

## **RESOLUTION 25-15**

### **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DUNEDIN, FL, AMENDING THE CITY'S OPERATING AND CAPITAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the City Commission has considered pertinent facts and data relative to municipal finance status and needs; and

**WHEREAS**, section 166.241(7), Florida Statutes provides authority for the City Commission to amend the budget at any time during the fiscal year or within 60 days following the end of the fiscal year; and

**WHEREAS**, on September 23, 2024, the City Commission adopted the Operating and Capital Budget for the Fiscal Year commencing October 1, 2024 and ending September 30, 2025, as subsequently amended (FY 2025 Capital and Operating Budget); and

**WHEREAS**, having observed all appropriate procedures required by Florida Statutes, the City Commission deems it necessary, proper, and in the best interest of the public to amend the City of Dunedin's FY 2025 Operating and Capital Budget as stated in this Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED THAT:**

**Section 1.** The above recitals are true, correct, and incorporated by reference as the findings of the City.

**Section 2.** The FY 2025 Capital and Operating Budget of the City of Dunedin, is hereby amended to provide for budget transfers between funds and projects, and for various adjusting entries, as follows:

1. Appropriation of revenues and expenditures in the General Fund resulting in an increase in fund balance of \$346,374.00.
2. Appropriation of expenditures in the Building Fund resulting in a decrease in fund balance of \$238,200.00.
3. Appropriation of expenditures in the American Rescue Plan Act (ARPA) Fund resulting in an increase in fund balance of \$1,626,195.62.

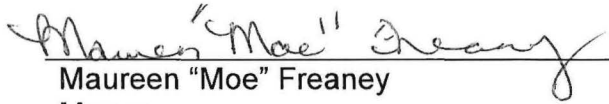
4. Appropriation of expense in the Water/Wastewater Fund resulting in a decrease in net position of \$2,980.00.
5. Appropriation of expense in the Stormwater Fund resulting in a decrease in net position of \$34,598.00.
6. Appropriation of revenue and expense in the Fleet Fund resulting in a decrease in net position of \$5,000,000.00.

**Section 3.** Necessary accounting entries to affect these changes are detailed in Exhibit A attached to this Resolution and incorporated herein by reference, and are approved for appropriation for the line items and purposes stated herein.

**Section 4.** The City Manager, or her designee, is hereby directed to post this Resolution and the adopted amendment to the budget on the City's website within five (5) days of its passage and adoption and shall maintain such posting for a minimum of two (2) years in accordance with the requirements of Florida Statutes.

**Section 5.** This Resolution shall become effective immediately upon its adoption.

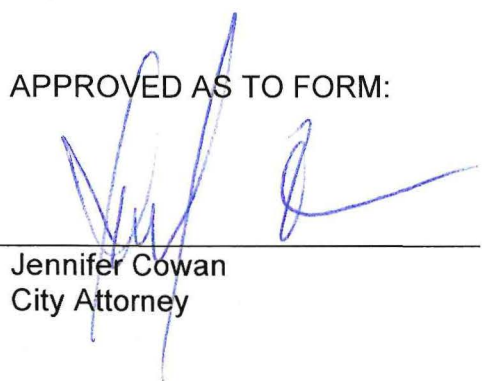
**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, THIS 22nd day of May, 2025.**

  
Maureen "Moe" Freaney  
Mayor

ATTEST:

  
Rebecca Schlichter  
City Clerk

APPROVED AS TO FORM:

