

TITLE

Final Budget Amendment for Fiscal Year 2020-2021

SUMMARY

The City is requesting that the Commission consider approval of Resolution 2021-16 amending the Fiscal Year 2020-2021 Budget.

This agenda item is needed to amend the Fiscal Year 2020-2021 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
- 2020-2021 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.

This budget amendment allows for transfer to #140 Arbor Fund for urban beautification and City forestry projects (\$500k), transfer to the #303 Perk Up Parks Capital Project Fund for future park initiatives/projects (\$500k), transfer to #130 Solid Waste/Recycling Fund to replenish storm reserve (\$800k), transfer to #305 Excellence in Customer Service Capital Project Fund for customer service initiatives (\$400k), transfer to #410 Water & Sewer Fund for waste water emergency repairs (\$500k), transfer to #411 Stormwater Fund

for engineering services - stormwater study and equipment needed for clean up and upgrade - pending study (\$350k).

Shown in Attachment 1 are the final budgeted ending fund balances for all funds requiring amendment for the 2020-2021 fiscal year. Please note: these are budgeted figures only, not to be confused with audited financial statements which will be available by the end of March 2022. State statute requires that the final budget amendment be formalized by November 29, 2021 [Section 166.241 F.S.].

RECOMMENDATION

Staff recommends the City Commission consider approval of Resolution 2021-16.

RESOLUTION 2021-16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2020-2021 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:

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

Section 2. Final Budget Amendment. That the Fiscal Year 2020-2021 City Budget is amended as provided in Attachments 1 and 2 attached hereto.

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 All prior resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of the conflict.

<u>Section 4.</u> 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.

<u>Section 5.</u> 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 8^{th} day of November, 2021.

Kevin McCann, Mayor

ATTEST:

Christian Gowan, City Clerk

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

Anthony A. Garganese, City Attorney

Resolution 2021-016

General Fund

Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501; Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.		Fund Bal Projected to Actual	Actual Beg. Fund Balance 9/30/20 CFAR
General Fund.#001:			
As approved by City Commission on 9/28/20 Public Hearing Item 401: 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance 9/30/21 Budgeted Ending Fund Balance	\$8,824,620 \$0 \$8,824,620	\$110,774	\$8,935,394
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$110,774		
Fiscal Year 2021 Purchase Order/Budget Rollovers: Recognize revenue budget - Misc. Rev. PO rollover - PO#20-1280 - Doors for Senior Center bathrooms	\$1,437 (\$1,437) \$0	mid-yr mid-yr	
Revenue Neutral: Crants/Donations: Recognize revenue budget - Misc. Rev. Recognize expenditure budget - Police Chief - vehicle striping Recognize revenue budget - Insurance settlement Recognize expenditure - General Government - Replacement vehicle purchase Recognize revenue budget - CARES Act - PW vehicle purchase Consent 301; 1/21/21 - CARES Act - PW vehicle purchase (4110) Recognize revenue budget - CARES Act - Scale Computing Hardware & Service Consent 301; 1/21/21 - CARES Act - Scale Computing Hardware & Service	\$9,200 (\$9,200) \$10,707 (\$10,707) \$144,235 (\$144,235) \$145,059 (\$145,059)	mid-yr mid-yr mid-yr mid-yr mid-yr mid-yr mid-yr mid-yr	
Community Events: Recognize revenue budget - drive-in movie nights Recognize expenditure budget - drive-in movie nights	\$0 \$10,411 (\$10,411)	mid-yr mid-yr	
Recognize revenue budget - facility upgrade from Florida Kraze Krush soccer team Recognize expenditure budget - facility upgrade Recognize revenue budget (various events) Recognize expenditure budget (Winter Wonderland) Recognize expenditure budget (4th of July)	\$3,000 (\$3,000) \$52,895 (\$27,110) (\$25,785)	mid-yr mid-yr final final final	
Inter-departmental transfers: Inter-departmental transfer FROM Dep't 15 Comm. Dev - payroll (1510)	\$0 \$20,000	final	
Inter-departmental transfer FROM Dep't 15 Comm. Dev - R&M grounds (1520) Inter-departmental transfer FROM Dep't 15 Comm. Dev - streetlights (1530) Inter-departmental transfer TO Dep't 16 Info Svcs IS general payroll (1600) Inter-departmental transfer TO Dep't 16 Info Svcs insurance (1925)	\$50,000 \$35,000 (\$35,000) (\$67,500)	final final final final	
Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency (1900) Inter-departmental transfer TO Dep't 19 Gen Gov't - consulting (1900) Inter-departmental transfer FROM Dep't 72 Parks - R&M (7230) Inter-departmental transfer FROM Dep't 72 Parks - senior center payroll (7250)	\$2,500 (\$60,000) \$25,000 \$30,000	final final final final	

\$0

Difference in Beg.

Resolution 2021-016

General Fund

Funds not included in this summary do not require budget amendment

		Difference in Beg	
HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City		Fund Bal	Actual Beg. Fund
Commission on 04/26/2021 Regular 501;		Projected to	Balance 9/30/20
Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.		Actual	CFAR
Other:			
Recognize General Fund revenue budget (electricity utility tax)	\$502,600	final	
Recognize General Fund revenue budget (electricity franchise fee)	\$277,000	final	
Recognize General Fund revenue budget (communication service tax)	\$174,000	final	
Recognize General Fund revenue budget (half cent sales tax)	\$872,700	final	
Recognize General Fund revenue budget (revenue sharing)	\$497,000	final	
Recognize General Fund revenue budget (federal grant)	\$208,300	final	
Recognize General Fund revenue budget (local business tax)	\$48,800	final	
Recognize General Fund revenue budget (water utility tax)	\$49,170	final	
Recognize General Fund Revenue Budget - Misc. (CRA Refund)	\$135,930	final	
Decrease contingency budget (general gov't)	\$260,500	final	
Decrease payroll budget (city clerk department)	\$24,000	final	
Establish transfer budget to Water & Sewer Fund #410 for water quality emergency repairs and/or WTP 1 fixes etc. (3600)	(\$500,000)	final	
Establish transfer budget to Stormwater Fund #411 for needed equip for cleaning & upgrade pending study (3800)	(\$100,000)	final	
Establish transfer budget to Stormwater Fund #411 for engineering svcs stormwater study (3810)	(\$250,000)	final	
Establish transfer budget to Solid waste Fund #130 for Storm Reserve	(\$800,000)	final	
Establish transfer budget to Perk Up Parks CP Fund #303 for future park initiatives (7230)	(\$500,000)	final	
Establish transfer budget to Excellence in Customer Service Fund #305 city facilities renovations (end of life assets)	(\$400,000)	final	
Establish transfer budget to Arbor Fund #140 for various urban beatification initiatives (1520)	(\$500,000)	final	
	\$0		

Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance

\$0

REVISED 9/30/21 Budgeted Ending Fund Balance

\$8,935,394

Resolution 2021-016

Other Governmental Funds

Difference in Beg.

