

CITY COUNCIL RESOLUTION NO. 2021-166

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021.

WHEREAS, the City Council of the City of Lake City, Florida (hereinafter the “City”) adopted an Annual Operating Budget for the fiscal year beginning October 1, 2020, specifying certain revenues and expenditures; and

WHEREAS, the aforementioned budget presumes that each department generally will, to the best of its ability, maintain its expenditures within the budget levels; and

WHEREAS, pursuant to section 166.241, Florida Statutes, the City may amend a budget at any time within the respective fiscal year or within sixty (60) days following the end of the respective fiscal year; and

WHEREAS, the City Council, in its discretion, has the authority to adjust the budget to more closely coincide with actual and expected events and expenditures.

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

Section 1. The above recitals are all true and accurate and are incorporated herein and made a part of this resolution.

Section 2. The Annual Operating Budget of the City for the fiscal year beginning October 1, 2020, is hereby revised and amended as specified in Attachment A.

Section 3. Except as amended in Attachment A, the Annual Operating Budget of the City for the fiscal year beginning October 1, 2020, remains in full force and effect.

Section 4. This resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council this 15th day of November 2021.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.
City Attorney

ATTACHMENT A
 FY 21 BUDGET AMENDMENT # 1

**BUDGET
 ADJUSTMENT
 AMOUNT**

GENERAL FUND - 001

To	001.11.521-060.64	Capital Outlay - Machinery & Equipment	445,413
From	001-384.00	Debt Proceeds - Loans	445,413

Resolution 2020-105 - Motorola lease - Watchguard in-car body cameras

To	001.04.513-010.12	Personnel Services - Salary	7,085
To	001.04.513-010.14	Personnel Services - Overtime	3,430
To	001.04.513-010.21	Personnel Services - FICA	295
To	001.04.513-010.22	Personnel Services - Retirement Contributions	4,635
To	001.04.513-010.23	Personnel Services - Life, Health & Disability	523
To	001.04.513-010.24	Personnel Services - Workers Compensation	20
To	001.04.513-010.25	Personnel Services - Unemployment Compensation	482
From	001.04.513-030.31	Operating Expense - Professional Services	4,082
From	001.04.513-030.34	Operating Expense - Contractual Services	2,105
From	001.04.513-030.48	Operating Expense - Promotional Activities	5,036
From	001.05.519-010.22	Personnel Services - Retirement Contributions	5,247

Adjust salaries and benefits - HR department. Cost of Interim City Manager charged to HR since former City Manager position payouts continued until next fiscal year.

To	001.11.521-010.14	Personnel Services - Overtime	16,430
From	001-331.20	Federal Grants - Public Safety	16,430

Adjust for HIDTA and Task Force funding received

To	001.05.519-080.82	Grants & Aid - Private Organizations	400,000
From	001.05.519-090.99.02	Other Uses - Contingency	150,000
From	001.11.521-010.12	Personnel Services - Salary	150,000
From	001.10.519-060.63	Capital Outlay - Infrastructure	100,000

Adjust Grants & Aid for Werner Trucking Economic Development Agreement; Resolution No. 2019-140 - Section 3(d) - Payments 1 & 2 of 3.

To	001.05.519-090.99.02	Other Uses - Contingency	224,841
From	001-335.18	State Shared Revenues - Local Govt Half Cent Sales Tax	224,841

Adjust Local Government Half Cent Sales Tax - collection exceeded budgeted amount.

To	001.18.534-030.34	Operating Expense - Contractual Services	45,049
From	001-343.40	Physical Environment - Garbage/Solid Waste	45,049

Adjust garbage/solid waste and contractual services for additional revenue and cost of garbage collection.

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To	001.05.514-030.31	Operating Expense - Professional services	12,406
To	001.05.514-030.49	Operating Expense - Other Current Charges	1,051
From	001.05.519-090.99.02	Other Uses - Contingency	13,457

Adjust legal professional fees.

To	001.05.519-090.99.02	Other Uses - Contingency	913,710
From	001-332.00	Other Financial Assistance - Federal Source	913,710

To record proceeds from CARES Act funding - Resolution 2020-146 & 2021-066

To	001.05.519-080.82	Grants & Aid - Private Organizations	25,000
From	001.05.519-090.99.02	Other Uses - Contingency	25,000

**Resolution No. 2021-075 Summer Youth Work Program approved by Council.
Used COVID grant proceeds for program.**

To	001.17.572-060.63	Capital Outlay - Infrastructure	36,830
From:	001.15.541-030.46	Operating Expense - Repairs & Maintenance	36,830

Record costs of completion of tennis courts.

To	001.17.572-010.25	Personnel Services - Unemployment Compensation	7,800
From	001.17.572-030.46	Operating Expense - Repairs & Maintenance	7,800

Record costs of unemployment claims due to COVID layoffs.

To	001.05.519-090.91.14	Interfund Transfers - Transfer to CRA	27,610
From	001.05.519-090.99.02	Other Uses - Contingency	27,610

To reimburse CRA for prior year matching funds for CDBG for parking lot grant.

To	001.16.564-080.82	Grants & Aid - Private Organizations	1,799
To	001.16.574-080.82	Grants & Aid - Private Organizations	8,795
From	001.05.519-080.82	Grants & Aid - Private Organizations	10,594

To adjust Grants & Aid for assistance provided to Our Community Cares Coalition for Youth Leadership Week, Columbia County Historical Museum for Richardson Historic Marker and request to add Vince Timmons Youth Football Tournament (Presentation at 7/6/2021 Council Meeting)

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COMMUNITY REDEVELOPMENT AGENCY

To	103.40.559-030.43	Operating Expense - Utility Services	9,000
To	103.40.559-060.64	Capital Outlay - Equipment	20,100
From	103.40.559-060.63	Capital Outlay - Infrastructure	29,100

To adjust utility services and reclassify infrastructure to equipment for purchase of picnic table for Sally Mae Jerry Park and Audio System for Wilson Park.

