## RESOLUTION NO. 24-04

**A RESOLUTION OF THE CITY OF CALLAWAY OF BAY COUNTY, FLORIDA, AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2023-24 AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Callaway, of Bay County, Florida, on March 12, 2024, held a public hearing as required by Florida Statute 200.065; and,

**WHEREAS**, the City of Callaway of Bay County, Florida, set for the appropriations, revenues, and other sources estimates for the Budget for Fiscal Year 23-24 in the amount of **$57,522,400.00**.

**NOW THEREFORE BE IT RESOLVED** by the City Commission of the City of Callaway, Bay County, Florida, that:

**SECTION 1. The Fiscal Year 2023-24 Final Budget be adopted.**

| | ORIGINAL AMOUNT | CHANGE | AMOUNT |
|---|---|---|---|
| **GENERAL FUND** | | | |
| Projected Revenues & Transfers In | | | |
| Taxes | $ 4,345,471 | | $ 4,345,471 |
| Permits, Fees & Licenses | 1,125,673 | | 1,125,673 |
| Impact Fees | 350,000 | | 350,000 |
| Shared Revenues | 6,274,268 | (246,883) | 6,027,385 |
| Charges for Services | 251,890 | | 251,890 |
| Fines & Forfeitures | 51,500 | | 51,500 |
| Interest & Other Earnings | 532,400 | | 532,400 |
| Rents | 74,460 | | 74,460 |
| Sales of Fixed Assets | - | | - |
| Miscellaneous Revenues | 3,400 | | 3,400 |
| Emergency Debris Removal – FEMA PA | 593,927 | | 593,927 |
| Transfers In (Cost Allocation) | 861,606 | | 861,606 |
| Other Sources | - | | - |
| Budgeted Use of Restricted Fund Reserves | 825,000 | 158,233 | 983,233 |
| **Total Projected Revenue Sources** | **$15,289,595** | **(88,650)** | **$15,200,945** |
| | | | |
| Expenditure Appropriations | | | |
| Legislative – City Commission | $ 56,525 | | $56,525 |
| City Manager | 250,504 | | 250,504 |
| City Clerk | 153,061 | | 153,061 |
| Finance | 446,349 | | 446,349 |
| Human Resources | 97,525 | | 97,525 |
| Legal Counsel | 67,500 | | 67,500 |
| Information Technology | 92,493 | | 92,493 |
| Planning & Code Enforcement | 409,358 | | 409,358 |
| Elections | 4,800 | | 4,800 |
| General Government/Administration | 3,412,092 | | 3,412,092 |
| Law Enforcement | 2,530,208 | | 2,530,208 |
| Fire Department | 2,226,290 | (72,372) | 2,153,918 |
| Streets | 1,390,887 | 5,164 | 1,396,051 |
| Fleet Maintenance | 296,933 | | 296,933 |
| Leisure Services | 1,678,561 | 86,245 | 1,764,806 |
| Emergency Debris Removal | 1,243,822 | | 1,243,822 |
| Payment on Line of Credit | - | | - |
| Transfers Out – CRA | 825,000 | | 825,000 |
| Transfers Out – Sewer Fund | - | | - |
| Budgeted Increase to Reserves | 107,687 | (107,687) | - |
| **Total Expenditure Appropriations & Transfers Out** | **$15,289,595** | **(88,650)** | **$15,200,945** |

**COMMUNITY REDEVELOPMENT FUND (CRA)**

| | | | |
|---|---|---|---|
| Projected Revenues & Earnings | $ 735,501 | | 735,501 |
| **Total CRA Fund Revenues & Other Sources** | **$ 735,501** | **-** | **735,501** |
| Expenditure Appropriations | $ 604,318 | | 604,318 |
| Budgeted Increase to Reserves | 131,183 | | 131,183 |
| **Total CRA Fund Expenditures & Fund Balance** | **$ 735,501** | **-** | **735,501** |

