

**RESOLUTION
NO. 30-11**

A RESOLUTION
TO BE ENTITLED:

A RESOLUTION AUTHORIZING AND MAKING REVISIONS AND APPROPRIATIONS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2011; PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PENSACOLA, FLORIDA

SECTION 1. The following appropriations from funds on hand in the fund accounts stated below, not heretofore appropriated, and transfer from funds on hand in the various accounts and funds stated below, heretofore appropriated, be, and the same are hereby made, directed and approved to-wit:

A. SPECIAL GRANTS FUND

As Reads:	102-3XXXXX	Special Grant Revenues	8,418,575
Amended			
To Read:	102-3XXXXX	Special Grant Revenues	8,468,825
As Reads:	102-XXXXXX-9XXX	Special Grant Appropriations	8,585,338
Amended			
To Read:	102-XXXXXX-9XXX	Special Grant Appropriations	8,635,588

B. LOCAL OPTION GASOLINE TAX FUND

To:	103-596-381504	Transer in From Central Services Fund	500,000
As Reads:	103-049132-9669	Construction Work In Progress - 2011 Street Reconst	630,830
Amended			
To Read:	103-049132-9669	Construction Work In Progress - 2011 Street Reconst	1,130,830

C. HURRICANE DAMAGE FUND

To:	Fund Balance		10,000
To:	119-526000-9993	Non-Department Hurricane Damage-Various Accts	10,000

D. LOCAL OPTION SALES TAX FUND

To:	Fund Balance		25,003
To:	307-330015-9669-016113	Blount School Acquisition	25,000
To:	307-087307-9993-307004	PFP Reserves	36,983
As Reads:	307-330072-9669-016900	8 Year LOST Reserves	20,120
Amended			
To Read:	307-330072-9669-016900	8 Year LOST Reserves	20,123
As Reads:	307-087307-9993-000000	8 Year LOST Reserves	36,983
Amended			
To Read:	307-087307-9993-000000	8 Year LOST Reserves	0

E. CENTRAL SERVICES FUND

To:	Fund Balance		500,000
To:	504-301504-9991-999103	Transfer to Local Option Gasoline Tax Fund	500,000

F. GENERAL FUND

As Reads:	001-301001-9991-999201	Transfer to Tax & Franchise Fee Debt Service Fund	2,926,800
Amended			
To Read:	001-301001-9991-999201	Transfer to Tax & Franchise Fee Debt Service Fund	2,726,800
As Reads:	001-301001-9991-999122	Transfer to Inspection Services Fund	150,000
Amended			
To Read:	001-301001-9991-999122	Transfer to Inspection Services Fund	100,000

G. INSPECTION SERVICES FUND

To:	Fund Balance		50,000
As Reads:	122-596-381001	Interfund Transfer - Fund 001	150,000
Amended			
To Read:	122-596-381001	Interfund Transfer - Fund 001	100,000

H. TAX & FRANCHISE FEE DEBT SERVICE FUND

To:	Fund Balance		200,000
As Reads:	201-596-381001	Interfund Transfer - Fund 001	2,926,800
Amended			
To Read:	201-596-381001	Interfund Transfer - Fund 001	2,726,800

SECTION 2. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 3. The Chief Financial Officer is hereby authorized to implement changes in funds, accounts, transfers and balances as deemed necessary.

SECTION 4. This resolution shall take effect retroactively to September 30, 2011 upon the adoption by the City Council.

November 10, 2011

Adopted: _____

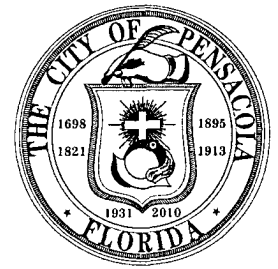
Approved: Maren DeWeese
President of City Council

Attest:

Trisha L. Bennett
City Clerk

Legal in form and valid if adopted:

[Signature]
City Attorney



CITY COUNCIL MEMORANDUM

November 10, 2011

Members: Maren DeWeese, P.C. Wu, Sam Hall, John Jerralds, Larry B. Johnson, Sherri Myers, Megan B. Pratt, Brian Spencer, Ronald P. Townsend

TO: City Council

FROM: Maren DeWeese, Council President *MMD*

SUBJECT: Resolution No. 30-11 – FY 2011 Supplemental Budget Resolution

RECOMMENDATION:

That City Council adopt Resolution No. 30-11.

SUMMARY:

In order to maintain a balanced budget, supplemental budget resolutions need to be approved by City Council during the course of a fiscal year. In September 2011 City Council approved a supplemental budget resolution, however at that time the final revenues and expenditures were unknown. According to Florida Statute 166.241 the governing body of a municipality may, within up to 60 days following the end of the fiscal year, amend a budget for that year. The attached resolution includes budget final budget adjustments for Fiscal Year 2011 that require Council action. The majority of these adjustments have been approved by City Council at prior City Council Meetings.

Special Revenue adjustments are a result of last minute grant expenditures.

On October 13, 2011 City Council approved the reallocation of funding designated for Main Street Reconstruction with a transfer of \$500,000 from Engineering Services. Therefore, an Interfund Transfer from the Central Services Fund to the Local Option Gasoline Tax Fund is included in this resolution.

The closeout process continues for Hurricane Ivan projects. Resulting from the closeout review with FEMA are charges from prior years that were reclassified from one project to another. Therefore, appropriations are necessary to cover those entries.

In the Local Option Sales Tax Fund, \$25,000 is being appropriated for the purchase of the Blount School property which was approved by city council on September 8, 2011. The 8 Year Local Option Sales Tax projects are completed and a balance of \$36,983 remained which is being transferred to the Penny for Progress Reserves. Within General Park Improvements, a \$3 appropriation is being made to correct the balance within the General Park Improvements account.