  
Jennifer Cowan  
City Attorney

## Exhibit A

Resolution 25-15 Item Descriptions							
FY 2025 Budget Amendment							
Item	Fund	Description	Project	FY 2025 Budget	Proposed Change	FY 2025 Amended Budget Amount	Impact on Fund Balance
A	GENERAL	INCREASE EXPENSE BUDGET IN THE FIRE DEPARTMENT FLEET REPLACEMENT ISF ACCOUNT FOR THE PURCHASE OF MODULAR COMMAND BOX FOR D60 REPLACEMENT VEHICLE		260,503.00	20,742.00	281,245.00	(20,742.00)
A	FLEET	INCREASE FLEET ISF REVENUE BUDGET FOR MODULAR COMMAND BOX FOR THE FIRE DEPARTMENT'S D60 VEHICLE		(1,631,786.00)	(20,742.00)	(1,652,528.00)	20,742.00
A	FLEET	INCREASE FLEET CAPITAL BUDGET FOR THE MODULAR COMMAND BOX FOR THE FIRE DEPARTMENT'S D60 VEHICLE	222403	95,196.00	20,742.00	115,938.00	(20,742.00)
B	GENERAL	INCREASE THE DUNEDIN PUBLIC LIBRARY BOOKS & PUBLICATIONS ACCOUNT FOR PURCHASES FROM THE MARY HILL ESTATE, A.W. OHLENDORK, KATHERINE KINNER, E MORGAN, AND JB PREWITT REQUESTS	VARIOUS	-	4,623.00	4,623.00	(4,623.00)
B	GENERAL	INCREASE THE DUNEDIN PUBLIC LIBRARY REPAIR & MAINTENANCE ACCOUNT RENOVATIONS TO THE YOUTH DEPARTMENT OFFICE USING FUNDS FROM THE P JACKSON ESTATE	410202	-	24,600.00	24,600.00	(24,600.00)
C	GENERAL	TRANSFER EXPENSE BUDGET FROM THE COMMUNITY CENTER TO THE LIBRARY FOR THE CITYWIDE ROOF REPLACEMENT PROJECT	641802	1,400,000.00	(179,800.00)	1,220,200.00	179,800.00
C	GENERAL	TRANSFER EXPENSE BUDGET FROM THE COMMUNITY CENTER TO THE LIBRARY FOR THE CITYWIDE ROOF REPLACEMENT PROJECT	641802	350,000.00	179,800.00	529,800.00	(179,800.00)
D	GENERAL	INCREASE EXPENSE BUDGET FOR THE PURCHASE OF REPLACEMENT 800MHZ RADIOS FOR THE FIRE DEPARTMENT.	532401	43,125.00	6,400.00	49,525.00	(6,400.00)
E	GENERAL	INCREASE TRANSFER-IN REVENUE BUDGET FOR ARPA FUNDS TRANSFERRED TO THE GENERAL FUND FOR REVENUE REPLACEMENT ON THE PCSO CONTRACT		-	(1,690,904.62)	(1,690,904.62)	1,690,904.62
E	GENERAL	TRANSFER CAPITAL EXPENSE BUDGET FOR BROADBAND INTERNET FIBER CABLING PROJECT FROM ARPA TO THE GENERAL FUND.	152102	-	976,195.62	976,195.62	(976,195.62)
E	GENERAL	TRANSFER CAPITAL EXPENSE BUDGET FOR AFFORDABLE HOUSING PROJECT FROM ARPA TO THE GENERAL FUND.	182101	131,272.40	650,000.00	781,272.40	(650,000.00)
E	ARPA	INCREASE EXPENSE BUDGET FOR TRANSFER OF FUNDS TO GENERAL FUND FOR REVENUE REPLACEMENT			1,690,904.62	1,690,904.62	(1,690,904.62)
E	ARPA	TRANSFER CAPITAL EXPENSE BUDGET FOR BROADBAND INTERNET FIBER CABLING PROJECT FROM ARPA TO THE GENERAL FUND.	152102	976,195.62	(976,195.62)	-	976,195.62
E	ARPA	TRANSFER CAPITAL EXPENSE BUDGET FOR AFFORDABLE HOUSING PROJECT FROM ARPA TO THE GENERAL FUND.	182101	650,000.00	(650,000.00)	-	650,000.00
F	GENERAL	RECLASSIFY TRANSFER-IN REVENUE BUDGET TO THE FED GRANT / PUBLIC SAFETY REVENUE ACCOUNT FOR REVENUE REPLACEMENT.			(1,690,904.62)	(1,690,904.62)	1,690,904.62
F	GENERAL	RECLASSIFY TRANSFER-IN REVENUE BUDGET TO THE FED GRANT / PUBLIC SAFETY REVENUE ACCOUNT FOR REVENUE REPLACEMENT.			1,690,904.62	1,690,904.62	(1,690,904.62)
F	ARPA	DECREASE EXPENSE BUDGET FOR THE RECLASSIFICATION OF THE TRANSFER-OUT TO GENERAL FUND FOR REVENUE REPLACEMENT.			(1,690,904.62)	(1,690,904.62)	1,690,904.62
G	FLEET	INCREASE TRANSFER OUT EXPENSE BUDGET FOR THE INTERNAL LOAN FROM FLEET TO THE GENERAL FUND		-	5,000,000.00	5,000,000.00	(5,000,000.00)
G	GENERAL	INCREASE TRANSFER IN REVENUE BUDGET FOR THE INTERNAL LOAN FROM FLEET TO THE GENERAL FUND		-	(5,000,000.00)	(5,000,000.00)	5,000,000.00