Fund Bal Projected to Actual

Actual Beg. Fund Balance 9/30/20 CFAR

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501;

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Police Education Fund #101

As approved by City Commission on 9/28/20 Public Hearing 401 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance 9/30/21 Budgeted Ending Fund Balance	\$19,550 (\$100) \$19,450	(\$4,141)	\$15,409
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	(\$4,141)		
Increase SPI and simulation training - training expenditure budget	(\$7,000)	mid-yr	
Increase traffic fines revenue	\$500	fin-yr	
Increase training expenditure budget	(\$500)	fin-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	(\$11,141)		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$8,309		

Special Law Enforcement Fund - Local #102

As approved by City Commission on 9/28/20 Public Hearing 401			
10/1/20 Budgeted Beginning Fund Balance	\$9,605	\$3,943	\$13,548
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$7,550)		
9/30/21 Budgeted Ending Fund Balance	\$2,055		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$3,943		
Defer legal fees for local forfeiture	\$3,000	mid-yr	
Align confiscated revenue budget with YTD actuals	\$51,275	fin-yr	
Increase legal fees for local forfeiture	(\$6,550)	fin-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$51,668		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$53,723		

Special Law Enforcement Fund - Federal #103

As approved by City Commission on 9/28/20 Public Hearing 401 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance 9/30/21 Budgeted Ending Fund Balance	ected description	\$44,600 (\$38,743) \$5,857	\$1,111 mid-yr	\$45,711
Amendments to be approved tonight to Original FY 2020-2021 Budg Difference in Beginning Fund Balance TO (FROM) projected to actual as		\$1,111		
Align fines revenue budget with YTD actuals fine revenues Increase small tool expenditure budget		\$53,570 (\$53,570)	mid-yr/fin yr mid-yr/fin yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance		\$1,111		
REVISED 9/30/21 Budgeted Ending Fund Balance	900	\$6,968		

Resolution 2021-016

Other Governmental Funds

Difference in Beg. Fund Bal Actual Beg. Fund

Projected to Actual Balance 9/30/20 CFAR

\$1,441,016

Transportation Improvement Fund #120

by City Commission on 04/26/2021 Regular 501;

10/1/20 Budgeted Beginning Fund Balance	\$1,278,976 \$162,040	
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$543,610)	
9/30/21 Budgeted Ending Fund Balance	\$735.366	

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR \$162,040

Defer Winding Hollow Turn Lane project to FY2022 \$400,000 mid-yr

Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance \$562,040

REVISED 9/30/21 Budgeted Ending Fund Balance \$1,297,406

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

As approved by City Commission on 9/28/20 Public Hearing 401

10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance 9/30/21 Budgeted Ending Fund Balance	\$9,537,802 (\$4,004,646) \$5,533,156	\$579,291	\$10,117,093
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$579,291		
Defer bridge infrastructure budget (3rd Gen)	\$475,000	mid-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$1,054,291		

REVISED 9/30/21 Budgeted Ending Fund Balance \$6,587,447

Solid Waste/Recycling Fund #130

As approved by City Commission on 9/28/20 Public Hearing 401

10/1/20 Budgeted Beginning Fund Balance	\$1,923,742	(\$25,10 9)	\$1,898,633
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$283,791)		
9/30/21 Budgeted Ending Fund Balance	\$1,639,951		

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	(\$25,109)		
Align revenue budget with YTD actuals	\$48,600	final	
Increase transfer budget from General Fund to replenish storm reserves	\$800,000	final	
Increase expenditure budget - disposal costs	(\$131,500)	final	

Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance \$691,991

REVISED 9/30/21 Budgeted Ending Fund Balance \$2,331,942

Resolution 2021-016 Other Governmental Funds

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501;
Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Difference in Beg.

Fund Bal Projected to Actual Actual Beg. Fund Balance 9/30/20 CFAR

Arbor Fund #140

As approved by City Commission on 9/28/20 Public Hearing 401 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance 9/30/21 Budgeted Ending Fund Balance	\$670,914 (\$474,927) \$195,987	\$569,440	\$1,240,354
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$569,440		
Increase transfer budget from General Fund for various Urban Beatification initiatives	\$500,000	final	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$1,069,440		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$1,265,427		

Transportation Impact Fee Fund #150

As approved by City Commission on 9/28/20 Public Hearing 401 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance 9/30/21 Budgeted Ending Fund Balance	\$1,661,453 (\$838,000) \$823,453	\$122,054	\$1,783,507
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$122,054		
Defer MBB/SR424 traffic signal construction	\$425,000	mid-yr	
Defer Integra/SR424 traffic signal construction Align impact fee revenue with YTD actuals	\$350,000 \$94,000	mid-yr mid-yr	
City wide traffic study to determine current and future construction impact	(\$94,000)	mid-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance REVISED 9/30/21 Budgeted Ending Fund Balance	\$897,054 \$1,720,507		

