



CONSENT AGENDA ITEM 303

CITY COMMISSION AGENDA | JUNE 14, 2021 REGULAR MEETING

TITLE

FY 2020-2021 Mid-Year Budget Amendment

SUMMARY

The City Manager is requesting that the City Commission consider approval of Resolution 2021-03 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.

Shown in Attachment 1 and 2 of the Resolution are the 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 in March of 2022. State statute requires that the final budget amendment be formalized by November 29, 2021.

RECOMMENDATION

Staff recommends the City Commission approve Resolution 2021-03 amending the FY 2020-2021 budget.

RESOLUTION 2021-03

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. That the Fiscal Year 2020-2021 City Budgets are amended as provided in Attachments 1 and 2 attached hereto.

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of Prior Inconsistent Resolutions.** All prior resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of the conflict.

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

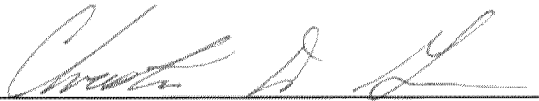
Section 5. **Effective Date.** This Resolution shall become effective immediately upon adoption by the City Commission of the City of Winter Springs, Florida.

RESOLVED by the City Commission of the City of Winter Springs, Florida, in a regular meeting assembled on the 14th day of June, 2021.



KEVIN McCANN, Mayor

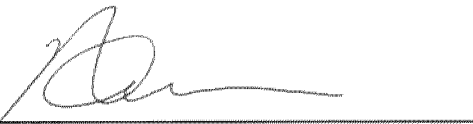
ATTEST:



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 2021-003

General Fund

Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 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	Actual Beg Fund
Fund Bal	Balance 9/30/20
Projected to	CAFR
Actual	

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	<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 FROM projected to actual as shown in 9/30/20 CAFR	<u>\$110,774</u>
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Fiscal Year 2021 Purchase Order/Budget Rollovers:

Recognize revenue budget - Misc. Rev.	\$1,437
PO rollover - PO#20-1280 - Doors for Senior Center bathrooms	(\$1,437)
	<u>\$0</u>

Revenue Neutral:

Grants/Donations:

Recognize revenue budget - Misc Rev.	\$9,200
Recognize expenditure budget - Police Chief - vehicle striping	(\$9,200)
Recognize revenue budget - Insurance settlement	\$10,707
Recognize expenditure - General Government - Replacement vehicle purchase	(\$10,707)
Recognize revenue budget - CARES Act - PW vehicle purchase	\$144,235
Consent 301; 1/21/21 - CARES Act - PW vehicle purchase (4110)	(\$144,235)
Consent 301; 1/21/21 - CARES Act - Scale Computing Hardware & Service (1600)	\$145,059
Recognize revenue budget - CARES Act - Scale Computing Hardware & Service	(\$145,059)
	<u>\$0</u>

Community Events:

Recognize revenue budget - drive-in movie nights	\$10,411
Recognize expenditure budget - drive-in movie nights (7400)	(\$10,411)
Recognize revenue budget - facility upgrade from Florida Kraze Krush soccer team	\$3,000
Recognize expenditure budget - facility upgrade(7220)	(\$3,000)
	<u>\$0</u>

Revisions to Original Budgeted Appropriation to (FROM) Fund Balance	<u>\$0</u>
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REVISED 9/30/21 Budgeted Ending Fund Balance	<u><u>\$8,935,394</u></u>
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Attachment 1 - Budget Amendment Detail

Resolution 2021-003

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report 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 CAFR
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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 FROM projected to actual as shown in 9/30/20 CAFR	(\$4,141)		
Increase SPI and simulation training training expenditure budget	(\$7,000)		
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 FROM projected to actual as shown in 9/30/20 CAFR	\$3,943		
Defer legal fees for local forfeiture	\$3,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$6,943		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$8,998		

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	(\$38,743)		
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 FROM projected to actual as shown in 9/30/20 CAFR	\$1,111		
Align fines revenue budget with YTD actuals fine revenues	\$9,070		
Increase small tool expenditure budget	(\$9,070)		
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 2021-003
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report 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
CAFR

