$164,746)
Professional & Contract Services	(\$ 63,156)
Operation & Repairs	(\$144,828)
Supplies & Expenses	<u>(\$ 89,546)</u>
Total:	(\$462,276)

Change #19-46A – The Tiger Point Golf Course ended the fiscal year with a positive ending balance for the City operational accounts totaling \$176,596 and the Troon operational accounts ended up over budget by (\$362,751) for a net loss of (\$186,156) above the original projected budget for fiscal year ending 9/30/2019. The following adjustments are necessary to cover this deficit for the year ending 9/30/2019 (Total Increase to overall budget is \$119,467):

SSRUS Fund 403

Operating Transfer Out	\$186,156
SSRUS Reserves	\$186,156

Tiger Point Fund 404

Operating Transfer In	\$186,156
Sales Revenue (Short Fall)	<u>(\$252,845)</u>
Total:	(\$ 66,689)

Salaries & Wages	(\$ 70,645)
Taxes & Benefits	\$ 10,828
Professional & Contract Services	(\$ 75,656)
Operation & Repairs	\$ 46,382
Supplies & Other Expenses	(\$ 4,531)
Capital & Extraordinary	<u>\$ 26,933</u>
Total:	(\$ 66,689)

Change #19-46B – The City General Fund transferred money to the Tiger Point Golf Course at the beginning of the fiscal year to cover the projected short-fall for the golf course in the amount of \$186,156. The SSRUS unrestricted revenues are sufficient at 9/30/2019 to cover this short-fall and the Tiger Point Golf Course is an asset of SSRUS, therefore the transfer of funds is being moved from SSRUS to Tiger Point verses the General Fund providing for the short-fall for the golf course (no change to the overall budget).

General Fund

Reserves Budgeted	(\$161,684)
Operating Transfer Out	(\$161,684)

SSRUS Fund 403

Reserves Budgeted	\$161,684
Operating Transfer Out	\$161,684

Change #19-47 – The City of Gulf Breeze adopted budget includes a provision to move funds within each fund and by budget category. The following transfers are necessary within the City Water Fund 401 to cover each budget category and to recognize additional revenues received for the fiscal year and to remove reserves budgeted for 9/30/2019 as follows (total increase of \$71,393):

Revenues Fund 401

Sales Revenues (Increase)	\$34,029
Other Income	\$ 6,162
Tap Fees	\$43,840
Reserves Brought Forward	<u>(\$12,638)</u>
Total:	\$71,393

Expenses Fund 401

Salaries & Wages	(\$ 42,948)
Taxes & Benefits	(\$ 3,759)
Professional & Contract Services	\$124,856
Operation & Repairs	\$ 88,490
Supplies & Expenses	(\$ 2,603)
Improvements	(\$ 91,266)
Equipment	(\$ 2,827)
Settlements	<u>\$ 1,450</u>
Total:	\$ 71,393

Change #19-48 – The City of Gulf Breeze adopted budget includes a provision to move funds within each fund and by budget category. The following adjustments are needed to recognize insurance proceeds received and to balance out spending categories to meet provisions as imposed by the State of Florida regarding municipal spending and budget amendments (overall decrease (\$566,542) to the General Fund Operating budget at 9/30/2019):

General Fund Revenues

Insurance Proceeds	\$ 18,102
Reserves Brought Forward	<u>(\$584,644)</u>
Total:	(\$566,542)

General Fund Expenditures

Professional Services	(\$ 35,784)
Operations & Repairs	(\$515,520)
Supplies & Expenses	<u>(\$ 15,238)</u>
Total:	(\$566,542)

Change #19-49 – The City of Gulf Breeze adopted budget includes a provision to move funds within each fund and by budget category. The following adjustments are needed to balance out the SSRUS Fund 403 for the fiscal year ending 9/30/2019 (overall increase \$128,678).

SSRUS Fund 403 Revenues

Sales Revenues	\$ 394,823
Other Revenue	\$ 95,414
Tap Fees	\$1,830,051
Donated Infrastructure	\$ 451,571
Reserves Brought Forward	<u>(\$2,643,181)</u>
Total:	\$ 128,678

SSRUS Fund 403 Expenses

Taxes & Benefits	\$ 20,147
Professional Services	\$ 78,393
Repairs & Maintenance	\$ 223,117
Supplies & Expenses	\$ 133,805
Capital	(\$1,143,189)
Budgeted Surplus	<u>\$ 816,405</u>
Total:	\$ 128,678

Change #19-50 - The City of Gulf Breeze adopted budget includes a provision to move funds within each fund and by budget category. The following adjustments are needed to balance out the Stormwater Fund 407 for the fiscal year ending 9/30/2019 (overall increase of \$23,665).

