

RESOLUTION NO. 46-2024

A RESOLUTION TO BE ENTITLED:

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF GULF BREEZE FOR THE FISCAL YEAR 2025 BEGINNING OCTOBER 1, 2024, MAKING APPROPRIATIONS FOR THE PAYMENT OF THE EXPENSES OF THE CITY GOVERNMENT AND ALL DEPARTMENTS THEREOF AND FOR THE PAYMENT OF ACCOUNT OF THE BONDED INDEBTEDNESS OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, REPEALING CLAUSE AND EFFECTIVE DATE.

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

SECTION 1:

That the appropriation hereinafter made are based on the estimates contained in the Budget, as indexed, submitted by the City Manager, as afterward revised, approved, and adopted by the City Council for the payment of the expenses of the City Government and all Departments of the City, and on account of the bonded indebtedness, as the same as set forth in said Budget so adopted, copies of which are on file in the Office of the City Manager, and to which reference may be made;

That said, budget summaries estimated revenues, transfers, and appropriations for each fund as set forth herein;

That there is estimated to be available for appropriation for the Fiscal Year 2025 beginning **October 1, 2024**, the amounts of revenues as listed according to the respective funds, detailed by source, type, and account as set forth in said Budget;

That there be and is hereby appropriated the sums shown for the various purposes hereinafter specified, for the Fiscal Year 2025 beginning October 1, 2024, provided from the sources of revenue herein before designated;

That there is determined that certain transfer of funds will be required during the Fiscal Year beginning October 1, 2024, and such transfers are hereby authorized as set forth herein:

SECTION 2:

This Budget shall be administered strictly to the Charter and Code of Ordinances of the City of Gulf Breeze, as amended, the Laws of the State of Florida, applicable bond covenants, and rules adopted by the City Council. Amendments to this Budget shall be made only by Resolution for all revenues and for all expenditures between funds and between budget categories, provided further that the City Manager is authorized to approve transfers of appropriated expenditures within each budget category so as long as the transfers remain within the same accounting fund. The Director of Finance will process budget transfers as necessary to cover line-item spending within the same budget category and within the same accounting fund to maintain best budgeting

practices. The Director of Finance will prepare quarterly budget amendments based on the actions of the Council throughout the year and appropriately classify revenue and expenditures in accordance with generally accepted accounting principles, and properly close the financial accounting records each fiscal year.

The budgeted employee pay increases will be provided based on the receipt of annual performance evaluations and with the approval of the City Manager. Pay increases will be effective no earlier than October 1, 2024, or the first full payroll in the fiscal year so as to not cross over fiscal years.

SECTION 3:

The document entitled “City of Gulf Breeze 2025 Budget” totals **\$56,782,933** for all funds reported, a copy attached hereto and made a part hereof by reference is adopted.

This Budget represents a **44%** decrease from the FY2024 Budget and is balanced, whereby there are sufficient revenues to offset all expenditures.

SECTION 4:

All resolutions or parts of resolutions in conflict herewith are hereby repealed.

SECTION 5:

This Resolution shall take effect upon its adoption by City Council immediately and shall be published as required by law.

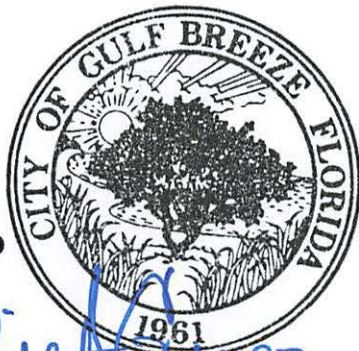
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF GULF BREEZE, SANTA ROSA COUNTY, FLORIDA, ON THE 16TH DAY OF SEPTEMBER 2024.

Time Approved: 5:42 p.m.

APPROVED:

CITY OF GULF BREEZE, FLORIDA

BY: *Cherry Fitch*
Cherry Fitch, Mayor



ATTESTED

BY: *Leslie A. Guyer*
Leslie A. Guyer, CMC, City Clerk

First Reading: September 04, 2024

Second Reading: September 16, 2024

COUNCIL BUDGET SUMMARY

City of Gulf Breeze - Fiscal Year 2024-2025

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF GULF BREEZE ARE -44.0%
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund 1.9723

