



CONSENT AGENDA ITEM 300

CITY COMMISSION AGENDA | NOVEMBER 8, 2021 REGULAR MEETING

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:

Section 1. 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.

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 November, 2021.



Kevin McCann, Mayor

ATTEST:

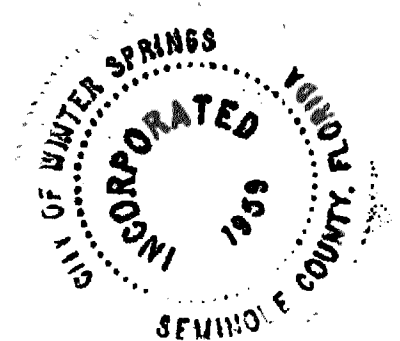


Christian Gowan, City Clerk

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



Anthony A. Garganese, City Attorney



Attachment 1 - Budget Amendment Detail

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.

General Fund #001:

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

		Difference in Beg. Fund Bal Projected to Actual	Actual Beg. Fund Balance 9/30/20 CFAR
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	<u>\$8,824,620</u>		

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		
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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	
	<u>\$0</u>		

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	\$145,059	mid-yr	
Consent 301; 1/21/21 - CARES Act - Scale Computing Hardware & Service (1600)	(\$145,059)	mid-yr	
	<u>\$0</u>		

swapped descriptions

Community Events:

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	
	<u>\$0</u>		

Inter-departmental transfers:

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	
	<u>\$0</u>		

Attachment 1 - Budget Amendment Detail

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	Actual Beg. Fund
	Projected to	Balance 9/30/20
	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 beautification initiatives (1520)	(\$500,000)	final
	<u>\$0</u>	

Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance

\$0

REVISED 9/30/21 Budgeted Ending Fund Balance

\$8,935,394

Attachment 1 - Budget Amendment Detail

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	Actual Beg. Fund
	Projected to	Balance 9/30/20
	Actual	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		\$15,409
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$100)		
9/30/21 Budgeted Ending Fund Balance	<u>\$19,450</u>		

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	<u>(\$11,141)</u>		
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REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$8,309</u>		
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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		\$13,548
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$7,550)		
9/30/21 Budgeted Ending Fund Balance	<u>\$2,055</u>		

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	<u>\$51,668</u>		
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REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$53,723</u>		
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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	\$44,600		\$45,711
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$38,743)		
9/30/21 Budgeted Ending Fund Balance	<u>\$5,857</u>		

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	\$1,111		
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	<u>\$1,111</u>		
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REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$6,968</u>		
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Attachment 1 - Budget Amendment Detail

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

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	<u>\$735,366</u>		

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	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	<u>\$562,040</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$1,297,406</u>		

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	\$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	<u>\$5,533,156</u>		

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	<u>\$1,054,291</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$6,587,447</u>		

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	(\$25,109)	\$1,898,633
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$283,791)		
9/30/21 Budgeted Ending Fund Balance	<u>\$1,639,951</u>		

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	<u>\$691,991</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$2,331,942</u>		

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

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	<u>\$195,987</u>		

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		
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Increase transfer budget from General Fund for various Urban Beatification initiatives	\$500,000	final	
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Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	<u>\$1,069,440</u>		
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REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$1,265,427</u>		
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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	<u>\$823,453</u>		

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		
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Defer MBB/SR424 traffic signal construction	\$425,000	mid-yr	
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Defer Integra/SR424 traffic signal construction	\$350,000	mid-yr	
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Align impact fee revenue with YTD actuals	\$94,000	mid-yr	
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City wide traffic study to determine current and future construction impact	(\$94,000)	mid-yr	
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Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	<u>\$897,054</u>		
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REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$1,720,507</u>		
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Attachment 1 - Budget Amendment Detail

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

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	<u>\$130,172</u>		

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	<u>\$63,870</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$194,042</u>		

TLBD I 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	<u>\$37,214</u>		

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	<u>\$26,368</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$63,582</u>		

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)		
9/30/21 Budgeted Ending Fund Balance	<u>\$730,171</u>		

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	<u>\$161,967</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$892,138</u>		

Attachment 1 - Budget Amendment Detail

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.

