

**RESOLUTION NO. 30-2020**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GULF BREEZE, FLORIDA, AMENDING THE FISCAL YEAR OCTOBER 1, 2019, THROUGH SEPTEMBER 30, 2020, 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. 42-2019 adopted on September 16, 2019, authorizes the initial Fiscal Year 2020 budget and authorizes amendments to the budget by resolution.

**WHEREAS**, Resolution No. 06-2020 was the first budget amendment to the Fiscal Year 2020; Resolution No. 30-2020 is the second budget amendment to the Fiscal Year 2020.

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

Change #20-13 – Budget amendment to ratify the use of Restricted Reserve Funds from the SSRUS Fund 403 Tap Fee Reserves for the Reclaim Water Modeling Study for Westward Expansion with Baskerville Donovan as approved at the January 21, 2020 Council Meeting.

Restricted Reserves	\$40,600
Professional Services	\$40,600

Change #20-14 – Budget amendment is necessary to recognize donation to the General Fund in the amount of \$5,000 from the Lee Family to be used for the Splash Pad expansion project in FY2020.

Donations	\$5,000
Improvements	\$5,000

Change #20-15 – Budget amendment is necessary to ratify the increased electrical costs related to the CNG Project in the Natural Gas Fund 402 as approved at the February 3, 2020 Council Meeting.

Reserves	\$15,130
Improvements	\$15,130

Change #20-16 – Budget amendment to related to contractual services agreements for tree trimming projects not included in the original budget request for the General Fund Streets Division budget, with no resulting change to the bottom-line.

Contractual Services	\$4,000
Repairs & Maintenance	(\$4,000)

Change #20-17 – Budget amendment is necessary to ratify the approval of mower for the Streets division in the General Fund to purchase mower in the amount of \$8,385 from Local Option Sales Tax (LOST) reserve funds for maintenance of city streets and rights-of-way as approved at the April 20, 2020 Council meeting.

Restricted Reserves	\$8,385
Equipment	\$8,385

Change #20-18 – The original adopted budget resolution allows transfers by accounting fund and within the same budget category. Due to the addition of new staff and operational supply needs, the following budget transfer is needed between budget categories within the Streets division in the General Fund budget, with no resulting change to the bottom-line.

Operation and Repairs	(\$14,000)
Supplies	\$14,000

Change #20-19 – Budget amendment is necessary to ratify the approval of tree trimming project on Highway 98 approved at the March 16, 2020 meeting and to ratify the approval of the small business grant program approved at the April 20, 2020 meeting. In addition, under Florida Statutes related to property taxes and budgeting, the City is only allowed to budget 95% of taxes annual. Santa Rosa County remitted 100% of the taxes associated with the County portion of the Community Redevelopment Agency. The receiving fund for the taxes as required under the Tax Increment Financing regulations, will transfer these additional funds to the CRA Operating Fund.

These changes are reflected below for the CRA Fund 107:

Increase Operating costs	\$ 1,748
Increase Professional Services	\$360,407
Reduce Capital Outlay	<u>(\$262,165)</u>
Net Increase:	\$ 99,990

Increase from Reserves	\$ 56,965
Increase Transfer from Taxes	<u>\$ 43,025</u>
Net Increase:	\$ 99,990

Change #20-20 – The FY2020 budget includes a revenue line in the SSRUS Fund 403 called “overhead allocation”, the purpose of this practice was to capture shared costs between the City Water Fund 401 to the SSRUS Fund 403 for the Waste Water Treatment Plant. Generally accepted accounting principles and budgeting best practices require direct costing of shared costs to the appropriate expenditure accounts; therefore, this budget adjustment is necessary to correct the FY2020 budget. This change results in an overall decrease to SSRUS Fund 403 in the amount of \$404,700, as there is no revenue associated with these shared costs. The budget for City Water Fund 401 will reflect the actual shared costs between the two utilities and will eliminate this practice which was corrected in the FY2019 final budget amendment.

<u>City Water Fund 401:</u>	
Allocation of Overhead	(\$404,700)
Salaries & Benefits	147,598
Professional & Contractual	64,904
Operation & Repairs	115,324
<u>Supplies &amp; Expenses</u>	<u>76,874</u>
Net Change:	- 0 -

SSRUS Fund 403

Allocated Revenue	(\$404,700)
Salaries and Benefits	( 147,598)
Professional & Contractual	( 64,904)
Operation & Repairs	( 115,324)
<u>Supplies &amp; Expenses</u>	<u>( 76,874)</u>
Total Reduction	(\$404,700)

Change Order(s) 20-13 to 20-20- as presented are necessary to update the City’s budgets. These changes will result in an overall decrease in the amount of \$235,595, to the previous budget amendment #1 under Resolution 06-2020, and to the original adopted budget under Resolution 42-2019 for the City of Gulf Breeze for the Fiscal Year ending September 30, 2020.