Resolution 2021-016
Other Governmental Funds

Difference in Bea HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved Fund Bal Actual Beg. Fund Balance 9/30/20 Projected to by City Commission on 04/26/2021 Regular 501; Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401. Actual CFAR TLBD Maintenance Fund #160 As approved by City Commission on 9/28/20 Public Hearing 401 \$63,870 \$233,445 \$169.575 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance (\$39.403) 9/30/21 Budgeted Ending Fund Balance \$130,172 Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR \$63,870 Recognize Misc. Private Contribution / Donations \$3,000 mid-yr (\$3,000) Increase Christmas decorations expenditure budget mid-yr Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance \$63,870 REVISED 9/30/21 Budgeted Ending Fund Balance \$194,042 TLBD | Capital/Debt Service Fund #261 As approved by City Commission on 9/28/20 Public Hearing 401 10/1/20 Budgeted Beginning Fund Balance \$58,701 \$1,368 \$60,069 FY 2021 Budgeted Appropriation TO (FROM) Fund Balance (\$21,487)9/30/21 Budgeted Ending Fund Balance \$37,214 Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR \$1,368 \$25,000 mid-yr Defer Pond rejuvenation project to FY 2022 budget \$26,368 Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance REVISED 9/30/21 Budgeted Ending Fund Balance \$63,582 1999 Construction Capital Project Fund #301 As approved by City Commission on 9/28/20 Public Hearing 401 10/1/20 Budgeted Beginning Fund Balance \$873,171 \$11,967 \$885,138 FY 2021 Budgeted Appropriation TO (FROM) Fund Balance (\$143,000) \$730,171 9/30/21 Budgeted Ending Fund Balance Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR \$11,967 \$150,000 final Defer Master Plan to FY 2022 budget \$161,967 Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance REVISED 9/30/21 Budgeted Ending Fund Balance \$892,138

Resolution 2021-016
Other Governmental Funds

Difference in Beg. HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved Fund Bal Actual Beg. Fund Projected to Balance 9/30/20 by City Commission on 04/26/2021 Regular 501; Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401. CFAR Actual Perk Up Parks Capital Project Fund #303 As approved by City Commission on 9/28/20 Public Hearing 401 \$4,117,215 \$3,506,352 \$610,863 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance (\$775,570) 9/30/21 Budgeted Ending Fund Balance \$2,730,782 Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR \$610,863 \$200,000 final Defer Torcaso Site Improvements Phase 2 to FY 2022 budget \$500,000 final Increase transfer budget from General Fund for Public Facilities for Perk up Park program Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance \$1,310,863

\$4,041,645

Excellence in Customer Service Initiative CP Fund #305

REVISED 9/30/21 Budgeted Ending Fund Balance

\$346,111		
\$150,000 \$400,000 (\$35,000)	mid-yr final final	
\$861,111		
	\$150,000 \$400,000 (\$35,000)	\$150,000 mid-yr \$400,000 final (\$35,000) final

Resolution 2021-016

Enterprise Funds

Difference in Beg.

Fund Bal.

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501:

Net Capital. Restricted, NPL Projected to Actual

Actual Ending Fund Equity 9/30/20 CFAR

Water & Sewer Operating Fund #410

As approved by City Commission on 9/28/20 Public Hearing item 401:

10/1/20 Budgeted Beginning Fund Equity

\$6,601,642 (\$1,550,057) \$17,042,697

\$6,478,443

412

\$30,122,782

FY 2020 Budgeted Appropriation TO (FROM) Fund Equity 9/30/21 Budgeted Ending Fund Equity

\$5.051,585

W&S Svc Avail Fund CFAR combines 410, \$6,628,335

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

\$6,478,443

\$36,751,117

Increase transfer from General Fund for Waste Water emergency repairs (3600)

\$500,000

final

Revisions to Original Budgeted Fund Equity

\$6,978,443

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

\$12,030,028

Stormwater Utility Fund #411

As approved by City Commission on 9/28/20 Public Hearing Item 401:

10/1/20 Budgeted Beginning Fund Equity FY 2020 Budgeted Appropriation TO (FROM) Fund Equity 9/30/21 Budgeted Ending Fund Equity

\$896.554 (\$269.689) corrected description

\$6.860.763

\$1.842.791

\$299,248

\$9,600,108

REVISED 9/30/21 Budgeted Ending Fund Equity

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR

Increase transfer budget from General Fund for Stormwater for Engineering Study (3810) Increase transfer budget from General Fund for Stormwater for Equip -for cleaning & upgrade

\$1,842,791 \$100,000

\$626,865

final

pending study (3800) Revisions to Original Budgeted Appropriation TO (FROM) Fund Equity

\$250,000 \$2,192,791 final

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

\$2,819,656

Water and Sewer Service Availability Fund #412:

9/30/21 Budgeted Ending Fund Equity

Revisions to Original Budgeted Fund Equity

As approved by City Commission on 9/28/20 Public Hearing Item 401:

\$6,329,087

CFAR combines 410, 412 \$6,628,335

10/1/20 Budgeted Beginning Fund Equity FY 2020 Budgeted Appropriation TO (FROM) Fund Equity

(\$1,470,000)

\$4,859,087

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR

\$299,248 \$0

Align Service Availability revenue budget with YTD actuals (residential)

\$0

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

\$4,859,087

Revisions to Original Budgeted Fund Equity

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

Resolution 2021-016 Enterprise Funds

Difference in Beg. HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Fund Bal. -Actual Ending Fund Commission on 04/26/2021 Regular 501; Net Capital, Projected to Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401. Restricted, NPL Actual Equity 9/30/20 CFAR Development Services Fund #420 As approved by City Commission on 9/28/20 Public Hearing Item 401: \$1,708,181 \$6,371,018 10/1/20 Budgeted Beginning Fund Equity \$4,662,837 FY 2020 Budgeted Appropriation TO (FROM) Fund Equity (\$482,746) 9/30/21 Budgeted Ending Fund Equity \$4,180,091 Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20): Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR \$1,708,181 (\$60,512) mid-vr. Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV Align building permit revenue with YTD actuals \$100,000 Increase other svcs. - contract/administrative temp services expense budget (\$55,000) Increase other svcs. - maint, agreements / licenses expense budget (\$45,000)

\$1,647,669

\$5,827,760

Attachment 2 - General Fund Budget Amendment Summary Resolution 2021-016

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 50); Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