Perk Up Parks Capital Project Fund #303

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

		Difference in Beg. Fund Bal Projected to Actual	Actual Beg. Fund Balance 9/30/20 CFAR
10/1/20 Budgeted Beginning Fund Balance	\$3,506,352	\$610,863	\$4,117,215
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$775,570)		
9/30/21 Budgeted Ending Fund Balance	<u>\$2,730,782</u>		

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	final	
Increase transfer budget from General Fund for Public Facilities for Perk up Park program	\$500,000	final	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	<u>\$1,310,863</u>		

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	<u>\$337,752</u>		

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	<u>\$861,111</u>		

REVISED 9/30/21 Budgeted Ending Fund Balance

\$1,198,863

Attachment 1 - Budget Amendment Detail

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	Actual Ending Fund
Restricted, NPL		Actual	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	\$17,042,697	\$6,478,443	\$30,122,782
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity corrected description	(\$1,550,057)			
9/30/21 Budgeted Ending Fund Equity	<u>\$5,051,585</u>		W&S Svc Avail Fund CFAR combines 410, 412	<u>\$6,628,335</u> \$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

Increase transfer from General Fund for Waste Water emergency repairs (3600) \$500,000 final
(grant match)

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	\$896,554	\$6,860,763	\$1,842,791	\$9,600,108
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity corrected description	(\$269,689)			
9/30/21 Budgeted Ending Fund Equity	<u>\$626,865</u>			

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 \$1,842,791

Increase transfer budget from General Fund for Stormwater for Engineering Study (3810) \$100,000 final

Increase transfer budget from General Fund for Stormwater for Equip -for cleaning & upgrade pending study (3800) \$250,000 final

Revisions to Original Budgeted Appropriation TO (FROM) Fund Equity \$2,192,791

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL) **\$2,819,656**

Water and Sewer Service Availability Fund #412:

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

10/1/20 Budgeted Beginning Fund Equity	\$6,329,087		CFAR combines 410, 412	\$6,628,335
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity	(\$1,470,000)		\$299,248	
9/30/21 Budgeted Ending Fund Equity	<u>\$4,859,087</u>			

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

Align Service Availability revenue budget with YTD actuals (residential) \$0

Revisions to Original Budgeted Fund Equity \$0

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL) **\$4,859,087**

Attachment 1 - Budget Amendment Detail

Resolution 2021-016

Enterprise Funds

		Difference in Beg. Fund Bal. - Projected to Actual	Actual Ending Fund Equity 9/30/20 CFAR
<p>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.</p>			
Development Services Fund #420			
As approved by City Commission on 9/28/20 Public Hearing Item 401:			
10/1/20 Budgeted Beginning Fund Equity	\$4,662,837		\$6,371,018
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity	(\$482,746)	\$1,708,181	
9/30/21 Budgeted Ending Fund Equity	<u>\$4,180,091</u>		
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		
Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV	(\$60,512)	mid-yr.	
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	<u>\$1,647,669</u>		
REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)	<u>\$5,827,760</u>		

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.

Division #	FY 21 Original Annual Budget	Commission Approved Amendments to Appropriation	PO/Budget Rollovers	Revenue Neutral Changes	Other Requests to Amend Appropriation	Inter Departmental Transfers	Intra Departmental Transfers	FY 21 Amended Annual Budget	
General Fund Revenues & Transfers:		\$16,883,194							\$16,883,194
Recognize revenue budget - movie nights donations				\$ 10,411				\$ 10,411	
Recognize revenue budget - facility upgrade from FKK				\$ 3,000				\$ 3,000	
Recognize revenue budget - CARES Act - PW vehicle purchase				\$144,235				\$ 144,235	
Recognize revenue budget - CARES Act - Scale Computing Hardware & Service				\$145,059				\$ 145,059	
Recognize revenue budget - Misc. Rev.			\$1,437	\$9,200				\$ 10,637	
Recognize revenue budget - Insurance settlement				\$10,707				\$ 10,707	
Recognize revenue budget - CARES, CRA Refund						\$344,230		\$ 344,230	
Recognize revenue budget - multiple - half cent sales tax, comm. service tax, interest earnings etc.						\$872,700		\$ 872,700	
Recognize revenue budget - multiple - rev. sharing, local business tax, etc.						\$545,800		\$ 545,800	
Recognize revenue budget - electricity tax and water utility tax						\$551,770		\$ 551,770	
Recognize revenue budget - communication service tax		corrected description				\$174,000	category swap \$0 impact	\$ 174,000	
Recognize revenue budget - electricity franchise fees						\$277,000		\$ 277,000	
Recognize revenue budget - community events				\$ 52,895				\$ 52,895	
								\$ -	
General Fund Revenues & Transfers		\$ 16,883,194	\$ -	\$ 1,437	\$ 375,507	\$ -	\$ 2,765,500	\$ -	\$ 20,025,638
General Fund Expenditures:									
City Commission	1100	\$ 117,112						\$ 117,112	
City Manager	1200	\$ 318,751						\$ 318,751	
City Clerk	1210	\$ 181,222				\$ (24,000)		\$ 157,222	
Finance - General	1300	\$ 617,291						\$ 617,291	
Finance - Utility Billing	1360	\$ 603,958						\$ 603,958	
Comm. Development - Administration	1500	\$ 138,475						\$ 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		\$ 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	
Police - Code Enforcement	2150	\$ 9,180						\$ 9,180	
Fire - Operations	2200	\$ 278,694						\$ 278,694	
Public Works - Fleet	1940	\$ 188,363						\$ 188,363	
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						\$ 2,906	
P&R - Athletics Partnerships	7220	\$ 5,800		\$ 3,000			\$ 6,386	\$ 15,186	
P&R - Parks & Grounds	7230	\$ 1,386,548				\$ 475,000	\$ (29,903)	\$ 1,831,645	
P&R - Programs	7240	\$ 115,301						\$ 115,301	
P&R - Seniors	7250	\$ 322,178		\$ 1,437		\$ (30,000)	\$ 23,517	\$ 317,132	
General Fund Expenditures		16,883,194	0	1,437	\$ 375,507	\$ -	\$ 2,765,500	\$ -	20,025,638
Budgeted Approp. TO (FROM) Fund Balance		\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0