To	103.40.559-060.63	Capital Outlay - Infrastructure	27,610
From	103-381.00.09	Interfund Transfer - Transfer from Other Funds	27,610

Refund CRA match for CDBG grant match which was not used.

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FIRE SPECIAL ASSESSMENT FUND - 110

To	110.50.522-090.99.02	Other Uses - Contingency	10,000
From	110-366.00	Contributions - Private Source Donations	10,000

**Record donation from Nutrien for PPE equipment
for Fire Department**

To	110.50.522-010.12	Personnel Services - Salary	82,961
To	110.50.522-010.14	Personnel Services - Overtime	28,251
To	110.50.522-010.21	Personnel Services - FICA	2,391
To	110.50.522-010.22	Personnel Services - Retirement Contributions	6,888
To	110.50.522-010.24	Personnel Services - Workers Compensation	9,912
From	110.50.522-010.15	Personnel Services - Special Pay Incentive	14,459
From	110.50.522-060.64	Capital Outlay - Equipment	115,944

To adjust personnel services

To	110.50.522-030.49	Operating Expense - Other Current Charges	20,500
From	110.50.522-090.99.02	Other Uses - Contingency	20,500

**To adjust other current charges for increase in charges for collection and
distribution of Fire Special Assessment fees by the County.**

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AIRPORT SPECIAL REVENUE FUND

To	140.60.542-010.14	Personnel Services - Overtime	2,860
To	140.60.542-030.52	Operating Expense - Operating Supplies	142,661
From	140.60.542-090.91.09	Intergovernmental Transfers - Airport Construction	145,521

To adjust operating supplies and overtime.

To	140.60.542-090.99.02	Other Uses - Contingency	54,709
From	140-344.10	User Fees - Airport Gas Sales	18,995
From	140-361.10	Interest & Other Earnings	270
From	140-362.00	Rents and Royalties - Rents	35,444

To record additional income from charges for services for Airport.

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SALES TAX BOND FUND

To	304.30.517-060.61	Capital Outlay - Land	426,247
To	304.30.517-060.63	Capital Outlay - Infrastructure	17,820
From	304.30.517-060.62	Capital Outlay - Building	444,067

To reclassify purchase of land and land improvements (paving) from purchase of Columbia Bank building.

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AIRPORT CONSTRUCTION FUND

To	341.60.542-030.31	Operating Expense - Professional Fees	183,983
From	341.60.542-060.63	Capital Outlay - Infrastructure	329,504
From	341-381.00.07	Interfund Transfers - Transfer from Airport Fund	145,521

To reclassify transfers from Airport Fund to professional fees - Transfer for grant match is included in FY 2022 budget year.

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WATER SEWER FUND

To	410.70.536-030.31	Operating Expense - Professional Services	99,687
From	410-334.35.02	Sewer Grant/Wastewater-Tourism Econ Development	99,687

To record collections of Ichetucknee Spring Water Quality Grant - Resolution No. 2019-043.

To	410.78.536-060.64	Capital Outlay - Machinery & Equipment	402,610
From	410-384.00	Debt Proceeds - Loans	402,610

Resolution 2021-064 - Lease agreement with Leasing 2, Inc. for 5 year purchase/lease of Vac-Con Vacuum Truck

To	410.70.536-090.99.02	Other Uses - Contingency	167,101
From	410-343.60.02	Physical Environment - Utility Sewer Service	167,101

To record additional collections of wastewater revenue greater than amount originally budgeted.

To	410.70.536-060.64	Capital Outlay - Machinery & Equipment	282,419
From	410.70.536-060.63	Capital Outlay - Infrastructure	282,419

Resolution 2021-116 - Council authorized purchase of hydraulic excavator from Ring Power.

To	410.76.536-060.63	Capital Outlay - Infrastructure	101,188
From	410.76.536-030.31	Operating Expense - Professional Services	80,000
From	410.76.536-030.34	Operating Expense - Contractual Services	21,188

Contract 2019-00000004 to Wetlands Solutions for water quality monitoring at wastewater wetlands and Resolution 2021-006 to Crews Custom Services for planting trees at Bio Solids Site & Spray Field

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WATER SEWER CONSTRUCTION FUND

To	412.70.536-060.63	Capital Outlay - Infrastructure	726,269
From	412-334.35	State Grant -Sewer/Wastewater	726,269

**Record I75/SR 47 Septic to Sewer Grant Proceeds -
Resolution 2018-041, 2019-048, 2019-082, 2020-035 and 2021-099.'**

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NATURAL GAS FUND

To	420.80.532-090.99.02	Other Uses - Contingency	218,974
From	420-369.90	Other Miscellaneous Income - Miscellaneous Revenue	218,974

To record proceeds from sale of America's Compressed Natural Gas (ACNG) website for reimbursement of legal fees.

To	420.80.532.030.49	Operating Expense - Other Current Charges	357,000
From	420-343.20.01	Physical Environment - Natural Gas Sales	244,000
From	420-343.20.02	Physical Environment - Gas over/Under	113,000

To record increase in purchased gas costs and increase in markup of gas sales to offset purchase cost.