	Division#		FY 21 Original Annual Budget	Commission Approved Amendments to Appropriation		0/Budget ollovers		Revenue Neutral Changes	Other Requests to Amend Appropriation		inter partmental Transfers	intra Departmentai Transfera		FY 21 Amended Annuel Budget
General Fund Revenues & Transfers:		\$	\$16,883,194											\$16,883,194
Recognize revenue budget - movie nights donations Recognize revenue budget - facility upgrade from FKK Recognize revenue budget - CARES Act - PW vehicle purchase Recognize revenue budget - CARES Act - Scale Computing Hardware Recognize revenue budget - Misc. Rev. Recognize revenue budget - Insurance settlement Recognize revenue budget - CARES, CRA Refund Recognize revenue budget - multiple - half cent sales tax, comm. ser Recognize revenue budget - multiple - rev. sharing, local business tax Recognize revenue budget - electricity tax and water utility tax	vice tax, inten x, etc.		ernings etc.			\$1,437	\$	10,411 3,000 \$144,235 \$145,059 \$9,200 \$10,707			\$344,230 \$872,700 \$545,800 \$551,770	category swap	*********	10,411 3,000 144,235 145,059 10,637 10,707 344,230 872,700 545,800 551,770
Recognize revenue budget - communication service tax Recognize revenue budget - electricity franchise fees Recognize revenue budget - community events	corrected desc	ription					\$	52,895			\$174,000 \$277,000	\$0 impact	* * * * *	174,000 277,000 52,695
General Fund Revenues & Transfers		\$	16,683,194	\$	\$	1,437	\$	375,507	\$ -	\$	2,765,500	\$.	\$	20,025,638
General Fund Expenditures:			/**************************************		- MANAGEMENT COLOR	THE THE PARTY OF T	******					**************************************		***************************************
City Cammission	1100	\$	117,112										\$	117,112
City Manager	1200	\$	318,751										\$	318,751
City Clerk	1210	\$	181,222							\$	(24,000)		\$	157,222
Finance - General	1300	\$	677,291					***************************************	www.com/on/on/on/on/on/on/on/on/on/on/on/on/on/		[£45000]	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	\$	617,291
Finance - Utility Billing	1360	\$	603,958										\$	603,958
Comm. Development - Administration	1500	\$	138,475			constitutio exemplo constitution e		emimuorisensiaavisevise		POGRUMANIO	VASCOURT TO THE PARTY OF THE PA		\$	138,475
Comm. Development - Planning	1510	\$	88,957							\$	(20,000)		\$	68,957
Comm. Development - Urban Beautification	1520	\$	700,783							\$	450,000		\$	1,150,783
Comm. Development - Street lighting	1530	\$	521,627							\$	(35,000)		\$	486,627
IS & General Services - Human Resources	1315	\$	308,638	***************************************	**********	***************************************					,,	\$ (3,000)		305,638
IS & General Services - General	1600	\$	774,020				\$	145,059		\$	35,000	, ,,,,,,,	\$	954,079
IS & General Services - City Hall	1910	\$	26,526				•	,		*	,		\$	26,526
IS & General Services - Risk Management	1925	\$	605,300							\$	67,500	\$ 52,895	\$	725,695
IS & General Services - Facilities Maintenance	1935	\$	277,413									\$ 3,000	\$	280,413
IS & General Services - Marketing & Events	7415	\$	169,502				\$	63,306				\$ (52,895)	\$	179,913
General Government - Legal Services	1400	\$	265,420							********	*************************	***************************************	\$	265,420
General Government - General	1900	\$	1,138,941				\$	10,707		\$	1,047,000		\$	2,196,648
Police - Chief	2100	\$	6,049,437	ooming and the second and the second and sec	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************	\$	9,200				\$ (250)	\$	6,058,387
Police - Criminal Investigations	2110	\$	31,015										\$	31,015
Police - Community Services	2120	\$	13,665										\$	13,665
Police - Operations	2130	\$	111,630									\$ 1,650	\$	113,280
Police - Support Services	2140	\$	603,869									\$ (1,400)		602,469
Palice - Code Enforcement	2150	\$	9,180										\$	9,180
Fire - Operations	2200	\$	278,694	p. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	~~~~~	vvv						~~~~	\$	278,694
Public Works - Fleet	1940	\$	188,363										\$	198,363
Public Works - Administration	4100	\$	95,085										\$	95,085
Public Works - Roads & ROW	4110	\$	589,556				\$	144,235		\$	800,000		\$	1,533,791
P&R - Administration	7200	\$	226,031										\$ \$	226,031
P&R - Athletics	7210	\$	2,906				%	7 000				\$ 6,386	\$	2,906 15,186
P&R - Athletics Partnerships	7220	\$	5,800				31	3,000		\$	475,000			
P&R - Parks & Grounds	7230	\$	1,386,548							Þ	475,000	9 (%2/202)	4	1,831,645
P&R - Programs	7240	\$	115,301		\$	1,437				\$	(30,000)	\$ 23,517	\$	115,301 317,132
P&R - Seniors	7250	>	322,178			1,437					(30,000)	4 23,717	*	317,132
General Fund Expenditures		onenermon	16,883,194		0	1,437	\$	375,507	\$ -	\$	2,765,500	\$ -	uniaya ayaya	20,025,638
Budgeted Approp. TO (FROM) Fund Balance		\$		\$ -	\$	-	\$	0	\$ -	\$		\$ -	\$	0



Resolution 2021-016

General Fund

Funds not included in this summary do not require budget amendment

 $HELPFUL\ TOOLS:\ Comprehensive\ Financial\ Annual\ Report\ (CFAR)\ for\ the\ year\ ended\ September\ 30,2020\ as\ approved\ by\ City\ Commission\ on\ 04/26/2021\ Regular\ 501;$

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Difference in Beg.