REVISED

Attachment 1 - Budget Amendment Detail

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):

Difference in Beginning Fund Balance TO (FROM) projected to actual as shown in 9/30/20 CFAR	\$110,774		
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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	\$145,059	mid-yr
Consent 301; 1/21/21 - CARES Act - Scale Computing Hardware & Service (1600)	(\$145,059)	mid-yr
	\$0	

swapped
descriptions

Community Events:

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
	\$0	

Inter-departmental transfers:

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
	\$0	

Attachment 1 - Budget Amendment Detail

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 Actual Beg. Fund
 Projected to Balance 9/30/20
 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 beautification 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

Attachment 1 - Budget Amendment Detail

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 401

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 on 9/28/20):

Difference in Beginning Fund Balance TO (FROM) projected to actual 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		

Attachment 1 - Budget Amendment Detail

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

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	
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	\$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	\$1,923,742	(\$25,109)	\$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		

Attachment 1 - Budget Amendment Detail

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

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):

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	\$350,000	mid-yr	
Align impact fee revenue with YTD actuals	\$94,000	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	\$897,054		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$1,720,507		

Attachment 1 - Budget Amendment Detail

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

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****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		
Defer Pond rejuvenation project to FY 2022 budget	\$25,000	mid-yr	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$26,368		

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)		
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		

REVISED 9/30/21 Budgeted Ending Fund Balance**\$892,138**

Attachment 1 - Budget Amendment Detail

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

Perk Up Parks Capital Project Fund #303

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

10/1/20 Budgeted Beginning Fund Balance	\$3,506,352	\$610,863	\$4,117,215
FY 2021 Budgeted Appropriation TO (FROM) Fund Balance	(\$775,570)		
9/30/21 Budgeted Ending Fund Balance	<u>\$2,730,782</u>		

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	final	
Increase transfer budget from General Fund for Public Facilities for Perk up Park program	\$500,000	final	
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	<u>\$1,310,863</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$4,041,645</u>		

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	<u>\$337,752</u>		

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	<u>\$861,111</u>		
REVISED 9/30/21 Budgeted Ending Fund Balance	<u>\$1,198,863</u>		

Attachment 1 - Budget Amendment Detail

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	Actual	Actual Ending Fund
Restricted, NPL	Actual		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	\$17,042,697	\$6,478,443	\$30,122,782
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity	corrected description	(\$1,550,057)			
9/30/21 Budgeted Ending Fund Equity		\$5,051,585			
				W&S Svc Avail Fund	\$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			
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		\$896,554	\$6,860,763	\$1,842,791	\$9,600,108
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity	corrected description	(\$269,689)			
9/30/21 Budgeted Ending Fund Equity		\$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		\$1,842,791			
Increase transfer budget from General Fund for Stormwater for Engineering Study (3810)		\$100,000	final		
Increase transfer budget from General Fund for Stormwater for Equip -for cleaning & upgrade pending study (3800)		\$250,000	final		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Equity		\$2,192,791			
REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)		\$2,819,656			

