

RESOLUTION NO 2024-131
CITY OF LAKE CITY, FLORIDA

A RESOLUTION OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE CITY BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND CONTINUING THROUGH SEPTEMBER 30, 2024 BY INCREASING OR DECREASING LINE ITEMS IN THE APPROPRIATIONS AND EXPENDITURES OF CERTAIN FUNDS OF THE CITY; MAKING CERTAIN FINDINGS OF FACT IN SUPPORT OF THE CITY AMENDING SAID BUDGET; REPEALING ALL PRIOR RESOLUTIONS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Subsection 201(e) of the City Charter of the City of Lake City authorizes the City to appropriate and expend the money of the City for any lawful purpose; and

WHEREAS, the City Council of the City of Lake City (the “City”) is the governing body for the City; and

WHEREAS, Florida Statutes require each municipality of the state to develop an annual budget; and

WHEREAS, the City Council has approved an annual budget for the fiscal year 2023-2024 in compliance with Florida Statute; and

WHEREAS, Section 166.241(5), Florida Statutes, authorizes the governing body of a municipality to adopt a final amendment to the budget within 60 days following the end of the fiscal year; and

WHEREAS, the 2023-2024 fiscal year ended on September 30, 2024; and

WHEREAS, the City Council desires to adopt an amendment to the fiscal year 2023-2024 budget; and

WHEREAS, the proposed budget amendments increases or decreases funds within the fiscal year 2023-2024 budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

1. The budget for fiscal year 2023-2024 shall be and is amended to reflect amendments in the appropriations and expenditures of the City’s various budget funds as more particularly set forth in Exhibit A hereto.
2. The City Finance Director is directed to allocate the budget amendment pursuant to the account level detailed provided as Exhibit A.
3. The City Finance Director is directed to post the budget amendments adopted hereby on the City’s official website within five (5) days after the adoption of this resolution and the related budget amendments in accordance with Section 166.241(6), Florida Statutes.

4. The City Clerk is directed to maintain the posting of the budget amendments adopted hereby on the City's official website for two (2) years following the date they are initially posted on such website in accordance with Section 166.241(6), Florida Statutes.
5. This resolution shall become effective and enforceable upon final passage by the City Council of the City of Lake City.

APPROVED AND ADOPTED, by an affirmative vote of a majority of a quorum present of the City Council of the City of Lake City, Florida, at a regular meeting, this ____ day of November, 2024.

BY THE MAYOR OF THE CITY OF LAKE CITY,
FLORIDA

Stephen M. Witt, Mayor

ATTEST, BY THE CLERK OF THE CITY COUNCIL
OF THE CITY OF LAKE CITY, FLORIDA:

Audrey E. Sikes, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Clay Martin, City Attorney

Exhibit A
FY 2024 BUDGET AMENDMENT # 1

GENERAL FUND - 001

TO	001.02.512-010.12	Personnel Services Salary	\$	114,500.00
FROM	001.15.541-010.12	Personnel Services Salary	\$	114,500.00

CM severance payout was not budgeted. It was paid due to signed appendix A of the contract.

TO	001.02.512-030.49	Operating Expense Other Current Charges	\$	75,000.00
FROM	001.16.574-080.82	Grants and Aid Special Events	\$	75,000.00

Community Program Director's Special Events

TO	001.02.512-030.55	Operating Expense Training	\$	5,000.00
FROM	001.12.529-030.55	Operating Expense Training	\$	5,000.00

Training for the Asst. City Manager

TO	001.02.512-060.64	Capital Machinery & Equipment	\$	9,500.00
FROM	001.16.574-080.82	Grants and Aid Special Events	\$	9,500.00

Zoom Grants Software for the Mayor's Matching Grant Program

TO	001.05.519-010.22	Personnel Services Retirement Contributions	\$	400.00
FROM	001.05.514-030.31	Professional Services	\$	400.00

Retirement Contributions more than budgeted amount

TO	001.05.519-030.45	Operating Expense Insurance	\$	110,000.00
FROM	001.05.519-090.99.02	Contingency	\$	110,000.00

Insurance rate increased 39% and was more than the budgeted amount

TO	001.05.519-090.91.08	Transfers to Fire Special Assesment	\$	2,200,000.00
FROM	001.05.519-090.99.02	Contingency - ARPA Funds	\$	2,200,000.00

Council approved the use of ARPA funds for the purchase of a Fire Ladder Truck and Equipment