Original Approved Budgets for September 30, 2020 (all funds)	\$ 38,228,189
Total Changes Budget Amendment #1 Resolution 06-2020	\$ 1,528,233
Total Changes Budget Amendment #2 Resolution 30-2020	<u>( 235,595)</u>
<b>TOTAL REVISED BUDGET AFTER AMENDMENT:</b>	<b><u>\$39,520,827</u></b>

**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 18th day of May 2020.**



City of Gulf Breeze, Florida

Cherry M. Fitch, Mayor

Attest:

Leslie A. Guyer, CMC, City Clerk

**BUDGET SUMMARY**  
 City of Gulf Breeze - Fiscal Year 2019-2020  
**FUND BUDGET SUMMARY - RESOLUTION #30-2020 AMENDMENT #2**

*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	
<b>REVENUES</b>													
AD VALOREM	AD VALOREM TAXES 1.9723	1,365,510	264,498	0	0	0	0	0	0	0	0	1,630,008	
AD VALOREM TIF	AD VALOREM TAXES TIF (County)	0	860,444	0	0	0	0	0	0	0	0	860,444	
NON AD VALOREM TAXES	NON AD VALOREM TAXES	2,391,028	0	0	0	0	0	0	0	0	0	2,391,028	
GRANT & INTERGOV REV	GRANT & INTERGOV REV	932,529	0	0	0	0	0	0	0	260,000	0	1,192,529	
SALES REVENUES	SALES REVENUES	718,628	0	0	3,155,800	5,780,716	1,691,093	865,500	2,824,828	460,274	0	15,496,839	
FINES & JUDGEMENTS	FINES & JUDGEMENTS	128,263	0	0	0	0	0	0	0	0	428,900	557,163	
INT RENT & MISC REV	MISC. REVENUES	221,553	22,830	327,130	21,500	240,196	0	2,000	35,000	0	0	870,209	
OTHER REVENUE	OTHER REVENUE	0	0	0	0	0	0	0	0	1,350,000	0	1,350,000	
<b>TOTAL SOURCES</b>	<b>TOTAL SOURCES</b>	<b>5,757,511</b>	<b>1,147,772</b>	<b>327,130</b>	<b>3,177,300</b>	<b>6,020,912</b>	<b>1,691,093</b>	<b>867,500</b>	<b>2,859,828</b>	<b>1,810,274</b>	<b>260,000</b>	<b>428,900</b>	<b>24,348,220</b>
TRANSFERS IN	TRANSFERS IN	3,523,520	0	0	0	597,876	346,794	0	0	1,616,055	0	0	6,084,245
FUND BALANCES/RESERVES	FUND BALANCES/RESERVES	3,157,783	1,295,518	0	602,049	3,501,479	36,594	0	14,403	80,536	0	400,000	9,088,362
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>12,438,814</b>	<b>2,443,290</b>	<b>327,130</b>	<b>3,779,349</b>	<b>10,120,267</b>	<b>2,074,481</b>	<b>867,500</b>	<b>2,874,231</b>	<b>3,506,865</b>	<b>260,000</b>	<b>828,900</b>	<b>39,520,827</b>
<b>EXPENDITURES</b>													
PERSONNEL PAYMENTS	PERSONNEL PAYMENTS	3,188,267	24,440	111,750	712,065	1,581,445	875,792	150,995	718,145	206,748	0	25,100	7,594,747
TAXES & BENEFITS	TAXES & BENEFITS	1,216,116	0	35,489	183,713	414,546	58,876	22,413	207,994	62,645	0	3,490	2,205,282
PROF & CONTRACT SERVICES	PROF & CONTRACT SERVICES	883,914	756,077	138,071	898,100	959,770	211,976	595,575	653,114	25,450	0	226,010	5,348,057
OPERATION & REPAIRS	OPERATION & REPAIRS	2,374,100	60,347	9,240	189,625	1,020,426	291,603	10,300	378,924	39,735	0	11,900	4,386,200
SUPPLIES & EXPENSES	SUPPLIES & FUELS	578,521	15,072	6,000	245,875	385,580	487,541	6,380	145,039	4,660	82,100	7,400	1,964,168
DEBT SERVICE	DEBT SERVICE	562,568	0	18,000	0	1,999,275	73,693	0	76,612	265,331	0	0	2,995,479
CAPITAL EXPENDITURES	CAPITAL	1,731,127	1,122,715	8,580	798,511	3,307,039	75,000	0	39,403	2,840,536	0	0	9,922,911
<b>TOTAL EXPENDITURES</b>	<b>TOTAL EXPENDITURES</b>	<b>10,534,613</b>	<b>1,978,651</b>	<b>327,130</b>	<b>3,027,889</b>	<b>9,668,081</b>	<b>2,074,481</b>	<b>785,663</b>	<b>2,219,231</b>	<b>3,445,105</b>	<b>82,100</b>	<b>273,900</b>	<b>34,416,844</b>
TRANSFERS OUT	TRANSFERS OUT	1,904,201	464,639	0	751,460	452,186	0	62,099	655,000	61,760	177,900	555,000	5,084,245
FUND BALANCES/RESERVES	FUND BALANCES/RESERVES	0	0	0	0	0	0	19,738	0	0	0	0	19,738
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>12,438,814</b>	<b>2,443,290</b>	<b>327,130</b>	<b>3,779,349</b>	<b>10,120,267</b>	<b>2,074,481</b>	<b>867,500</b>	<b>2,874,231</b>	<b>3,506,865</b>	<b>260,000</b>	<b>828,900</b>	<b>39,520,827</b>
<i>The tentative, adopted and/or final budgets are on file in the office of the above referenced taxing authority as a public record.</i>													
		0	0	0	0	0	0	0	0	0	0	0	0
Prior Year Adopted -		11,701,847	1,475,480	329,683	2,971,000	9,125,565	1,865,807	861,689	2,983,251	843,522	199,000	507,904	32,864,748
Increase/(Decrease)		736,967	967,810	-2,553	808,349	994,702	208,674	5,811	-109,020	2,663,343	61,000	320,996	6,656,079
		6.30%	65.59%	-0.77%	27.21%	10.90%	11.18%	0.67%	-3.65%	315.74%	30.65%	63.20%	20.25%