Fund Bal Projected to Actual Actual Beg. Fund Balance 9/30/20 CFAR

General Fund #001:

As approved by City Commission on 9/28/20 Public Hearing Item 401:				
10/1/20 Budgeted Beginning Fund Balance		\$8,824,620	\$110,774	\$8,935,394
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance		\$0		
9/30/21 Budgeted Ending Fund Balance		\$8,824,620		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):		¢110.777 /		
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR		\$110,774		
Fiscal Year 2021 Purchase Order/Budget Rollovers:				
Recognize revenue budget - Misc. Rev.		\$1,437	mid-yr	
PO rollover - PO#20-1280 - Doors for Senior Center bathrooms		(\$1,437)	mid-yr	
		\$0		
Revenue Neutral:				
Grants/Donations:				
Recognize revenue budget - Misc. Rev.		\$9,200	mid-yr	
Recognize expenditure budget - Police Chief - vehicle striping		(\$9,200)	mid-yr	
Recognize revenue budget - Insurance settlement		\$10,707	mid-yr	
Recognize expenditure - General Government - Replacement vehicle purchase		(\$10,707)	mid-yr	
Recognize revenue budget - CARES Act - PW vehicle purchase		\$144,235	mid-yr	
Consent 301; 1/21/21 - CARES Act - PW vehicle purchase (4110)		(\$144,235)	mid-yr	
Recognize revenue budget - CARES Act - Scale Computing Hardware & Service	swapped descriptions	\$145,059	mid-yr	
Consent 301; 1/21/21 - CARES Act - Scale Computing Hardware & Service (1600)		(\$145,059) \$0	mid-yr	
Community Events:		φU		
Recognize revenue budget - drive-in movie nights		\$10,411	mid-yr	
Recognize expenditure budget - drive-in movie nights		(\$10,411)	mid-yr	
Recognize revenue budget - facility upgrade from Florida Kraze Krush soccer team		\$3,000	mid-yr	
Recognize expenditure budget - facility upgrade		(\$3,000)	mid-yr	
Recognize revenue budget (various events)		\$52,895	final	
Recognize expenditure budget (Winter Wonderland)		(\$27,110)	final	
Recognize expenditure budget (4th of July)		(\$25,785)	final	
Recognize experience badget (101 of 3dily)		\$0	mai	
Inter-departmental transfers:		40		
Inter-departmental transfer FROM Dep't 15 Comm. Dev - payroll (1510)		\$20,000	final	
Inter-departmental transfer FROM Dep't 15 Comm. Dev - R&M grounds (1520)		\$50,000	final	
Inter-departmental transfer FROM Dep't 15 Comm. Dev - streetlights (1530)		\$35,000	final	
Inter-departmental transfer TO Dep't 16 Info Svcs IS general payroll (1600)		(\$35,000)	final	
Inter-departmental transfer TO Dep't 16 Info Svcs insurance (1925)		(\$67,500)	final	
Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency (1900)		\$2,500	final	
Inter-departmental transfer TO Dep't 19 Gen Gov't - consulting (1900)		(\$60,000)	final	
Inter-departmental transfer FROM Dep't 72 Parks - R&M (7230)		\$25,000	final	
Inter-departmental transfer FROM Dep't 72 Parks - senior center payroll (7250)		\$30,000	final	
inter deportmental durisier i Nom Dep t /2 Farks - serior center payron (/250)			miai	

\$0

Resolution 2021-016

General Fund

Funds not included in this summary do not require budget amendment

		Difference in Beg	l.
HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City		Fund Bal	Actual Beg. Fund
Commission on 04/26/2021 Regular 501;		Projected to	Balance 9/30/20
Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.		Actual	CFAR
Other:			
Recognize General Fund revenue budget (electricity utility tax)	\$502,600	final	
Recognize General Fund revenue budget (electricity franchise fee)	\$277,000	final	
Recognize General Fund revenue budget (communication service tax)	\$174,000	final	
Recognize General Fund revenue budget (half cent sales tax)	\$872,700	final	
Recognize General Fund revenue budget (revenue sharing)	\$497,000	final	
Recognize General Fund revenue budget (federal grant)	\$208,300	final	
Recognize General Fund revenue budget (local business tax)	\$48,800	final	
Recognize General Fund revenue budget (water utility tax)	\$49,170	final	
Recognize General Fund Revenue Budget - Misc. (CRA Refund)	\$135,930	final	
Decrease contingency budget (general gov't)	\$260,500	final	
Decrease payroll budget (city clerk department)	\$24,000	final	
Establish transfer budget to Water & Sewer Fund #410 for water quality emergency repairs and/or WTP 1 fixes etc. (3600)	(\$500,000)	final	
Establish transfer budget to Stormwater Fund #411 for needed equip for cleaning & upgrade pending study (3800)	(\$100,000)	final	
Establish transfer budget to Stormwater Fund #411 for engineering svcs stormwater study (3810)	(\$250,000)	final	
Establish transfer budget to Solid waste Fund #130 for Storm Reserve	(\$800,000)	final	
Establish transfer budget to Perk Up Parks CP Fund #303 for future park initiatives (7230)	(\$500,000)	final	
Establish transfer budget to Excellence in Customer Service Fund #305 city facilities renovations (end of life assets)	(\$400,000)	final	
Establish transfer budget to Arbor Fund # 140 for various urban beatification initiatives (1520)	(\$500,000)	final	
	\$0		

Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance

\$0

Difference in Beg.

REVISED 9/30/21 Budgeted Ending Fund Balance

\$8,935,394

Resolution 2021-016 Other Governmental Funds

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501;

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Difference in Beg.

Fund Bal Projected to Actual Actual Beg. Fund Balance 9/30/20 CFAR

Police Education Fund #101

As approved by City Commission on 9/28/20 Public Hearing 401			
10/1/20 Budgeted Beginning Fund Balance	\$19,550	(\$4,141)	\$15,409
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$100)		
9/30/21 Budgeted Ending Fund Balance	\$19,450		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	(\$4,141)		
Increase SPI and simulation training - training expenditure budget	(\$7,000)	mid-yr	
Increase traffic fines revenue	\$500	fin-yr	
Increase training expenditure budget	(\$500)	fin-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	(\$11,141)		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$8,309		

Special Law Enforcement Fund - Local #102

As approved by City Commission on 9/28/20 Public Hearing 401			
10/1/20 Budgeted Beginning Fund Balance	\$9,605	\$3,943	\$13,548
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$7,550)		
9/30/21 Budgeted Ending Fund Balance	\$2,055		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$3,943		
Defer legal fees for local forfeiture	\$3,000	mid-yr	
Align confiscated revenue budget with YTD actuals	\$51,275	fin-yr	
Increase legal fees for local forfeiture	(\$6,550)	fin-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$51,668		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$53,723		
	, ,		

Special Law Enforcement Fund - Federal #103

As approved by City Commission on 9/28/20 Public Hearing 40	1				
10/1/20 Budgeted Beginning Fund Balance			\$44,600	\$1,111	\$45,711
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	corrected description	_	(\$38,743)	mid-yr	
9/30/21 Budgeted Ending Fund Balance		_	\$5,857	_	
				-	
Amendments to be approved tonight to Original FY 2020-2021	Budget (as approved	d on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to act	tual as shown in 9/30,	/20 CFAR	\$1,111		
Align fines revenue budget with YTD actuals fine revenues			\$53,570	mid-yr/fin yr	
Increase small tool expenditure budget			(\$53,570)	mid-yr/fin yr	
				_	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance		\$1,111	_		
REVISED 9/30/21 Budgeted Ending Fund Balance		=	\$6,968	<u>.</u>	

Resolution 2021-016

Other Governmental Funds

Difference in Beg.