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 FROM projected to actual as shown in 9/30/20 CAFR	\$162,040		
Defer Winding Hollow Turn Lane project to FY2022	\$400,000		
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 FROM projected to actual as shown in 9/30/20 CAFR	\$579,291		
Defer bridge infrastructure budget (3rd Gen)	\$475,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$1,054,291		
REVISED 9/30/21 Budgeted Ending Fund Balance	\$6,587,447		

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 FROM projected to actual as shown in 9/30/20 CAFR	\$122,054		
Defer MBB/SR424 traffic signal construction	\$425,000		
Defer Integra/SR424 traffic signal construction	\$350,000		
Align impact fee revenue with YTD actuals	\$94,000		
City wide traffic study to determine current and future construction impact	(\$94,000)		
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 2021-003
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report 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
CAFR

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	(\$29,403)		
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 FROM projected to actual as shown in 9/30/20 CAFR	\$63,870		
Recognize Misc Private Contribution / Donations	\$3,000		
Increase Christmas decorations expenditure budget	(\$3,000)		
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 FROM projected to actual as shown in 9/30/20 CAFR	\$1,368		
Defer Pond rejuvenation project to FY 2022 budget	\$25,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$26,368		

REVISED 9/30/21 Budgeted Ending Fund Balance **\$63,582**

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	\$345,911	\$860,663
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 FROM projected to actual as shown in 9/30/20 CAFR	\$345,911		
Eliminate New Backup system project	\$150,000		
Revisions to Original Budgeted Appropriation TO (FROM) Fund Balance	\$495,911		

REVISED 9/30/21 Budgeted Ending Fund Balance **\$833,663**

Attachment 2 - General Fund Budget Amendment Summary

Resolution 2021-003

HELPFUL TOOLS: Comprehensive Annual Financial Report 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>FY 21</i>		<i>Revenue</i>	<i>Intra</i>	<i>FY 21</i>
	<i>Original</i>	<i>PO/Budget</i>	<i>Neutral</i>	<i>Departmental</i>	<i>Amended</i>	
<i>Division #</i>	<i>Budget</i>	<i>Rollovers</i>	<i>Changes</i>	<i>Transfers</i>	<i>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	
General Fund Revenues & Transfers		\$ 16,883,194	\$ 1,437	\$ 322,612	\$ -	\$ 17,207,243
General Fund Expenditures:						
City Commission	1100	\$ 117,112			\$ 117,112	
City Manager	1200	\$ 318,751			\$ 318,751	
City Clerk	1210	\$ 181,222			\$ 181,222	
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			\$ 88,957	
Comm Development - Urban Beautification	1520	\$ 700,783			\$ 700,783	
Comm Development - Street lighting	1530	\$ 521,627			\$ 521,627	
IS & General Services - Human Resources	1315	\$ 308,638		\$ (3,000)	\$ 305,638	
IS & General Services - General	1600	\$ 774,020	\$ 145,059		\$ 919,079	
IS & General Services - City Hall	1910	\$ 26,526			\$ 26,526	
IS & General Services - Risk Management	1925	\$ 605,300			\$ 605,300	
IS & General Services - Facilities Maintenance	1935	\$ 277,413		\$ 3,000	\$ 280,413	
IS & General Services - Marketing & Events	7415	\$ 169,502	\$ 10,411		\$ 179,913	
Recognize revenue budget - facility upgrade from Florida Kraze Krush soccer team	1400	\$ 265,420			\$ 265,420	
General Government - General	1900	\$ 1,138,941	\$ 10,707		\$ 1,149,648	
Police - Chief	2100	\$ 6,049,437	\$ 9,200		\$ 6,058,637	
Police - Criminal Investigations	2110	\$ 31,015			\$ 31,015	
Police - Community Services	2120	\$ 13,665			\$ 13,665	
Police - Operations	2130	\$ 111,630			\$ 111,630	
Police - Support Services	2140	\$ 603,869			\$ 603,869	
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		\$ 733,791	
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		\$ (28,466)	\$ 1,358,082	
P&R - Programs	7240	\$ 115,301			\$ 115,301	
P&R - Seniors	7250	\$ 322,178	\$ 1,437	\$ 22,080	\$ 345,695	
General Fund Expenditures		16,883,194	1,437	\$ 322,612	\$ -	17,207,243
Budgeted Approp TO (FROM) Fund Balance		\$ -	\$ -	\$ 0	\$ -	\$ 0