

RESOLUTION NO. R-23-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEBASTIAN, INDIAN RIVER COUNTY, FLORIDA ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; MAKING APPROPRIATIONS FOR THE PAYMENT OF OPERATING EXPENSES, CAPITAL EXPENSES, AND FOR THE PRINCIPAL AND INTEREST PAYMENTS ON THE INDEBTEDNESS OF THE CITY IN THE CITY'S GENERAL FUND, SPECIAL REVENUE FUNDS, CAPITAL IMPROVEMENT FUNDS, GOLF COURSE FUND, AIRPORT FUND, AND BUILDING FUND AS PROVIDED FOR IN SCHEDULE "A", ATTACHED HERETO; ESTABLISHING AUTHORITY OF THE CITY MANAGER TO IMPLEMENT THE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has submitted a Proposed Budget for the City of Sebastian for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

WHEREAS, on September 18, 2023, the City Council conducted Public Hearings on the Proposed Budget and Adopted the Tentative Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEBASTIAN, INDIAN RIVER COUNTY, FLORIDA, THAT:

Section 1. RECITALS. The above recitals contained above in the Whereas clauses are hereby adopted and true and correct and determined to be the legislative findings of the City Council of the City of Sebastian.

Section 2. BUDGET ADOPTION. The City Manager's Proposed Final Budget is hereby adopted for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024.

Section 3. APPROPRIATION. The amounts shown on the attached Schedule "A" are hereby appropriated out of the Treasury of the City, including any revenues accruing to the City available for purposes of the City's budgetary accounts.

Section 4. AUTHORIZATION. The City Manager is hereby authorized and directed to proceed with the implementation of the service programs and projects provided for in the budget. Such implementation is to be consistent with the provisions of the City Code of Ordinances and policies established by the City Council.

Section 5. ADJUSTMENTS. The City Manager is authorized to make budget adjustments within budgetary accounts, as he deems appropriate. He is further authorized to make budget adjustments between budgetary accounts when necessary to implement programs, projects, and expenditures

authorized by the City Council. All other budgetary adjustments will require approval by the City Council.

Section 7. CONFLICTS. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. SCRIVENER'S ERRORS. Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the City Manager, or the City Manager's designee, without need of further action of City Council by filing a corrected copy of same with the City Clerk.

Section 9. EFFECTIVE DATE. This Resolution shall become effective October 1, 2023.

The foregoing Resolution was moved for adoption by Councilmember Nunn. The motion was seconded by Councilmember Dodd and, upon being put into a vote, the vote was as follows:

Mayor Fred Jones	<u>aye</u>
Vice-Mayor Christopher Nunn	<u>aye</u>
Councilmember Ed Dodd	<u>aye</u>
Councilmember bob McPartlan	<u>aye</u>
Councilmember Kelly Dixon	<u>aye</u>

The Mayor thereupon declared this Resolution duly passed and adopted on this the 27th day of September, 2023.

CITY OF SEBASTIAN, FLORIDA

By: [Signature]
Fred Jones, Mayor



ATTEST:

Jeanette Williams
Jeanette Williams, City Clerk

Approved as to form and legality for the reliance by the City of Sebastian only:

Jennifer Cockcroft
Jennifer Cockcroft, City Attorney

ATTACHMENT TO RESOLUTION R-23-25

SCHEDULE "A"

BUDGET SUMMARY

FISCAL YEAR 2023/2024

GENERAL FUND

REVENUES:

001501	Taxes and franchise fees	\$	11,934,118
001501	Licenses and permits		184,400
001501	Intergovernmental		4,076,638
001501	Charges for services		834,439
001501	Fines and forfeits		67,050
001501	Miscellaneous		417,000
001501	Transfers in		80,000
	Total Revenues	\$	<u>17,593,645</u>

EXPENDITURES:

010001	City Council	\$	75,895
010005	City Manager		342,675
010009	City Clerk		358,215
010010	City Attorney		252,880
010020	Finance		735,002
010021	Management Information System		678,425
010035	Human Resources		288,670
010041	Police Administration		972,765
010043	Police Operations		4,497,855
010047	Police Detective Division		1,516,215
010049	Police Dispatch Unit		863,515
010045	Code Enforcement Division		220,385
010052	Roads and Maintenance		1,493,815
010054	Fleet Management		324,175
010056	Facilities Maintenance		805,315
010059	Cemetery		190,375
010057	Leisure Services		1,421,860
010080	Community Development		803,365
010099	Non-departmental		1,696,774
	Unappropriated		55,469
	Total Expenditures	\$	<u>17,593,645</u>

**ATTACHMENT TO RESOLUTION R-23-25
SCHEDULE "A"
BUDGET SUMMARY
FISCAL YEAR 2023/2024**

SPECIAL REVENUE FUNDS:

		<u>LOCAL OPTION GAS TAX FUND</u>	
120010	REVENUES		
	Taxes		\$ 763,830
	Miscellaneous		18,651
	Total Revenues		<u>\$ 782,481</u>
120051	EXPENDITURES		
	Operating		\$ 5,901
	Debt service		-
	Transfers out		533,423
	Unappropriated		243,157
	Total Expenditures		<u>\$ 782,481</u>
		<u>DISCRETIONARY SALES TAX FUND</u>	
130010	REVENUES		
	Taxes		\$ 5,120,145
	Miscellaneous		32,859
	Total Revenues		<u>\$ 5,153,004</u>
130051	EXPENDITURES		
	Transfers out		\$ 4,491,235
	Unappropriated		661,769
	Total Expenditures		<u>\$ 5,153,004</u>
		<u>RECREATION IMPACT FEE FUND</u>	
160010	REVENUES		
	Impact fee		\$ 179,400
	Miscellaneous		18,903
	Restricted cash balance carryforward		171,697
	Total Revenues		<u>\$ 370,000</u>
160051	EXPENDITURES		
	Transfers out		\$ 370,000
	Total Expenditures		<u>\$ 370,000</u>
		<u>STORMWATER UTILITY FUND</u>	
163010	REVENUES		
	Stormwater utility fee		\$ 1,926,000
	Miscellaneous		40,583
	Restricted cash balance carryforward		419,749
	Total Revenues		<u>\$ 2,386,332</u>
163051	EXPENDITURES		
	Operating		\$ 2,211,332
	Capital Outlay		10,000
	Transfers out		165,000
	Total Expenditures		<u>\$ 2,386,332</u>

**ATTACHMENT TO RESOLUTION R-23-25
SCHEDULE "A"
BUDGET SUMMARY
FISCAL YEAR 2023/2024**

SPECIAL REVENUE FUNDS - CONTINUED:

<u>PARKING IN-LIEU-OF FEE FUND</u>		
190010	REVENUES	
	Miscellaneous	\$ 4,315
	Total Revenues	<u>\$ 4,315</u>
190051	EXPENDITURES	
	Unappropriated	4,315
	Total Expenditures	<u>\$ 4,315</u>
<u>LAW ENFORCEMENT FORFEITURE FUND</u>		
190010	REVENUES	
	Fines and forfeits	\$ 150
	Miscellaneous	1,150
	Total Revenues	<u>\$ 1,300</u>
190051	EXPENDITURES	
	Unappropriated	\$ 1,300
	Total Expenditures	<u>\$ 1,300</u>
<u>COMMUNITY REDEVELOPMENT AGENCY FUND</u>		
163010	REVENUES	
	Tax Increment - Sebastian	\$ 223,569
	Tax Increment - Indian River County	248,196
	Miscellaneous	28,450
	Total Revenues	<u>\$ 500,215</u>
163051	EXPENDITURES	
	Operating	\$ 311,370
	Transfers out	60,000
	Unappropriated	128,845
	Total Expenditures	<u>\$ 500,215</u>

CAPITAL PROJECTS FUNDS:

REVENUES		
	Transfers from Other Funds	\$ 5,649,658
	Grants	12,188,152
	Total Revenues	<u>\$ 17,837,810</u>
EXPENDITURES		
	Transportation	\$ 4,008,481
	Recreation	280,000
	Physical Environment	12,392,000
	Public Safety	769,982
	General Government	387,347
	Total Expenditures	<u>\$ 17,837,810</u>

**ATTACHMENT TO RESOLUTION R-23-25
SCHEDULE "A"
BUDGET SUMMARY
FISCAL YEAR 2023/2024**

ENTERPRISE FUNDS:

GOLF COURSE FUND

410010	REVENUES:		
	Charges for services	\$	1,938,445
	Total Revenues	<u>\$</u>	<u>1,938,445</u>
	EXPENSES:		
	<u>GOLF COURSE ADMINISTRATION</u>		
410110	Personal services	\$	341,635
	Operating expenses		471,809
	Capital Outlay		42,300
	Repayment of Interfund Loans		117,398
	Unappropriated		8,934
	Total Administration	<u>\$</u>	<u>982,076</u>
	<u>GOLF COURSE GREEN DIVISION</u>		
410120	Operating expenses	\$	708,515
	Capital Outlay		50,000
	Total Golf Course Green Division	<u>\$</u>	<u>758,515</u>
	<u>GOLF COURSE CARTS DIVISION</u>		
410130	Personal services	\$	167,160
	Operating expenses		30,694
	Total Golf Course Carts Division	<u>\$</u>	<u>197,854</u>
	Total Golf Course Expenses	<u>\$</u>	<u>1,938,445</u>

**ATTACHMENT TO RESOLUTION R-23-25
SCHEDULE "A"
BUDGET SUMMARY
FISCAL YEAR 2023/2024**

ENTERPRISE FUNDS - CONTINUED:

AIRPORT FUND

450010	REVENUES		
	Charges for services		\$ 723,940
	Miscellaneous revenues		34,630
	Restricted cash balance carryforward		92,813
	Total Revenues		<u>\$ 851,383</u>
450110	EXPENSES:		
	Personal services		\$ 206,415
	Operating expenses		491,468
	Debt service		38,500
	Capital Outlay		115,000
	Total Expenses		<u>\$ 851,383</u>

BUILDING DEPARTMENT

480010	REVENUES		
	Charges for services		\$ 1,072,150
	Miscellaneous revenues		77,398
	Restricted cash balance carryforward		227,111
	Total Revenues		<u>\$ 1,376,659</u>
480110	EXPENSES:		
	Personal services		\$ 1,104,265
	Operating expenses		242,394
	Capital		30,000
	Total Expenses		<u>\$ 1,376,659</u>

TOTAL BUDGET SUMMARY

GENERAL FUND	\$ 17,593,645
SPECIAL REVENUE FUNDS	9,197,647
CAPITAL PROJECT FUNDS	17,837,810
ENTERPRISE FUNDS	4,166,487
TOTAL BUDGET FOR ALL FUNDS	<u>\$ 48,795,589</u>