Fund Bal Projected to Actual

\$562,040

Actual Beg. Fund Balance 9/30/20 CFAR

$HELPFUL\ TOOLS:\ Comprehensive\ Financial\ Annual\ Report\ (CFAR)\ for\ the\ year\ ended\ September\ 30,\ 2020\ as\ approved\ by\ City\ Commission\ on\ 04/26/2021\ Regular\ 501;$

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Transportation Improvement Fund #120

As approved by City Commission on 9/28/20 Public Hearing 401			
10/1/20 Budgeted Beginning Fund Balance	\$1,278,976	\$162,040	\$1,441,016
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$543,610)		
9/30/21 Budgeted Ending Fund Balance	\$735,366		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$162,040		
Defer Winding Hollow Turn Lane project to FY2022	\$400,000	mid-yr	

REVISED 9/30/21 Budgeted Ending Fund Balance \$1,297,406

#1,257,400

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

Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance

As approved by City Commission on 9/28/20 Public Hearing 401			
10/I/20 Budgeted Beginning Fund Balance	\$9,537,802	\$579,291	\$10,117,093
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$4,004,646)		
9/30/21 Budgeted Ending Fund Balance	\$5,533,156		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$579,291		
Defer bridge infrastructure budget (3rd Gen)	\$475,000	mid-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$1,054,291		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$6,587,447		

Solid Waste/Recycling Fund #130

As approved by City Commission on 9/28/20 Public Hearing 401 10/1/20 Budgeted Beginning Fund Balance FY 2021 Budgeted Appropriation TO (FROM) Fund Balance 9/30/21 Budgeted Ending Fund Balance	\$1,923,742 (\$283,791) \$1,639,951	(\$25,109)	\$1,898,633
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	(\$25,109)		
Align revenue budget with YTD actuals	\$48,600	final	
Increase transfer budget from General Fund to replenish storm reserves	\$800,000	final	
Increase expenditure budget - disposal costs	(\$131,500)	final	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$691,991		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$2,331,942		

Defer MBB/SR424 traffic signal construction

Align impact fee revenue with YTD actuals

Defer Integra/SR424 traffic signal construction

REVISED 9/30/21 Budgeted Ending Fund Balance

Resolution 2021-016

Other Governmental Funds

Difference in Beg.

Fund Bal Projected to Actual

\$122,054

\$425,000

\$350,000

\$94,000

(\$94,000)

\$897,054

\$1,720,507

mid-yr

mid-yr

mid-yr

mid-yr

Actual Beg. Fund Balance 9/30/20

$HELPFUL\ TOOLS:\ Comprehensive\ Financial\ Annual\ Report\ (CFAR)\ for\ the\ year\ ended\ September\ 30,\ 2020\ as\ approved\ by\ City\ Commission\ on\ 04/26/2021\ Regular\ 501;$

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR

City wide traffic study to determine current and future construction impact

Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance

Arbor Fund #140

As approved by City Commission on 9/28/20 Public Hearing 401			
10/1/20 Budgeted Beginning Fund Balance	\$670,914	\$569,440	\$1,240,354
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$474,927)		
9/30/21 Budgeted Ending Fund Balance	\$195,987		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$569,440		
Increase transfer budget from General Fund for various Urban Beatification initiatives	\$500,000	final	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$1,069,440		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$1,265,427		
Transportation Impact Fee Fund #150			
As approved by City Commission on 9/28/20 Public Hearing 401			
10/1/20 Budgeted Beginning Fund Balance	\$1,661,453	\$122,054	\$1,783,507
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$838,000)		
9/30/21 Budgeted Ending Fund Balance	\$823,453		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
· ·			

FY 21 Final Budget Amendment
Attachment 1 (Revised)

Resolution 2021-016

Other Governmental Funds

Difference in Beg.

Fund Bal Projected to Actual Actual Beg. Fund Balance 9/30/20 CFAR

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501;

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

TLBD Maintenance Fund #160

As approved by City Commission on 9/28/20 Public Hearing 401			
10/1/20 Budgeted Beginning Fund Balance	\$169,575	\$63,870	\$233,445
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$39,403)		
9/30/21 Budgeted Ending Fund Balance	\$130,172		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$63,870		
Recognize Misc. Private Contribution / Donations	\$3,000	mid-yr	
Increase Christmas decorations expenditure budget	(\$3,000)	mid-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$63,870		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$194,042		

TLBD I Capital/Debt Service Fund #261

10/1/20 Budgeted Beginning Fund Balance	\$58,701	\$1,368	\$60,069
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$21,487)		
9/30/21 Budgeted Ending Fund Balance	\$37,214		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$1,368		
Defer Pond rejuvenation project to FY 2022 budget	\$25,000	mid-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$26,368		

1999 Construction Capital Project Fund #301

REVISED 9/30/21 Budgeted Ending Fund Balance

As approved by City Con	nmission on 9/28/20	Public Hearing 401
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10/1/20 Budgeted Beginning Fund Balance	\$873,171	\$11,967	\$885,138
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$143,000)		
9/30/21 Budgeted Ending Fund Balance	\$730,171		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$11,967		
Defer Master Plan to FY 2022 budget	\$150,000	final	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$161,967		

\$63,582

\$892,138

Resolution 2021-016

Other Governmental Funds

Difference in Beg.