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Items F, G, & H have been added to the resolution which reduces transfers out from the General Fund to the Inspection Services Fund by \$50,000 and to the Tax & Franchise Fee Debt Service Fund by \$200,000. There is sufficient fund balance in each of those funds which is being drawn upon to balance their fund for fiscal year end.

PRIOR ACTION:

In September 2010 City Council formally adopted a beginning FY 2011 Budget. In November 2010, City Council approved a resolution covering purchase orders payable. In December 2010 a resolution covering unencumbered carryovers was approved. In March 2011, a resolution appropriating funds for a variety of issues was approved. In April 2011, a resolution appropriating funds for Local Option Sales Tax Projects was approved. In June 2011, a resolution was adopted appropriating funds for items that were approved by City Council at City Council meetings from January 2011 thru May 2011. In August 2011, City Council approved a resolution appropriating funds for items approved by City Council at City Council meetings from June 2011 thru July 2011. In September 2011, City council approved a resolution providing appropriations for fiscal year end.

FUNDING:

All appropriations of City funds in the carryover resolution are covered by funds balances, increased revenues or shifts in expenses.

ATTACHMENTS: (1) Resolution No. 30-11
 (2) Supplemental Budget Explanation

PRESENTATION: No.

THE CITY OF PENSACOLA
 SEPTEMBER 2011 BUDGET RESOLUTION EXPLANATION
 REVISED

FUND	ACCOUNT NUMBER	AMOUNT	DESCRIPTION
A. SPECIAL REVENUE FUND	102		
Estimated Revenues:			
Federal and State Grants	3XXXXX	<u>50,250</u>	Increase estimated revenue for grants.
Total Revenues		<u>50,250</u>	
Appropriations:			
Various Grants	9XXX	<u>50,250</u>	Increase appropriation for grants.
B. LOCAL OPTION GASOLINE TAX FUND	103		
Estimated Revenues:			
Transfer in From Central Services Fund	103-596-381504	<u>500,000</u>	Appropriate estimated revenue for Transfer in From Central Services Fund (Engineering - Main Street Rehab)
Total Revenues		<u>500,000</u>	
Appropriations:			
Construction Work In Progress - 2011 Street Reconstruction	049132-9669	<u>500,000</u>	Increase appropriation for FY 2011 Street Reconstruction (Main St. Rehab)
Total Appropriations		<u>500,000</u>	
C. HURRICANE DAMAGE FUND	119		
Fund Balance		<u>10,000</u>	Increase appropriated Fund Balance.
Appropriations:			
Non-Dept. Hurricane Damage-Variou Accounts	526000-9993	<u>10,000</u>	Appropriate funding to cover hurricane expenditures.
Total Appropriations		<u>10,000</u>	
D. LOCAL OPTION SALES TAX FUND	307		
Fund Balance		<u>25,003</u>	Increase appropriated Fund Balance - PFP
Total Estimated Revenues and Fund Balance		<u>25,003</u>	
Appropriations:			
Blount School Acquisition	330015-9669-016113	25,000	Appropriate funding for Blount School Acquisition
General Park Improvements	330072-9669-016900	3	Increase appropriation for General Park Impvts
Reserves - PFP	087307-9993-307004	36,983	Increase appropriation for PFP Reserves
Reserves - 8 Year LOST	087307-9993-000000	<u>(36,983)</u>	Decrease appropriation for 8 Year LOST Reserves
Total Appropriations		<u>25,003</u>	
E. CENTRAL SERVICES FUND	504		
Fund Balance		<u>500,000</u>	Increase appropriated Fund Balance
Total Estimated Revenues and Fund Balance		<u>500,000</u>	
Appropriations			
Transfer Out To Local Option Gasoline Tax Fund	301504-9991-999103	<u>500,000</u>	Appropriate funding for Transfer to Local Option Gasoline Tax Fund (Engineering - Main Street Rehab)
Total Appropriations		<u>500,000</u>	

THE CITY OF PENSACOLA
 SEPTEMBER 2011 BUDGET RESOLUTION EXPLANATION
 REVISED

FUND	ACCOUNT NUMBER	AMOUNT	DESCRIPTION
F. GENERAL FUND	001		
Fund Balance		<u>(250,000)</u>	Decrease appropriated Fund Balance
Appropriations			
Transfer Out To Tax & Franchise Fee Debt Service Fund	301001-9991-999201	(200,000)	Decrease appropriation for Transfer to Tax & Franchise Fee Debt Svc Fund
Transfer Out To Inspection Services Fund	301001-9991-999122	<u>(50,000)</u>	Decrease appropriation for Transfer to Inspection Services Fund
Total Appropriations		<u><u>(250,000)</u></u>	
G. INSPECTION SERVICES FUND	122		
Estimated Revenue			
Interfund Transfer - Fund 001	122-596-381001	<u>(50,000)</u>	Decrease estimated revenue from Transfer from General Fund
Total Estimated Revenues		<u><u>(50,000)</u></u>	
Fund Balance		<u>50,000</u>	Increase appropriated Fund Balance
Total Estimated Revenues and Fund Balance		<u><u>0</u></u>	
H. TAX & FRANCHISE FEE DEBT SERVICE FUND	201		
Estimated Revenue			
Interfund Transfer - Fund 001	201-596-381001	<u>(200,000)</u>	Decrease estimated revenue from Transfer from General Fund
Total Estimated Revenues		<u><u>(200,000)</u></u>	
Fund Balance		<u>200,000</u>	Increase appropriated Fund Balance
Total Estimated Revenues and Fund Balance		<u><u>0</u></u>	