



CONSENT AGENDA ITEM 303

CITY COMMISSION AGENDA | JUNE 8, 2020 REGULAR MEETING

TITLE

FY 2019-2020 Mid-Year Budget Amendment

SUMMARY

The City Manager is requesting that the City Commission consider approval of Resolution 2020-08 amending the Fiscal Year 2019-2020 Budget.

This agenda item is needed to amend the Fiscal Year 2019-2020 budget for those funds which vary from the originally adopted budget. The vast majority of the amendments are necessary for one of the following reasons:

- accrual of revenues and expenses in the appropriate fiscal period
- variations between budgeted (estimated) and actual expenditures and revenues
- 2019-2020 agenda items with fiscal impact

The City Charter provides that the Commission may amend the budget by resolution. Please note that only those funds requiring budget adjustment are included herein.

Part of the normal course of operations at fiscal year-end is the accrual of revenues and expenses. The accruals are necessary for aligning revenues and expenses with the fiscal period to which they relate. It is also typical for some variances between actual and budgeted expenses and revenues to require budget adjustments. Furthermore, over the course of the fiscal year, various agenda items are approved by the Commission. In some cases, those approved agenda items lack specific language to amend the expenditure budget or the appropriation to or from fund balance. This resolution formalizes the fiscal impact of those actions.

Shown in Attachment 1 of the Resolution are the budgeted ending fund balances for all funds requiring amendment for the 2019-2020 fiscal year. Please note: these are budgeted figures only, not to be confused with audited financial statements which will be available in March of 2021. State statute requires that the final budget amendment be formalized by November 29, 2020.

RECOMMENDATION

Staff recommends the City Commission approve Resolution 2020-08 amending the FY 2019-2020 budget.

RESOLUTION 2020-08

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2019-2020 BUDGET; PROVIDING FOR SEVERABILITY, REPEAL OF PRIOR INCONSISTENT RESOLUTIONS, AND AN EFFECTIVE DATE.

WHEREAS, Section 7.05 of the City Charter provides that the annual City budget may be amended by Resolution duly adopted by the Commission; and

WHEREAS, the City Commission of the City of Winter Springs deems that this Resolution is in the best interests of the public health, safety, and welfare of the citizens of Winter Springs.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS, SEMINOLE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Incorporation of Recitals. The foregoing recitals are deemed true and correct and are hereby fully incorporated by this reference.

Section 2. That the Fiscal Year 2019-2020 City Budgets are amended as provided in Attachments 1 and 2 attached hereto.

Section 3. Repeal of Prior Inconsistent Resolutions. All prior resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of the conflict.

Section 4. Severability. If any section, subsection, sentence, clause, phrase, word, or portion of this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion hereto.

Section 5. Effective Date. This Resolution shall become effective immediately upon adoption by the City Commission of the City of Winter Springs, Florida.

RESOLVED by the City Commission of the City of Winter Springs, Florida, in a regular meeting assembled on the 8th day of June, 2020.



CHARLES LACEY, Mayor

ATTEST:



CHRISTIAN GOWAN, Interim City Clerk

**Approved as to legal form and sufficiency for
the City of Winter Springs only:**



ANTHONY A. GARGANESE, City Attorney

Attachment 1 - Budget Amendment Detail

Resolution 2020-08

General Fund

Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual Actual Beg Fund Balance 9/30/20 CAFR

General Fund #001:

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	\$8,515,926	\$182,185	\$8,698,111
FY 2020 Budgeted Appropriation to (FROM) Fund Balance	\$137,115		
9/30/20 Budgeted Ending Fund Balance	<u>\$8,653,041</u>		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	<u>\$182,185</u>
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Commission Approved:

Consent 303; 5/11/20 - sick-leave buy-back reduction (1900)	\$116,000
Consent 303; 5/11/20 - portable generator expenditure (4100)	(\$116,000)
	<u>\$0</u>

Revenue Neutral:

Grants/Donations:

HIDTA grant revenues - 100% reimbursement vehicle lease	\$7,080
HIDTA grant expenditures - vehicle lease (2110)	(\$7,080)
	<u>\$0</u>

Community Events:

Recognize revenue budget - Winter Wonderland	\$11,548
Recognize expenditure budget - Winter Wonderland (7400)	(\$11,548)
Recognize revenue budget - Hometown Harvest	\$10,053
Recognize expenditure budget - Hometown Harvest (7400)	(\$10,053)
	<u>\$0</u>

Inter-departmental transfers:

Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency reduction (1900)	\$20,000
Inter-departmental transfer TO Dep't 13 Finance - insurance settlements (1920)	(\$20,000)
Inter-departmental transfer FROM Dep't 41 Public Works - R&M (1930)	\$13,685
Inter-departmental transfer TO Dep't 72 Parks - senior center AC (7250)	(\$13,685)
	<u>\$0</u>

Other:

Decrease multiple revenue budgets - post COVID projections	(\$1,100,000)
Decrease payroll budget - multiple divisions	\$1,100,000
Summer Camp cancellation - revenue reduction	(\$80,000)
Summer Camp cancellation - expenditure reduction	\$69,393
	<u>(\$10,607)</u>

Revisions to Original Budgeted Appropriation to (FROM) Fund Balance	<u>(\$10,607)</u>
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REVISED 9/30/20 Budgeted Ending Fund Balance	<u><u>\$8,824,619</u></u>
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Attachment 1 - Budget Amendment Detail

Resolution 2020-08

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual Actual Beg Fund Balance 9/30/19 CAFR

Special Law Enforcement Fund - Local #102

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$8,155	\$3,476	\$11,631
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$7,525)		
9/30/20 Budgeted Ending Fund Balance	\$630		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$3,476		
Decrease expenditure budget - legal/street crimes	\$2,000		
Align confiscated revenue budget with YTD actuals	\$3,500		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$8,976		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$9,606		

Special Law Enforcement Fund - Federal #103

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$21,000	\$26,809	\$47,809
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$20,809)		
9/30/20 Budgeted Ending Fund Balance	\$191		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$26,809		
Align confiscated property revenue budget with YTD - DOJ revenues	\$17,600		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$44,409		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$44,600		

Infrastructure Surtax Fund #121 (2nd & 3rd Generation)

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$7,980,035	\$1,062,769	\$9,042,804
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$1,579,500)		
9/30/20 Budgeted Ending Fund Balance	\$6,400,535		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$1,062,769		
Defer transfer to the 1999 Construction Fund - Magnolia Amphitheater (2nd Gen)	\$212,000		
Decrease Infrastructure Surtax revenue budget (3rd Gen)	(\$367,500)		
PO Rollover - Consent 302; 12/10/18 - Town Center parking lot (3rd Gen)	(\$465,000)		
Defer transfer to Fund 303 for field house (3rd Gen)	\$3,000,000		
Increase resurfacing budget - Consent Agenda 302; 5/11/20 (3rd Gen)	(\$580,000)		
Defer bridge infrastructure budget (3rd Gen)	\$275,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$3,137,269		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$9,537,804		

Attachment 1 - Budget Amendment Detail

Resolution 2020-08
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

	Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/19 CAFR
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Solid Waste/Recycling Fund #130

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$1,203,086	\$962,001	\$2,165,087
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$241,346)		
9/30/20 Budgeted Ending Fund Balance	\$961,740		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$962,001		
Increase legal services budget - franchise agreement issue			
Recognize Hurricane Irma reimbursement grant - federal and state	\$35,302		
Increase expenditure budget - landfill cost (Covid-19)	(\$35,302)		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$962,001		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$1,923,741		

Arbor Fund #140

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$450,074	\$429,241	\$879,315
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$194,100)		
9/30/20 Budgeted Ending Fund Balance	\$255,974		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$429,241		
Decrease arbor revenue budget - license and permits	(\$16,000)		
Align arbor fine revenue with YTD actuals	\$1,700		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$414,941		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$670,915		

Transportation Impact Fee Fund #150

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$1,215,157	\$270,294	\$1,485,451
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$837,000)		
9/30/20 Budgeted Ending Fund Balance	\$378,157		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$270,294		
Defer MBB/SR424 traffic signal construction	\$500,000		
Defer Integra/SR424 traffic signal construction	\$350,000		
Align impact fee revenue with YTD actuals	\$163,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$1,283,294		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$1,661,451		

Attachment 1 - Budget Amendment Detail

Resolution 2020-08
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual Actual Beg Fund Balance 9/30/19 CAFR