Fund Bal Projected to Actual

\$610,863

Actual Beg. Fund Balance 9/30/20

\$4,117,215

$HELPFUL\ TOOLS:\ Comprehensive\ Financial\ Annual\ Report\ (CFAR)\ for\ the\ year\ ended\ September\ 30,\ 2020\ as\ approved\ by\ City\ Commission\ on\ 04/26/2021\ Regular\ 501;$

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Perk Up Parks Capital Project Fund #303

As approved by City Commission on 9/28/20 Public Hearing 401
10 h/00 D 1 1 D 1 1 D 1

10/1/20 Budgeted Beginning Fund Balance	\$3,506,352
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$775,570)
9/30/21 Budgeted Ending Fund Balance	\$2,730,782

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):	
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$610,863
Defer Torcaso Site Improvements Phase 2 to FY 2022 budget	\$200,000
Increase transfer budget from General Fund for Public Facilities for Perk up Park program	\$500,000
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$1,310,863
REVISED 9/30/21 Budgeted Ending Fund Balance	\$4,041,645

Excellence in Customer Service Initiative CP Fund #305

As approved by City Commission on 9/28/20 Public Hearing 401

10/1/20 Budgeted Beginning Fund Balance	\$514,752	\$346,111	\$860,863
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$177,000)		
9/30/21 Budgeted Ending Fund Balance	\$337,752		
Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):			
Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$346,111		

Eliminate New Backup system project \$150,000 mid-yr Increase transfer from General Fund for customer service initiatives \$400,000 final Increase capital budget (renovation for Police Dept. restrooms) (\$35,000) final Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance \$861,111

REVISED 9/30/21 Budgeted Ending Fund Balance \$1,198,863

Resolution 2021-016

Enterprise Funds

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501;

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Difference in Beg.

Fund Bal. -

Net Capital, Projected to Restricted, NPL Actual Actual Ending Fund Equity 9/30/20 CFAR

Water & Sewer Operating Fund #410

As approved by City Commission on 9/28/20 Public Hearing Item 401:

10/1/20 Budgeted Beginning Fund Equity FY 2020 Budgeted Appropriation TO (FROM) Fund Equity 9/30/21 Budgeted Ending Fund Equity

corrected description

\$6,601,642 (\$1,550,057) \$5,051,585 \$17,042,697

\$6,478,443 W&S Svc Avail Fund **\$30,122,782** \$6,628,335

CFAR combines 410, 412 \$36,751,117

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR

\$6,478,443

712

Increase transfer from General Fund for Waste Water emergency repairs (3600)

(grant match)

\$500,000

final

Revisions to Original Budgeted Fund Equity

\$6,978,443

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

\$12,030,028

Stormwater Utility Fund #411

As approved by City Commission on 9/28/20 Public Hearing Item 401:

10/1/20 Budgeted Beginning Fund Equity FY 2020 Budgeted Appropriation TO (FROM) Fund Equity 9/30/21 Budgeted Ending Fund Equity

corrected description

\$896,554 (\$269,689)

\$6,860,763 \$1,842,791

\$299,248

\$9,600,108

\$626,865

REVISED 9/30/21 Budgeted Ending Fund Equity

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR

Increase transfer budget from General Fund for Stormwater for Engineering Study (3810) Increase transfer budget from General Fund for Stormwater for Equip -for cleaning & upgrade

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

pending study (3800)

\$1,842,791 \$100,000 \$250,000

final final

Revisions to Original Budgeted Appropriation TO (FROM) Fund Equity

\$2,192,791

\$2,819,656

Water and Sewer Service Availability Fund #412:

As approved by City Commission on 9/28/20 Public Hearing Item 401:

CFAR combines 410, 412 \$6,628,335

10/1/20 Budgeted Beginning Fund Equity

Revisions to Original Budgeted Fund Equity

FY 2020 Budgeted Appropriation TO (FROM) Fund Equity

9/30/21 Budgeted Ending Fund Equity

\$6,329,087 (\$1,470,000) \$4,859,087

Amendments to be approved tonight to Original FY 2020-2021 Budget (as approved on 9/28/20):

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR

\$299,248 \$0

Align Service Availability revenue budget with YTD actuals (residential)

\$0

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

\$4,859,087

Resolution 2021-016 Enterprise Funds

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501;

Net Capital, Restricted, NPL Difference in Beg. Fund Bal. -Projected to Actual

\$1,708,181

Actual Ending Fund Equity 9/30/20 CFAR

\$6,371,018

Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

Development Services Fund #420

As approved by City Commission on 9/28/20 Public Hearing Item 401:	
10/1/20 Budgeted Beginning Fund Equity	

As approved by City Commission on 9/28/20 Public Hearing Item 401:	
10/1/20 Budgeted Beginning Fund Equity	\$4,662,837
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity	(\$482,746)
9/30/21 Budgeted Ending Fund Equity	\$4,180,091

Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV (\$60,512) Align building permit revenue with YTD actuals \$100,000 Increase other svcs contract / administrative temp services expense budget (\$55,000) Increase other svcs maint. agreements / licenses expense budget (\$45,000) Revisions to Original Budgeted Fund Equity \$1,647,669	Align building permit revenue with YTD actuals \$100,000 Increase other svcs contract / administrative temp services expense budget (\$55,000) Increase other svcs maint. agreements / licenses expense budget (\$45,000)
Align building permit revenue with YTD actuals \$100,000 Increase other svcs contract / administrative temp services expense budget (\$55,000)	Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV (\$60,512) Align building permit revenue with YTD actuals \$100,000 Increase other svcs contract / administrative temp services expense budget (\$55,000)
Align building permit revenue with YTD actuals \$100,000	Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV (\$60,512) Align building permit revenue with YTD actuals \$100,000
	Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV (\$60,512)
Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV (\$60,512)	
	Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR \$1,708,181

Attachment 2 - General Fund Budget Amendment Summary

Resolution 2021-016

HELPFUL TOOLS: Comprehensive Financial Annual Report (CFAR) for the year ended September 30, 2020 as approved by City Commission on 04/26/2021 Regular 501; Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