Stormwater Fund Revenues

Sales Revenues	\$ 22,591
Other Revenues	<u>\$ 1,074</u>
Total:	\$ 23,665

Stormwater Fund Expenses

Salaries & wages	(\$ 6,159)
Insurance & Benefits	\$ 6,159
Professional & Contract Services	(\$21,954)
Operation & Repairs	\$27,579
Supplies & Expenses	\$ 1,233
Debt Service Costs	\$ 5,073
Budgeted Surplus	<u>\$ 11,734</u>
Total:	\$ 23,665

Change #19-51 – The Stormwater Fund 407 projected capital projects were not completed for the fiscal year ending 9/30/2019. Due to the projects not being completed in the FY19 fiscal year, the operating transfer from the General Fund 001 to the Stormwater Fund 407 is not necessary, reducing the General Fund budget by (\$40,005); in addition, the Stormwater reserves budgeted were not utilized 100%; The total reduction to the Stormwater Fund is (\$289,280). The overall decrease of (\$329,285) is listed as follows:

<u>General Fund 001</u>	
Budgeted Reserves	(\$ 40,005)
Operating Transfer Out	(\$ 40,005)
 <u>Stormwater Fund Revenues</u>	
Operating Transfer In	(\$ 40,005)
Budgeted Reserves	<u>(\$249,275)</u>
Total:	(\$289,280)
 <u>Storm Water Fund Expenses</u>	
Capital Expenditures	(\$289,280)

Change #19-52 – The Stormwater fund cash is in a negative position at the end of the fiscal year and an operating transfer in the amount of \$25,000 from the General Fund is necessary to correct the cash balance related to construction in progress costs related to the Bear Drive project (overall increase of \$50,000).

<u>General Fund</u>	
Reserves	\$25,000
Operating Transfers Out	\$25,000
 <u>Stormwater Fund</u>	
Operating Transfers In	\$25,000
Capital Improvements	\$25,000

Change Order(s) 19-28 to 19-52, as presented are necessary to update the City's budgets, for FY2019 Budget Amendment #4. These changes will result in an overall increase in the amount of \$149,820, and is added to the previous budget amendments #1, #2 & #3 under Resolutions #38-2018, #16-2019 and #43-2019 respectively for the City of Gulf Breeze for the Fiscal Year ending September 30, 2019.

Original Approved Budgets for September 30, 2018 (all funds)	\$ 32,864,748
Total Changes Budget Amendment #1	\$ 655,142
Total Changes Budget Amendment #2	\$ 424,070
Total Changes Budget Amendment #3	\$ 2,870,324
<u>Total Changes Budget Amendment #4</u>	<u>(\$ 3,899,716)</u>
TOTAL REVISED BUDGET AFTER FINAL AMENDMENT	\$ 33,014,568

WHEREAS, this resolution shall take effect upon its adoption by City Council immediately and shall be published as required by Title XII, Chapter 166.241 (5).

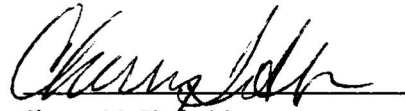
Passed and Adopted by City Council of the City of Gulf Breeze, Santa Rosa County, Florida, on this 25TH day of November 2019.

Attest:


Leslie A. Guyer, CMC, City Clerk



City of Gulf Breeze, Florida


Cherry M. Fitch, Mayor

FINAL AMENDMENT BUDGET SUMMARY

City of Gulf Breeze - Fiscal Year 2018-2019

PERCENTAGE OF CHANGE FROM ORIGINAL ADOPTED BUDGET IS LESS THAN 1% (0.5%)
MORE THAN THE ORIGINAL ADOPTED BUDGET FOR THE CITY FOR A TOTAL OF \$149,820