Police Impact Fee Fund #151

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$600,224	\$63,802	\$664,026
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	\$10,000		
9/30/20 Budgeted Ending Fund Balance	\$610,224		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$63,802		
Align impact fee revenue with YTD actuals	\$33,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$96,802		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$707,026		

Fire Impact Fee Fund #152

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$2,491,098	\$85,810	\$2,576,908
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	\$40,000		
9/30/20 Budgeted Ending Fund Balance	\$2,531,098		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$85,810		
Align impact fee revenue with YTD actuals	\$20,800		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$106,610		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$2,637,708		

Park Impact Fee Fund #153

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$1,224,859	(\$235,583)	\$989,276
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$382,000)		
9/30/20 Budgeted Ending Fund Balance	\$842,859		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	(\$235,583)		
Align impact fee revenue with YTD actuals	\$201,000		
Transfer In from #303 for ineligible park impact portion of CWP project	\$90,256		
Increase capital budget - CWP parking lot paving	(\$107,389)		
Decrease capital budget - defer Torcaso pavilion	\$288,000		
Increase capital budget - new playgrounds (reclass from Fund #303 - Torcaso, Trotwood and CWP)	(\$313,000)		
Increase capital budget - Trotwood fitness zone plus permit, shade covers - PO rollover	(\$72,500)		
Consent 307; 8/12/19			
Increase capital budget - Trotwood pier	(\$81,680)		
Increase capital budget - Trotwood swing set - Consent 301; 1/14/19	(\$38,700)		
Increase capital budget - central feature for Trotwood splash pad	(\$8,654)		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	(\$278,250)		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$564,609		

Attachment 1 - Budget Amendment Detail

Resolution 2020-08
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual Actual Beg Fund Balance 9/30/19 CAFR

Oak Forest Maintenance Fund #161

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$97,814	(\$3,715)	\$94,099
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$3,527)		
9/30/20 Budgeted Ending Fund Balance	\$94,287		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	(\$3,715)
Oak Forest Wall light replacement - Consent 300; 2/24/20	(\$7,000)
Increase landscape budget - partial year with temporary vendor	(\$2,000)
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	(\$12,715)
REVISED 9/30/20 Budgeted Ending Fund Balance	\$81,572

Tuscawilla III Assessment Area Fund #162

CAFR Balance **(\$37,733)**
Internal Loan balance \$48,217

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$6,396	\$4,088	\$10,484
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	\$1,036		<small>spendable' fund balance</small>
9/30/20 Budgeted Ending Fund Balance	\$7,432		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$4,088
Increase expenditure budget - landscape needs (maint -1522)	(\$3,000)
Increase expenditure budget - insurance premium (capital -1521)	(\$980)
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$108
REVISED 9/30/20 Budgeted Ending Fund Balance	\$7,540

*Due to the distinctive accounting treatment associated with this internal loan, neither proceeds nor principal reductions are booked in the fund, therefore, in the CAFR fund balance a deficit is reflected (see reconciliation upper right) **(\$37,733)**

TLBD I Capital/Debt Service Fund #261

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$75,308	\$5,529	\$80,837
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$39,537)		
9/30/20 Budgeted Ending Fund Balance	\$35,771		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$5,529
Defer balance of capital budget to FY21	\$17,400
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$22,929
REVISED 9/30/20 Budgeted Ending Fund Balance	\$58,700

Attachment 1 - Budget Amendment Detail

Resolution 2020-08
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

Difference in Beg
Fund Bal
Projected to
Actual
Actual Beg Fund
Balance 9/30/19
CAFR

1999 Construction Capital Project Fund #301

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$773,677	\$92,493	\$866,170
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$731,000)		
9/30/20 Budgeted Ending Fund Balance	\$42,677		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$92,493		
Eliminate transfer budget from Infrastructure Surtax Fund - Magnolia Park	(\$212,000)		
Eliminate capital expenditure budget - Magnolia Park	\$950,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$830,493		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$873,170		

Perk Up Parks Capital Project Fund #303

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Balance	\$1,641,734	\$2,244,618	\$3,886,352
FY 2020 Budgeted Appropriation TO (FROM) Fund Balance	(\$880,000)		
9/30/20 Budgeted Ending Fund Balance	\$761,734		