	\$ -	\$	\$1,437 1,437	\$\$	10,411 3,000 \$144,235 \$145,059 \$9,200 \$10,707	\$ -	\$	\$344,230 \$872,700 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii	gory swap mpact	\$	\$16,883,194 10,411 3,000 144,235 145,059 10,637 10,707 344,230 872,700 545,800 551,770 174,000 2277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$		\$	3,000 \$144,235 \$145,059 \$9,200 \$10,707	\$ -	\$	\$872,700 \$545,800 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii		\$	3,000 144,235 145,059 10,637 10,707 344,230 872,700 545,800 551,770 174,000 277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$		\$	\$144,235 \$145,059 \$9,200 \$10,707	\$ -	\$	\$872,700 \$545,800 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii		\$	144,235 145,059 10,637 10,707 344,230 872,700 545,800 551,770 174,000 277,000 52,895 - 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$		·	\$145,059 \$9,200 \$10,707	\$ -	\$	\$872,700 \$545,800 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii		\$	145,059 10,637 10,707 344,230 872,700 545,800 551,770 174,000 277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$		·	\$9,200 \$10,707 52,895	\$ -	\$	\$872,700 \$545,800 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii		\$	10,637 10,707 344,230 872,700 545,800 551,770 174,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$		·	\$10,707 52,895	\$ -	\$	\$872,700 \$545,800 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii		\$	10,707 344,230 872,700 545,800 551,770 174,000 277,000 52,895 - 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$	1,437	·	52,895	\$ -	\$	\$872,700 \$545,800 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii		\$	344,230 872,700 545,800 551,770 174,000 277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$	1,437	·		\$ -	\$	\$872,700 \$545,800 \$545,800 \$551,770 \$174,000 \$277,000	\$0 ii		\$	872,700 545,800 551,770 174,000 277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 3,751 222 291 958 475	\$ -	\$	1,437	·		\$ -	\$	\$545,800 \$551,770 \$174,000 \$277,000 2,765,500	\$0 ii		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	545,800 551,770 174,000 277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 5,751 ,222 ,291 958 475	\$ -	\$	1,437	·		\$ -	\$	\$551,770 \$174,000 \$277,000 2,765,500	\$0 ii		\$	551,770 174,000 277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 5,751 ,222 ,291 958 475	\$ -	\$	1,437	·		\$ -	\$	\$174,000 \$277,000 2,765,500	\$0 ii		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	174,000 277,000 52,895 - 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 5,751 ,222 ,291 958 475	\$ -	\$	1,437	·		\$ -	\$	\$277,000 2,765,500	\$0 ii		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	277,000 52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 5,751 ,222 ,291 958 475	\$ -	\$	1,437	·		\$ -	\$	2,765,500	\$	-	\$\$\$ \$	52,895 20,025,638 117,112 318,751 157,222 617,291 603,958 138,475
7,112 5,751 ,222 ,291 958 475	\$ -	\$	1,437	·		\$ -	\$		\$	-	\$ \$ \$ \$ \$ \$ \$	117,112 318,751 157,222 67,291 603,958 138,475
7,112 5,751 ,222 ,291 958 475	\$ -	\$	1,437	\$	375,507	\$ -	\$		\$	-	\$ \$ \$ \$	117,112 318,751 157,222 617,291 603,958 138,475
,751 ,222 ,291 958 475								(24,000)			\$ \$ \$ \$	318,751 157,222 617,291 603,958 138,475
,751 ,222 ,291 958 475								(24,000)			\$ \$ \$ \$	318,751 157,222 617,291 603,958 138,475
,751 ,222 ,291 958 475								(24,000)			\$ \$ \$ \$	318,751 157,222 617,291 603,958 138,475
,222 ,291 958 475								(24,000)			\$ \$ \$ \$	157,222 617,291 603,958 138,475
,291 958 475								(24,000)			\$ \$ \$ \$	617,291 603,958 138,475
958 475											\$	603,958 138,475
475											\$	138,475
											\$	
								(00.000)				60.055
957							\$	(20,000)				68,957
783 627							\$ \$	450,000 (35,000)			\$	1,150,783
638							Э	(35,000)	\$	(3,000)	\$	486,627 305,638
020				\$	145,059		\$	35,000	Э	(3,000)	\$	954,079
526				Ф	143,035		Ф	33,000			\$	26,526
300							\$	67,500	¢	52,895	\$	725,695
,413							Ψ	07,500	\$		\$	280,413
502				\$	63,306				\$	(52,895)		179,913
420				Ψ	00,000				Ψ	(32,033)	\$	265,420
.941				\$	10.707		\$	1,047,000			\$	2.196.648
437				\$	9,200		Ψ_	1,047,000	\$	(250)	\$	6,058,387
,015				-	-,				-	()	\$	31,015
665											\$	13.665
630									\$	1,650	\$	113,280
869									\$	(1,400)		602,469
,180									-	(-,,	\$	9,180
694											\$	278,694
											\$	188,363
											\$	95,085
				\$	144,235		\$	800,000			\$	1,533,791
				-							\$	226,031
											\$	2,906
,031				\$	3,000				\$	6,386	\$	15,186
,031 906							\$	475,000				1,831,645
,031 906 800											\$	115,301
,031 906 800 548		¢	1,437				\$	(30,000)	\$	23,517	\$	317,132
,031 906 800 548 ,301		Ψ										
5,	8,363 5,085 9,556 6,031 2,906 5,800 5,548	5,085 9,556 6,031 2,906 5,800 5,548 5,301	5,085 9,556 6,031 2,906 8,800 5,548	5,085 9,556 6,031 2,906 5,800 5,548 5,301	5,085 9,556 \$ 6,031 2,906 ,800 \$ 5,548	5,085 9,556 \$ 144,235 6,031 2,906 8,800 \$ 3,000 5,548 5,301	5,085 9,556 \$ 144,235 6,031 2,906 8,800 \$ 3,000 5,548 5,301	5,085 9,556 \$ 144,235 \$ 6,031 2,906 8,800 \$ 3,000 5,548 \$ \$	5,085 9,556 \$ 144,235 \$ 800,000 6,031 9,906 6,800 \$ 3,000 5,548 \$ 475,000 5,301 2,178 \$ 1,437 \$ (30,000)	5,085 9,556 \$ 144,235 \$ 800,000 6,031 2,906 8,800 \$ 3,000 \$ 5,548 \$ 475,000 \$ 5,301	5,085 9,556 \$ 144,235 \$ 800,000	\$,085 9,556 \$ 144,235 \$ 800,000 \$ \$ 6,031 2,906 \$ \$ 8,000 \$ \$ 6,386 \$ \$ 8,5548 \$ 475,000 \$ (29,903) \$ \$ 5,301