# Resolution 25-15 Item Descriptions

FY 2025 Budget Amendment

Item	Fund	Description	Project	FY 2025 Budget	Proposed Change	FY 2025 Amended Budget Amount	Impact on Fund Balance
H	WATER/WW	TRANSFER EXPENSE BUDGET FROM THE IMPROVEMENTS OTHER THAN BUILDING ACCOUNT TO THE MACHINERY & EQUIPMENT ACCOUNT FOR THE PURCHASE OF BYPASS PUMPS	522302	80,000.00	(69,500.00)	10,500.00	69,500.00
H	WATER/WW	TRANSFER EXPENSE BUDGET FROM THE IMPROVEMENTS OTHER THAN BUILDING ACCOUNT TO THE MACHINERY & EQUIPMENT ACCOUNT FOR THE PURCHASE OF BYPASS PUMPS	522302	-	69,500.00	69,500.00	(69,500.00)
I	STORMWATER	INCREASE CAPITAL BUDGET DUE TO AN INCREASE IN THE COST OF THE STORMWATER CCTV INSPECTION/ASSESSMENT VAN	532504	286,647.00	16,998.00	303,645.00	(16,998.00)
J	GENERAL	INCREASE EXPENSE BUDGET IN THE DISASTER RECOVERY FUND FOR STORMWATER'S TRADEWINDS 6" PUMP THAT WAS DAMAGED IN HURRICANE HELENE	882010	-	47,197.00	47,197.00	(47,197.00)
K	GENERAL	INCREASE EXPENSE BUDGET IN THE DISASTER RECOVERY FUND FOR PARK'S TRANSIT VAN THAT WAS DAMAGED IN HURRICANE MILTON	882011	-	56,965.00	56,965.00	(56,965.00)
L	WATER/WW	INCREASE EXPENSE BUDGET FOR THE NEW VEHICLE FOR WASTEWATER'S ENVIRONMENTAL SPECIALIST II	522501	25,400.00	2,980.00	28,380.00	(2,980.00)
M	BUILDING	INCREASE EXPENSE BUDGET FOR THE FOR THE PURCHASE OF 5 FORD LIGHTNING PICKUP TRUCKS BUILDING INSPECTORS		-	238,200.00	238,200.00	(238,200.00)
N	IT SERVICES	RECLASS BUDGET FROM MACHINERY & EQUIPMENT TO INTANGIBLE ASSETS FOR TYLER IMPLEMENTATION AS REQUIRED BY THE NEW GASB 96 ACCOUNTING STANDARD.	151702	35,000.00	(35,000.00)	-	35,000.00
N	IT SERVICES	RECLASS BUDGET FROM MACHINERY & EQUIPMENT TO INTANGIBLE ASSETS FOR TYLER IMPLEMENTATION AS REQUIRED BY THE NEW GASB 96 ACCOUNTING STANDARD.	151702	-	35,000.00	35,000.00	(35,000.00)
N	IT SERVICES	RECLASS BUDGET FROM MACHINERY & EQUIPMENT TO INTANGIBLE ASSETS FOR TYLER IMPLEMENTATION AS REQUIRED BY THE NEW GASB 96 ACCOUNTING STANDARD.	152003	75,000.00	(75,000.00)	-	75,000.00
N	IT SERVICES	RECLASS BUDGET FROM MACHINERY & EQUIPMENT TO INTANGIBLE ASSETS FOR TYLER IMPLEMENTATION AS REQUIRED BY THE NEW GASB 96 ACCOUNTING STANDARD.	152003	-	75,000.00	75,000.00	(75,000.00)
O	GENERAL	INCREASE DEBT BUDGET FOR GASB 87 LEASE PAYMENTS FOR THE DOWNTOWN PARKS MAINTENANCE YARD		-	38,405.00	38,405.00	(38,405.00)
P	STORMWATER	INCREASE EXPENSE BUDGET FOR JONES EDMUNDS HURRICANE STORMWATER SIMULATIONS.		247,500.00	17,600.00	265,100.00	(17,600.00)
Q	GENERAL	INCREASE EXPENSE BUDGET FOR EMERGENCY HVAC REPLACEMENT AT THE MLK CENTER		11,300.00	26,200.00	37,500.00	(26,200.00)
R	WATER/WW	TRANSFER BUDGET FROM WW PIPE LINING PROJECT TO LIFT STATION #32 REPAIR & REPLACEMENT PROJECT FOR DUE TO AN INCREASE IN PROJECT EXPENSES.		1,925,013.00	292,430.00	2,217,443.00	(292,430.00)
R	WATER/WW	TRANSFER BUDGET FROM WW PIPE LINING PROJECT TO LIFT STATION #32 REPAIR & REPLACEMENT PROJECT FOR DUE TO AN INCREASE IN PROJECT EXPENSES.		1,854,884.00	(292,430.00)	1,562,454.00	292,430.00
S	GENERAL	INCREASE FED GRANT/PUBLIC SAFETY REVENUE BUDGET FOR FEMA EXPEDITED FUNDING FOR REFUSE REMOVAL AND MONITORING		-	(2,332,111.00)	(2,332,111.00)	2,332,111.00
S	GENERAL	INCREASE EXPENSE BUDGET FOR HURRICANE DEBRIS REMOVAL.	882011	-	5,250,777.00	5,250,777.00	(5,250,777.00)