ESTIMATED REVENUES	GENERAL FUND	GBFS FUND	NATURAL GAS FUND	WATER & SEWER FUND	SOLID WASTE FUND	STREETS & STORMWATER FUND	TOURIST DEVELOPMENT FUND	TRAFFIC CITATION FUND	CRA FUND	IMPACT FEES FUND	TOTALS ALL FUNDS
TAXES: Millage Per \$1000:											
AD VALOREM TAXES 1.9723	\$1,941,794								\$485,330		\$2,427,124
AD VALOREM TAXES TIF/County									1,465,364		1,465,364
Sales and Use Taxes	2,706,525					1,117,000				662,000	4,485,525
Charges For Services	403,750		4,825,113	14,300,930	1,343,121	594,400					21,467,314
Licenses and Permits	5,400										5,400
Intergovernmental / Grants Revenue	1,523,896			7,270,000		4,095,786	735,000				13,624,682
Fines and Judgements	273,500							525,000			798,500
Miscellaneous Revenue	1,322,046	319,526	48,647	193,290	3,062	5,629,150		30,000			7,545,721
TOTAL SOURCES	\$8,176,911	\$319,526	\$4,873,760	\$21,764,220	\$1,346,183	\$11,436,336	\$735,000	\$555,000	\$1,950,694	\$662,000	\$51,819,630
Transfers In	3,833,341			169,140		976,857					4,979,338
Fund Balance/Reserves/Net Assets	9,281,752	9,584,923	2,468,532	26,945,866	(163,353)	2,085,453	1,323,186	470,236	7,588,356	7,122,105	66,707,056
TOTAL REVENUES, TRANSFERS & BALANCES	\$21,292,004	\$9,904,449	\$7,342,292	\$48,879,226	\$1,182,830	\$14,498,646	\$2,058,186	\$1,025,236	\$9,539,050	\$7,784,105	\$123,506,024
EXPENDITURES											
General Government	1,243,010	61,088							287,549		1,591,647
Public Safety	4,024,857							256,516			4,281,373
Physical Environment			3,403,659	9,064,498	1,144,341						13,612,498
Transportation						1,952,544					1,952,544
Debt Service	545,379		83,200	1,365,008		356,006			645,192		2,994,785
Cultural and Recreation	2,557,381						56,000				2,613,381
Internal Services	857,136										857,136
Capital Expenditures	3,105,569		643,000	14,425,000		10,021,000			685,000		28,879,569
TOTAL EXPENDITURES	\$12,333,332	\$61,088	\$4,129,859	\$24,854,506	\$1,144,341	\$12,329,550	\$56,000	\$256,516	\$1,617,741	\$0	\$56,782,933
Transfer Out	710,082		457,903	1,099,182	53,762	121,035	679,000	187,000	595,066	6,000,000	9,903,030
Unrestricted Fund Balance	6,561,086	9,810,796	221,834	11,618,073	(4,360)	0	0	0	0	0	28,207,429
Restricted Fund Balance	1,687,504	32,565	2,532,696	11,307,465	(10,913)	2,048,061	1,323,186	581,720	7,326,243	1,784,105	28,612,632
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$21,292,004	\$9,904,449	\$7,342,292	\$48,879,226	\$1,182,830	\$14,498,646	\$2,058,186	\$1,025,236	\$9,539,050	\$7,784,105	\$123,506,024

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

General Fund Departmental Budgets FY2025

0100 - General Government	
PERSONNEL PAYMENTS	226,360
TAXES & BENEFITS	58,318
PROF & CONTRACT SERVICES	266,700
OPERATION & REPAIRS	32,500
SUPPLIES & EXPENSES	159,800
CAPITAL EXPENDITURES	237,440
DEBT SERVICE	145,243
TRANSFERS IN / OUT	710,082
TOTAL	1,836,443

0500 - Law Enforcement	
PERSONNEL PAYMENTS	2,096,491
TAXES & BENEFITS	1,012,084
PROF & CONTRACT SERVICES	131,500
OPERATION & REPAIRS	62,000
SUPPLIES & EXPENSES	279,365
CAPITAL EXPENDITURES	187,000
DEBT SERVICE	11,115
TOTAL	3,779,555

0200 - Internal Services	
PERSONNEL PAYMENTS	
TAXES & BENEFITS	108,868
PROF & CONTRACT SERVICES	203,968
OPERATION & REPAIRS	2,100
SUPPLIES & EXPENSES	527,200
CAPITAL EXPENDITURES	15,000
TRANSFERS IN / OUT	-
TOTAL	857,136

0600 - Fire Control	
PERSONNEL PAYMENTS	122,125
TAXES & BENEFITS	59,202
PROF & CONTRACT SERVICES	78,070
OPERATION & REPAIRS	29,200
SUPPLIES & EXPENSES	154,820
CAPITAL EXPENDITURES	1,500,000
DEBT SERVICE	116,706
TOTAL	2,060,123

0400 - Parks & Recreation	
PERSONNEL PAYMENTS	505,031
TAXES & BENEFITS	167,913
PROF & CONTRACT SERVICES	110,000
OPERATION & REPAIRS	66,000
SUPPLIES & EXPENSES	239,000
CAPITAL EXPENDITURES	1,178,629
DEBT SERVICE	216,740
TOTAL	2,483,313

1500 - Recreation Center	
PERSONNEL PAYMENTS	840,726
TAXES & BENEFITS	202,711
PROF & CONTRACT SERVICES	54,000
OPERATION & REPAIRS	96,000
SUPPLIES & EXPENSES	276,000
CAPITAL EXPENDITURES	2,500
DEBT SERVICE	55,575
TOTAL	1,527,512

1900 - Community Services	
PERSONNEL PAYMENTS	278,618
TAXES & BENEFITS	115,314
PROF & CONTRACT SERVICES	89,000
OPERATION & REPAIRS	3,500
SUPPLIES & EXPENSES	12,900
CAPITAL EXPENDITURES	-
TOTAL	499,332

0100 - General Government	1,836,443
0200 - Internal Services	857,136
0400 - Parks & Recreation	2,483,313
0500 - Law Enforcement	3,779,555
0600 - Fire Control	2,060,123
1500 - Recreation Center	1,527,512
1900 - Community Services	499,332
Total General Fund Budget	13,043,414