TO	001.07.513-030.46	Operating Repairs & Maintenance	\$	25,000.00
FROM	001.07.513-060.64	Capital Machinery & Equipment	\$	25,000.00

Software Renewals were budgeted in Capital M&E and should have been budgeted in R&M

TO	001.11.521-060.64	Capital Machinery & Equipment	\$	7,000.00
FROM	001.11.521-030.52	Operating Supplies	\$	7,000.00

Equipment for the additional Police Officers that were approved in the Dispatch transition to the County

TO	001.16.562-080.82	Grants & Aid Health Services	\$	1,750.00
FROM	001.15.541-030.31	Professional Services	\$	1,750.00

New approved contract for Lake City Animal Shelter more than budgeted amount

CRA FUND - 103

TO	103.40.559-030.45	Operating Expense Insurance	\$	7,000.00
FROM	103.40.559-060.63	Capital Infrastructure	\$	7,000.00

Insurance rate increased 39% and was more than the budgeted amount

JAG FUND - 107

TO	107.11.521-030.52	Operating Supplies	\$	35,791.00
TO	107.11.521-060.64	Capital Machinery & Equipment	\$	114,193.00
FROM	107-331.20	Federal Grants Public Safety	\$	149,984.00

Edward Byrne JAG grants awarded in for golf cart, trailer, and other equipment

FIRE FUND - 110

TO	110.50.522-010.14	Personnel Services Overtime	\$	58,000.00
FROM	110-342.20	Public Safety Fire Protection	\$	50,000.00
FROM	110-342.20.01	Public Safety Fire Protection Fire Assesment	\$	8,000.00

Overtime was more than the budgeted amount

TO	110.50.522-030.49	Operating Expense Other Current Charges	\$	5,000.00
FROM	110-381.00.01	Transfers from General Fund	\$	5,000.00

Special Assessment Administration from Tax Collector more than was budgeted

TO	110.50.522-060.64	Capital Machinery & Equipment	\$	380,000.00
FROM	110-331.20	Federal Grants Public Safety	\$	118,494.00
FROM	110-334.90	State Grant	\$	190,090.00
FROM	110-369.90	Other Misc Revenue	\$	37,780.00
FROM	110-369.90.04	Insurance Proceeds	\$	11,725.00
FROM	110-381.00.01	Transfers from General Fund	\$	21,911.00

Federal and State Grants awarded for air packs, generator, HVAC, and chiller

AIRPORT FUND - 140

TO	140.60.542-090.91.09	Transfers to Airport Construction Fund	\$	132,459.00
FROM	140.60.542-030.52	Operating Supplies	\$	132,459.00

Grant matches for current and prior years

SALES TAX BOND FUND - 304

TO	304.30.517-030.31	Professional Services	\$	5,723.00
FROM	304.30.517-060.62	Capital Building	\$	5,723.00

Arbitrage calculation by Integrity Public Finance to keep the City compliant with the IRS.

AIRPORT CONSTRUCTION FUND - 341

TO	341.60.542-030.31	Professional Services	\$	2,030.00
FROM	341.60.542-030.63	Capital Infrastructure	\$	2,030.00

FAA Grant - Airport Master Plan final invoice that was not budgeted

WATER SEWER FUND - 410

TO	410.70.536-010.12	Personnel Services Salary	\$	61,000.00
TO	410.70.536-010.22	Personnel Services Retirement Contributions	\$	16,000.00
FROM	410.70.536-030.49	Operating Expense Other Current Charges	\$	77,000.00

Council approved adding back the Executive Director of Utilities Position

TO	410.72.536-010.12	Personnel Services Salary	\$	3,500.00
FROM	410.72.536-030.31	Professional Services	\$	3,500.00

Director of Water Plant salary increased to same as Director of Wastewater due to the same qualifications approved by City Manager.

TO	410.72.536-060.63	Capital Infrastructure	\$	28,010.00
FROM	410.72.536-030.31	Professional Services	\$	28,010.00

PLC HMI Upgrade approved by council to use professional services

TO	410.72.536-060.64	Capital Machinery & Equipment	\$	18,800.00
FROM	410.72.536-030.46	Operating Repairs & Maintenance	\$	18,800.00

200 HP VFD Emergency Repair at the Water Plant

WATER SEWER CONSTRUCTION FUND - 412

TO	412.70.536-030.31	Professional Services	\$	5,723.00
FROM	412.70.536-060.63	Capital Infrastructure	\$	5,723.00

Arbitrage calculation by Integrity Public Finance to keep the City compliant with the IRS.