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/19 CAFR	\$2,244,618		
Defer fieldhouse - decrease transfer in from Fund #121	(\$3,000,000)		
Decrease capital budget - proposed field house project	\$3,500,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$2,744,618		
REVISED 9/30/20 Budgeted Ending Fund Balance	\$3,506,352		

Attachment 1 - Budget Amendment Detail

Resolution 2020-08

Enterprise Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

Net Capital, Restricted, NPL	Difference in Beg Fund Bal - Projected to Actual	Actual Ending Fund Equity 9/30/19 CAFR
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Water & Sewer Operating Fund #410

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Equity	\$5,808,771	\$17,042,697	\$2,857,675	\$25,709,143
As approved by City Commission on 9/23/19 Public Hearing Item 501:	(\$2,215,804)			
9/30/20 Budgeted Ending Fund Equity	\$3,592,967			
		W&S Svc Avail Fund		\$5,934,463
		CAFR combines 410, 412		\$31,643,606

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Equity FROM projected to actual as shown in 9/30/19 CAFR	\$2,857,675
Align revenues with YTD actuals (meters; collections)	\$30,600
Increase expenditure budget - landscape needs	(\$10,000)
Increase expenditure budget - lift station repairs	(\$20,600)
Defer balance of unutilized capital to FY21	\$151,000
Revisions to Original Budgeted Fund Equity	<u>\$3,008,675</u>
REVISED 9/30/20 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)	<u>\$6,601,642</u>

Stormwater Utility Fund #411

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

10/1/19 Budgeted Beginning Fund Equity	\$701,473	\$6,860,763	\$90,014	\$7,652,250
Difference in Beginning Fund Equity FROM projected to actual as shown in 9/30/19 CAFR	(\$235,304)			
9/30/20 Budgeted Ending Fund Equity	\$466,169			
REVISED 9/30/20 Budgeted Ending Fund Equity				

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Equity for budgeting purposes projected to actual	\$90,014
Increase grant/private contribution revenue per NRCS actuals	\$589,693
Increase expenditure budget - NRCS project	(\$489,322)
Defer capital expenditure - Tuskawilla and 66-inch outfall to FY21	\$125,000
Decrease payroll budget - projected positive variance (City Engineer)	\$115,000
Revisions to Original Budgeted Appropriation TO (FROM) Fund Equity	<u>\$430,385</u>
Community Events:	
REVISED 9/30/20 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)	<u>\$896,554</u>

Water and Sewer Service Availability Fund #412:

As approved by City Commission on 9/23/19 Public Hearing Item 501:

10/1/19 Budgeted Beginning Fund Equity	\$5,441,069	CAFR combines 410, 412	\$493,394	\$5,934,463
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity	\$90,000			
9/30/20 Budgeted Ending Fund Equity	\$5,531,069			

Amendments to be approved tonight to Original FY 2019-2020 Budget (as approved on 9/23/19):

Difference in Beginning Fund Equity for budgeting purposes projected to actual	\$493,394
Align Service Availability revenue budget with YTD actuals (residential)	\$304,624
Revisions to Original Budgeted Fund Equity	<u>\$798,018</u>
REVISED 9/30/20 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)	<u>\$6,329,087</u>

Attachment 2 - General Fund Budget Amendment Summary

Resolution 2020-08

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2019 as approved by City Commission on 3/23/20 Regular 500; Fiscal Year 2019-2020 Original Budget as approved by City Commission on 9/23/19 Public Hearing 501.