Water and Sewer Service Availability Fund #412:

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

10/1/20 Budgeted Beginning Fund Equity		\$6,329,087			CFAR combines 410, 412
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity		(\$1,470,000)		\$299,248	\$6,628,335
9/30/21 Budgeted Ending Fund Equity		\$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			
Align Service Availability revenue budget with YTD actuals (residential)		\$0			
Revisions to Original Budgeted Fund Equity		\$0			
REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)		\$4,859,087			

Attachment 1 - Budget Amendment Detail

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	Actual Ending Fund
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:

10/1/20 Budgeted Beginning Fund Equity	\$4,662,837	\$1,708,181	\$6,371,018
FY 2020 Budgeted Appropriation TO (FROM) Fund Equity	(\$482,746)		
9/30/21 Budgeted Ending Fund Equity	<u>\$4,180,091</u>		

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

Consent 302; 12/04/20 Vehicle purchase - Chevrolet Bolt EV	(\$60,512)	mid-yr.
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

REVISED 9/30/21 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL) **\$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 501; Fiscal Year 2020-2021 Original Budget as approved by City Commission on 9/28/2020 Public Hearing 401.

<i>Division #</i>	<i>FY 21 Original Annual Budget</i>	<i>Commission Approved Amendments to Appropriation</i>	<i>PO/Budget Rollovers</i>	<i>Revenue Neutral Changes</i>	<i>Other Requests to Amend Appropriation</i>	<i>Inter Departmental Transfers</i>	<i>Intra Departmental Transfers</i>	<i>FY 21 Amended Annual Budget</i>
General Fund Revenues & Transfers:	\$16,883,194							\$16,883,194
Recognize revenue budget - movie nights donations				\$ 10,411				\$ 10,411
Recognize revenue budget - facility upgrade from FKK				\$ 3,000				\$ 3,000
Recognize revenue budget - CARES Act - PW vehicle purchase				\$144,235				\$ 144,235
Recognize revenue budget - CARES Act - Scale Computing Hardware & Service				\$145,059				\$ 145,059
Recognize revenue budget - Misc. Rev.			\$1,437	\$9,200				\$ 10,637
Recognize revenue budget - Insurance settlement				\$10,707				\$ 10,707
Recognize revenue budget - CARES, CRA Refund						\$344,230		\$ 344,230
Recognize revenue budget - multiple - half cent sales tax, comm. service tax, interest earnings etc.						\$872,700		\$ 872,700
Recognize revenue budget - multiple - rev. sharing, local business tax, etc.						\$545,800		\$ 545,800
Recognize revenue budget - electricity tax and water utility tax						\$551,770		\$ 551,770
Recognize revenue budget - communication service tax	corrected description					\$174,000	category swap \$0 impact	\$ 174,000
Recognize revenue budget - electricity franchise fees						\$277,000		\$ 277,000
Recognize revenue budget - community events				\$ 52,895				\$ 52,895
								\$ -
General Fund Revenues & Transfers	\$ 16,883,194	\$ -	\$ 1,437	\$ 375,507	\$ -	\$ 2,765,500	\$ -	\$ 20,025,638
General Fund Expenditures:								
City Commission	1100	\$ 117,112						\$ 117,112
City Manager	1200	\$ 318,751						\$ 318,751
City Clerk	1210	\$ 181,222				\$ (24,000)		\$ 157,222
Finance - General	1300	\$ 617,291						\$ 617,291
Finance - Utility Billing	1360	\$ 603,958						\$ 603,958
Comm. Development - Administration	1500	\$ 138,475						\$ 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		\$ 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
Police - Code Enforcement	2150	\$ 9,180						\$ 9,180
Fire - Operations	2200	\$ 278,694						\$ 278,694
Public Works - Fleet	1940	\$ 188,363						\$ 188,363
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						\$ 2,906
P&R - Athletics Partnerships	7220	\$ 5,800		\$ 3,000			\$ 6,386	\$ 15,186
P&R - Parks & Grounds	7230	\$ 1,386,548				\$ 475,000	\$ (29,903)	\$ 1,831,645
P&R - Programs	7240	\$ 115,301						\$ 115,301
P&R - Seniors	7250	\$ 322,178	\$ 1,437			\$ (30,000)	\$ 23,517	\$ 317,132
General Fund Expenditures	16,883,194	0	1,437	\$ 375,507	\$ -	\$ 2,765,500	\$ -	20,025,638
Budgeted Approp. TO (FROM) Fund Balance	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0