**CAPITAL PROJECTS FUND**

| | | | |
|---|---|---|---|
| Projected Infrastructure Proceeds | $ 2,179,943 | | 2,179,943 |
| Projected Grant Proceeds | 13,361,307 | 1,000,000 | 14,361,307 |
| Projected Transfers from General Fund | 825,000 | | 825,000 |
| Budgeted Use of Reserves | 12,841,070 | 300,000 | 13,141,070 |
| **Total Cap. Proj. Revenues, Transfers in, and Other Sources** | **$29,207,320** | **1,300,000** | **30,507,320** |
| Expenditure Appropriations – (Infrastructure) | $ 5,446,572 | | 5,446,572 |
| Expenditure Appropriations – (Grant Projects) | 23,760,748 | 1,300,000 | 25,060,748 |
| **Total Cap. Proj. Revenues, Transfer In, and Other Sources** | **$29,207,320** | **1,300,000** | **30,507,320** |

## ENTERPRISE FUNDS

**WATER FUND**

| | | | |
|---|---|---|---|
| Estimated Revenues | | | |
| Operating Revenues | $ 3,764,349 | | $3,764,349 |
| Interest & Other Earnings | 133,974 | | 133,974 |
| Budgeted Use of Net Position–Restricted Funds | - | | - |
| Budgeted Use of Net Position–Un-Restricted Funds | (36,238) | 490,000 | 453,762 |
| **Total Water Fund Revenues and Other Sources** | **$ 3,862,085** | **490,000** | **$4,352,085** |
| Expense Appropriations | | | |
| Operating Expenses | $ 2,281,023 | | $2,281,023 |
| Capital Purchases and Expansions | 155,904 | 490,000 | 645,904 |
| Debt Service | 696,184 | | 696,184 |
| Transfers Out – Cost Allocation to General Fund | 728,974 | | 728,974 |
| Transfers Out – CIP | - | | - |
| Budgeted Increase to Reserves | - | | - |
| **Total Water Fund Exp., Transfers Out & Ending Balance** | **$ 3,862,085** | **490,000** | **$ 4,352,085** |

**SEWER FUND**

| | | | |
|---|---|---|---|
| Estimated Revenues | | | |
| Operating Revenues | $ 5,177,020 | | 5,177,020 |
| Interest & Other Earnings | 392,964 | | 392,964 |
| Transfer from General Fund | - | | - |
| Budgeted Use of Net Position | - | | - |
| **Total Sewer Fund Revenues and Other Sources** | **$ 5,569,984** | **-** | **$5,569,984** |
| Expense Appropriations | | | |
| Operating Expenses | $ 3,192,226 | | 3,192,226 |
| Capital Purchases and Expansions | 931,850 | | 931,850 |
| Debt Service | 701,684 | | 701,684 |
| Transfers Out – Cost Allocation to General Fund | 699,263 | | 699,263 |
| Budgeted Increase to Reserves | 44,961 | | 44,961 |
| **Total Sewer Fund Expenses & Transfers Out** | **$ 5,569,984** | **-** | **$ 5,569,984** |

**SOLID WASTE FUND**

| | | | |
|---|---|---|---|
| Estimated Revenues | | | |
| Operating Revenues | $ 1,116,792 | | 1,116,792 |
| Interest & Other Earnings | 38,273 | | 38,273 |
| Sales of Fixed Assets | 1,500 | | 1,500 |
| Budgeted Use of Net Position | - | | - |
| **Total Solid Waste Fund Revenues and Other Sources** | **$ 1,156,565** | **-** | **$ 1,156,565** |
| | | | |
| Expense Appropriations | | | |
| Operating Expenses | $ 818,726 | | 818,726 |
| Capital Purchases and Expansions | - | | - |
| Transfers Out – Cost Allocation to General Fund | 131,321 | | 131,321 |
| Budgeted Increase to Reserves | 206,518 | | 206,518 |
| **Total Solid Waste Fund Expenses & Transfers Out** | **$ 1,156,565** | **-** | **$ 1,156,565** |