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FY 2025 Budget Amendment							
Item	Fund	Description	Project	FY 2025 Budget	Proposed Change	FY 2025 Amended Budget Amount	Impact on Fund Balance
S	GENERAL	INCREASE EXPENSE BUDGET FOR HURRICANE DEBRIS REMOVAL MONITORING	882010	-	14,935.00	14,935.00	(14,935.00)
S	GENERAL	INCREASE EXPENSE BUDGET FOR HURRICANE DEBRIS REMOVAL MONITORING	882011	-	589,680.00	589,680.00	(589,680.00)
S	GENERAL	INCREASE EXPENSE BUDGET FOR HURRICANE GRANT MONITORING MANAGEMENT	882010	-	160,721.00	160,721.00	(160,721.00)
S	GENERAL	INCREASE EXPENSE BUDGET FOR HURRICANE GRANT MONITORING MANAGEMENT	882011	-	314,316.00	314,316.00	(314,316.00)
S	GENERAL	INCREASE EXPENSE BUDGET FOR HURRICANE GRANT MONITORING MANAGEMENT	882009	-	3,033.00	3,033.00	(3,033.00)
S	GENERAL	INCREASE EXPENSE BUDGET FOR SUBSTANTIAL DAMAGE ASSESSMENTS	882010	-	267,085.00	267,085.00	(267,085.00)
S	GENERAL	INCREASE EXPENSE BUDGET FOR MARINA PROJECT MANAGEMENT SERVICES	882010	-	123,622.00	123,622.00	(123,622.00)
S	GENERAL	INCREASE EXPENSE BUDGET FOR MARINA PROJECT MANAGEMENT SERVICES	882011	-	101,145.00	101,145.00	(101,145.00)

TOTAL EXPENDITURES	12,346,966.00
TOTAL REVENUES	(9,043,757.62)
TOTAL IMPACT ON FUND BALANCE	<u>3,303,208.38</u>