<u>Division #</u>	<u>FY 20 Original Annual Budget</u>	<u>Commission Approved Amendments to Appropriation</u>	<u>Revenue Neutral Changes</u>	<u>Inter Departmental Transfers</u>	<u>Other Requests to Amend Appropriation</u>	<u>Intra Departmental Transfers</u>	<u>FY 20 Amended Annual Budget</u>
General Fund Revenues & Transfers:	\$19,238,907						\$19,238,907
Summer Camp cancellation					(\$80,000)		(\$80,000)
HIDTA grant revenue - vehicle lease			\$7,080				\$7,080
Revenue reduction due to COVID-19			(\$1,100,000)				(\$1,100,000)
Recognize community event revenue			\$21,601				\$21,601
General Fund Revenues & Transfers	\$19,238,907	\$0	(\$1,071,319)	\$0	(\$80,000)	\$0	\$18,087,588
General Fund Expenditures:							
City Commission	1100	\$117,451	\$0	\$0	\$0	\$0	\$117,451
City Manager	1200	\$309,495	\$0	\$0	\$0	\$45,000	\$354,495
City Clerk	1210	\$273,342	\$0	\$0	\$0	(\$45,000)	\$228,342
General Government - Legal Services	1400	\$272,920	\$0	\$0	\$0	\$0	\$272,920
General Government - General	1900	\$2,272,256	(\$116,000)	\$0	(\$20,000)	\$0	\$2,136,256
Finance & Admin Services - General	1300	\$601,346	\$0	(\$108,000)	\$0	\$0	\$493,346
Finance & Admin Services - Human Resources	1310	\$233,098	\$0	\$20,000	\$0	(\$3,800)	\$249,298
Finance & Admin Services - Utility Billing	1360	\$627,389	\$0	\$0	\$0	\$0	\$627,389
Finance & Admin Services - Risk Management	1920	\$554,050	\$0	\$0	\$20,000	\$3,800	\$577,850
Information Systems - General	1600	\$793,499	\$0	(\$50,000)	\$0	\$0	\$743,499
Information Systems - City Hall	1910	\$29,526	\$0	\$0	\$0	\$0	\$29,526
Comm Development - Administration	1500	\$135,693	\$0	(\$4,000)	\$0	\$0	\$131,693
Comm Development - Planning	1510	\$173,739	\$0	(\$96,000)	\$0	\$0	\$77,739
Comm Development - Urban Beautification	1520	\$1,243,120	\$0	(\$50,000)	\$0	\$0	\$1,193,120
Comm Development - Street lighting	1530	\$538,511	\$0	\$0	\$0	\$0	\$538,511
Police - Chief	2100	\$6,191,342	\$0	(\$484,000)	\$0	(\$20,845)	\$5,686,497
Police - Criminal Investigations	2110	\$23,575	\$0	\$7,080	\$0	\$0	\$30,655
Police - Operations Support	2120	\$11,925	\$0	\$0	\$0	(\$1,750)	\$10,175
Police - Operations	2130	\$90,664	\$0	\$0	\$0	\$7,928	\$98,592
Police - Special Operations	2135	\$11,133	\$0	\$0	\$0	(\$1,933)	\$9,200
Police - Support Services	2140	\$586,191	\$0	(\$86,000)	\$0	\$16,600	\$516,791
Police - Code Enforcement	2150	\$12,080	\$0	\$0	\$0	\$0	\$12,080
Fire - Operations	2200	\$278,694	\$0	\$0	\$0	\$0	\$278,694
Public Works - Facilities Maintenance	1930	\$271,784	\$0	\$2,000	(\$13,685)	\$0	\$260,099
Public Works - Fleet	1940	\$243,265	\$0	(\$45,000)	\$0	\$712	\$198,977
Public Works - Administration	4100	\$117,144	\$116,000	\$7,000	\$0	(\$712)	\$239,432
Public Works - Roads & ROW	4110	\$701,427	\$0	(\$145,000)	\$0	\$0	\$556,427
P&R - Administration	7200	\$223,227	\$0	\$6,000	\$0	(\$487)	\$228,740
P&R - Athletics	7210	\$1,706	\$0	\$0	\$0	\$230	\$1,936
P&R - Athletics Partnerships	7220	\$5,800	\$0	\$0	\$0	\$0	\$5,800
P&R - Parks & Grounds	7230	\$1,528,789	\$0	(\$32,000)	\$0	(\$18,908)	\$1,477,881
P&R - Programs	7240	\$276,791	\$0	(\$15,000)	\$0	(\$69,393)	\$192,398
P&R - Seniors	7250	\$330,820	\$0	(\$20,000)	\$13,685	(\$835)	\$323,670
P&R - Community Events	7400	\$20,000	\$0	\$21,601	\$0	\$20,000	\$61,601
General Fund Expenditures	\$19,101,792	\$0	(\$1,071,319)	\$0	(\$69,393)	\$0	\$17,961,080
Budgeted Approp TO (FROM) Fund Balance	\$137,115	\$0	\$0	\$0	(\$10,607)	\$0	\$126,508