General Fund 1.9723 MILLAGE RATE

		GENERAL FUND	URBAN CORE / CRA FUND	GBFS FUND	NATURAL GAS FUND	SSRUS FUND	TIGER POINT FUND	SOLID WASTE FUND	WATER & SEWER FUND	STORMWATER FUND	TOURIST DEVELOPMENT FUND	TRAFFIC CITATION FUND	TOTALS
REVENUES													
AD VALOREM	AD VALOREM TAXES 1.9723	1,305,197	232,320	0	0	0	0	0	0	0	0	0	1,537,517
AD VALOREM TIF	AD VALOREM TAXES TIF (County)	0	717,971	0	0	0	0	0	0	0	0	0	717,971
NON AD VALOREM TAXES	NON AD VALOREM TAXES	2,065,676	0	0	0	0	0	0	0	0	0	0	2,065,676
GRANT & INTERGOV REV	GRANT & INTERGOV REV	882,051	0	0	0	0	0	0	0	0	360,125	0	1,242,176
SALES REVENUES	SALES REVENUES	730,244	0	0	3,047,275	6,058,135	1,429,298	859,189	2,694,422	439,027	0	0	15,257,590
FINES & JUDGEMENTS	FINES & JUDGEMENTS	130,294	0	0	0	0	0	0	0	0	0	470,669	600,963
INT RENT & MISC REV	MISC. REVENUES	358,345	24,983	329,683	37,205	318,129	1,546,980	2,500	37,162	1,074	0	51	2,656,112
OTHER REVENUE	OTHER REVENUE	0	0	0	0	2,281,622	0	0	43,840	0	0	0	2,325,462
TOTAL SOURCES	TOTAL SOURCES	5,471,807	975,274	329,683	3,084,480	8,657,886	2,976,278	861,689	2,775,424	440,101	360,125	470,720	26,403,467
TRANSFERS IN	TRANSFERS IN	3,555,899	0	0	0	1,551,840	347,840	0	134,702	202,811	0	0	5,793,092
FUND BALANCES/RESERVES	FUND BALANCES/RESERVES	278,466	502,359	0	0	0	0	0	0	0	0	37,184	818,009
TOTAL REVENUES, TRANSFERS & BALANCES	TOTAL REVENUES, TRANSFERS & BALANCES	9,306,172	1,477,633	329,683	3,084,480	10,209,726	3,324,118	861,689	2,910,126	642,912	360,125	507,904	33,014,568
EXPENDITURES													
PERSONNEL PAYMENTS	PERSONNEL PAYMENTS	3,481,785	24,910	99,765	566,149	1,132,571	841,670	105,751	516,994	146,841	0	26,027	6,942,463
TAXES & BENEFITS	TAXES & BENEFITS	1,242,638	0	33,793	174,571	410,783	63,367	18,642	181,870	49,897	0	4,096	2,179,657
PROF & CONTRACT SERVICES	PROF & CONTRACT SERVICES	934,278	310,358	145,540	862,311	916,906	303,422	560,618	708,805	14,273	0	236,081	4,992,592
OPERATION & REPAIRS	OPERATION & REPAIRS	1,391,172	56,685	10,380	159,588	965,544	662,201	5,000	423,707	52,929	0	14,500	3,741,706
SUPPLIES & EXPENSES	SUPPLIES & FUELS	591,957	15,059	6,000	252,051	441,559	447,241	7,000	166,293	7,146	58,099	7,200	1,999,605
DEBT SERVICE	DEBT SERVICE	559,186	0	18,000	0	1,989,945	73,694	0	76,151	182,884	0	0	2,899,860
CAPITAL EXPENDITURES	CAPITAL	775,747	694,226	8,304	480,000	1,809,326	64,734	0	28,007	122,675	0	0	3,983,019
TOTAL EXPENDITURES	TOTAL EXPENDITURES	8,976,763	1,101,238	321,782	2,494,670	7,666,634	2,456,329	697,011	2,101,827	576,645	58,099	287,904	26,738,902
TRANSFERS OUT	TRANSFERS OUT	329,409	376,395	0	514,174	858,898	867,789	93,395	808,299	54,533	132,500	220,000	4,255,392
FUND BALANCES/RESERVES	FUND BALANCES/RESERVES	0	0	7,901	75,636	1,684,194	0	71,283	0	11,734	169,526	0	2,020,274
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	9,306,172	1,477,633	329,683	3,084,480	10,209,726	3,324,118	861,689	2,910,126	642,912	360,125	507,904	33,014,568

The tentative, adopted and/or final budgets are on file in the office of the above referenced taxing authority as a public record.