## CITY-WIDE SUMMARY

| | | | |
|---|---|---|---|
| PROJECTED EXPENDITURE BUDGET FOR FY 2024 - BY FUND | | | |
| GENERAL FUND | $15,289,595 | (88,650) | 15,200,945 |
| CRA FUND | 735,501 | - | 735,501 |
| CAPITAL PROJECTS FUND | 29,207,320 | 1,300,000 | 30,507,320 |
| WATER FUND | 3,862,085 | 490,000 | 4,352,085 |
| SEWER FUND | 5,569,984 | - | 5,569,984 |
| SOLID WASTE FUND | 1,156,565 | - | 1,156,565 |
| **TOTAL CITY-WIDE BUDGET SUMMARY** | **$55,821,050** | **1,701,350** | **57,522,400** |

**SECTION 2. BUDGET EXPENDITURES:** Under no circumstances may a Departmental Appropriation be over-expended without the consent and approval of the City Commission. Consent and approval of the City Commission may be given during duly called and constituted session of said Commission, identifying said budget amendments or adjustments.

**SECTION 3: EFFECTIVE DATE:** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 12th day of March 2024, by the CALLAWAY CITY COMMISSION meeting in regular session.

**CITY OF CALLAWAY, FLORIDA**

Attest: Audra K. Boswell
Audra K. Boswell, City Clerk

By: Pamn Henderson
Pamn Henderson, Mayor

VOTE OF COMMISSION:

| | |
|---|---|
| Ayers | yes |
| Davis | yes |
| Griggs | yes |
| Henderson | yes |
| Pelletier | yes |

APPROVED AS TO FORM AND LEGALITY
FOR THE CITY OF CALLAWAY ONLY:

City Attorney

# BUDGET Amendment REQUEST

AMOUNTS IN WHOLE DOLLARS

Department: FY 2023 PO not received until Oct 2023 FY 2024 Budget

Date: 11/7/2023

| Account # | Account Description | CURRENT Budget Amt | Expenditure Increase | Revenue Increase | REVISED Budget Amt | Explanation for Request |
|---|---|---|---|---|---|---|
| 01-522-304-90 | Fire Dept | 35,500 | 10,120 | | 45,620 | Turnot Gear |
| 01-572-606-30 | Improvements O/T Buildings | 49,500 | 86,245 | | 135,745 | Playground Gore Park |
| 01-584-909-10 | Budgeted Increase in Reserves | 107,686 | | 96,365 | 11,321 | |
| | Supply Chain Issues | | | | | |
| | | | **96,365** | **96,365** | | |

**APPROVALS**

1 Department Head: Jim Logan — Date: 11-14-23

2 Finance: [illegible] — Date: 11/07/23

3 City Manager: [illegible] Cook — Date: 11/8/23

4 Commission: Pam Henderson — Date: 11/14/23

[illegible] 11/15/23

# BUDGET Amendment REQUEST

AMOUNTS IN WHOLE DOLLARS

CITY OF CALLAWAY FLORIDA

Department CIP State Appropriations Funds

11/16/2023
Date

| Account # | Account Description | CURRENT Budget Amt | Expenditure Increase | Revenue Increase | REVISED Budget Amt | Explanation for Request |
|---|---|---|---|---|---|---|
| 31-541-606-82 | Paving Grants - STATE | 1,000,000 | 1,300,000 | | 2,300,000 | Increase for FY2024 Funds |
| 31-330-334-82 | Paving Grants - STATE Funding | 1,000,000 | | 1,000,000 | 2,000,000 | Increase for FY2024 Funds |
| 31-380-389-20 | Use of Fund Balance - RES | 12,841,070 | | 300,000 | 13,141,070 | Infrastructure Funds |
| | Increase for paving of Boatrace Road, Big Oak Lane & Hardwood Court | | | | | |
| | **APPROVALS** | | **1,300,000** | **1,300,000** | | |

1 Department Head ______ Date: ______

2 Finance Daniel Schultz Date: 11/16/23

3 City Manager [signature] Date: 11/14/23

4 Commission Pam Henderson Date: 12/12/23

√ DMS 12/13/23

CITY OF CALLAWAY FLORIDA

# BUDGET Amendment REQUEST

AMOUNTS IN WHOLE DOLLARS

Department: Street - Portable Notification Sign

Date: 11/16/2023

| Account # | Account Description | CURRENT Budget Amt | Expenditure Increase | Revenue Increase | REVISED Budget Amt | Explanation for Request |
|---|---|---|---|---|---|---|
| 01-541-606-40 | Machinery & Equipment | 48,750 | 5,164 | | 53,914 | Increase Cost over Budget |
| 01-584-909-10 | Budgeted Increase in Reserves | 11,322 | | (5,164) | 6,158 | |
| | Increase in cost of sign over original quotes during budget process. | | | | | |
| | | | **5,164** | **(5,164)** | | |

**APPROVALS**

1 Department Head ______ Date: ______

2 Finance *[signature]* Date: 11/16/23

3 City Manager *[signature]* Date: 11/16/23

4 Commission *[signature]* Date: 12/12/23

VDK 12/12/23

# BUDGET Amendment REQUEST

AMOUNTS IN WHOLE DOLLARS

Department: Fire Department

Date: 1/17/2024

| Account # | Account Description | CURRENT Budget Amt | Expenditure Increase | Revenue Increase | REVISED Budget Amt | Explanation for Request |
|---|---|---|---|---|---|---|
| 01-330-334-90 | State Grant - Other | 250,883 | | (246,883) | 4,000 | No Safer Grant |
| 01-380-389-10 | Use of Fund Balance | - | | 158,233 | 158,233 | Using Reserves 2024 |
| 01-584-909-10 | Budgeted Increase to Reserves | 6,158 | (6,158) | | - | Reduce Excess for 2024 |
| | | | | | | |
| 01-522-101-20 | Regular Salaries | 1,093,184 | (44,096) | | 1,049,088 | Reduce Expense for months past |
| 01-522-101-40 | Overtime | 98,368 | (2,756) | | 95,612 | |
| 01-522-102-10 | FICA Taxes | 72,987 | (2,971) | | 70,016 | |
| 01-522-102-11 | Medicare Taxes | 17,045 | (694) | | 16,351 | |
| 01-522-102-20 | Retirement Contributions | 390,779 | (15,907) | | 374,872 | |
| 01-522-102-30 | Group Insurance | 266,276 | (16,068) | | 250,208 | |
| | | | | | - | |
| | | | | | - | |
| | | | **(88,650)** | **(88,650)** | | |

**APPROVALS**

1 Department Head ______________________ Date: ____________

2 Finance Dan Schultz Date: 1/12/24

3 City Manager Kevin E. Cook Date: 1/12/24

4 Commission Pamela Henderson Date: 1/23/24

2/1/24 DB

# BUDGET Amendment REQUEST

AMOUNTS IN WHOLE DOLLARS

Department: Water Department

Date: 2/1/2024

| Account # | Account Description | CURRENT Budget Amt | Expenditure Increase | Revenue Increase | REVISED Budget Amt | Explanation for Request |
|---|---|---|---|---|---|---|
| 41-533-606-70 | Vehicles | - | 490,000 | | 490,000 | New Vac Con Truck |
| 41-584-909-10 | Budgeted Increase in Reserves | 276,239 | (276,239) | | - | Additional to cover title/tags |
| 41-380-389-10 | Use of Reserves | 240,000 | | 213,761 | 453,761 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | 213,761 | 213,761 | | |

**APPROVALS**

| | | | | |
|---|---|---|---|---|
| 1 | Department Head | | Date: | |
| 2 | Finance | Aaron Nelson | Date: | 2/9/24 |
| 3 | City Manager | Kris Cook | Date: | 2/9/24 |
| 4 | Commission | Pam Henderson | Date: | 2/13/24 |

OB 2/15/24