

**RESOLUTION 2019-22**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2018-2019 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 2018-2019 City Budgets are amended as provided in Attachments B and C 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of Prior Inconsistent Resolutions.** All prior resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of the conflict.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 18<sup>th</sup> day of November, 2019.

---

**CHARLES LACEY, Mayor**

**ATTEST:**

---

**ANDREA LORENZO-LUACES**, City Clerk

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

---

**ANTHONY A. GARGANESE**, City Attorney

**Attachment B - Budget Amendment Detail**

Resolution 2019-22

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, 2018 as approved by City Commission on 5/13/2019  
 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
--	--

**General Fund #001:**

**As approved by City Commission on 9/24/18 Public Hearing Item 501:**

10/1/18 Budgeted Beginning Fund Balance	\$8,509,235	\$5,192	\$8,514,427
FY 2019 Budgeted Appropriation to (FROM ) Fund Balance	\$1,499		
9/30/19 Budgeted Ending Fund Equity	<u>\$8,510,734</u>		

**Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):**

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	<u>\$5,192</u>
--	----------------

**Revenue Neutral:**

Grants/Donations:

HIDTA grant revenues - 100% Reimb vehicle lease	\$7,080	mid-yr
HIDTA grant expenditures - vehicle lease (2110)	(\$7,080)	mid-yr
Byrne grant revenues - gun locks	\$17,535	mid-yr
Byrne grant expenditure - gun locks (2130)	(\$17,535)	mid-yr
Babe Ruth Donation - Consent 300; 2.11.19 windscreens	\$5,771	mid-yr
Consent 300; 2.11.19 windscreen expenditure budget (7230)	(\$5,771)	mid-yr
Donations - Canine (Tusawilla HOA, Edward Lund)	\$4,000	final
Expenditure budget - Canine (2100)	(\$4,000)	final
	<u>\$0</u>	

Community Events:

Community Event Revenue - Spring Festival - escrow draw	\$1,238	mid-yr
Community Event Revenue - Spring Festival	\$7,150	mid-yr
Community Event Expenditure - Spring Festival (7400)	(\$8,388)	mid-yr
Community Event Revenue - Winter Wonderland - escrow draw	\$2,983	mid-yr
Community Event Revenue - Winter Wonderland	\$6,267	mid-yr
Community Event Expenditure - Winter Wonderland (7400)	(\$9,250)	mid-yr
Community Event Revenue - Hometown Harvest	\$9,450	mid-yr
Community Event Expenditure - Hometown Harvest (7400)	(\$9,450)	mid-yr
Community Event Revenue - July 4th	\$30,930	mid-yr
Community Event Expenditure - July 4th (7400)	(\$30,930)	mid-yr
	<u>\$0</u>	

Insurance/Recycling/Trade-In:

Insurance proceeds - traffic accident	\$1,763	mid-yr
Expenditure budget for property damage (1520)	(\$1,763)	mid-yr
Insurance proceeds - traffic accident	\$3,894	mid-yr
Expenditure budget for property damage (2100)	(\$3,894)	mid-yr
	<u>\$0</u>	

**Other:**

Increase General Fund revenue budget (various - grants, investment income, etc)	\$138,000	mid-yr
Parks - Torcaso improvements, basketball court replacement/expansion (7230)	(\$138,000)	mid-yr
Increase transfers in from fund 201 - residual equity transfer	\$9,108	mid-yr
Remove transfer out to fund 201 - debt service instrument fully retired (1900)	\$10,000	mid-yr
Reimburse contingency account (1900)	(\$19,108)	mid-yr
Increase General Fund electricity tax - utilize for grapple truck purchase; Consent 300; 9.9.19	\$167,000	final
Establish capital budget for grapple truck purchase; Consent 300; 9.9.19	(\$167,000)	final
Increase General Fund revenue budget (multiple - elect franch, FEMA, rev sharing, invst, etc.)	\$565,000	final
Establish transfer budget to Perk Up Parks CP Fund #303 for future park initiatives (7230)	(\$565,000)	final
	<u>\$0</u>	

**Inter-departmental transfers:**

Inter-departmental transfer FROM Dep't 13 Finance - vacancy (1300)	\$25,000	mid-yr
Inter-departmental transfer TO Dep't 12 City Manager - vacation payout (1200)	(\$25,000)	mid-yr
Inter-departmental transfer FROM Dep't 13 Finance - vacancy (1300)	\$33,840	mid-yr
Inter-departmental transfer TO Dep't 12 Commission - redistricting, Promo CM (1100)	(\$8,215)	mid-yr
Inter-departmental transfer TO Dep't 12 City Clerk - codification (1200)	(\$625)	mid-yr
Inter-departmental transfer TO Dep't 41 Public Works - CH renovation materials, small tools (1930)	(\$25,000)	mid-yr
Inter-departmental transfer FROM Dep't 21 Police - vacancies (2100)	\$200,000	mid-yr
Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency reduction (1900)	\$58,000	mid-yr
Inter-departmental transfer TO Dep't 15 Com Dev - case study, visioning, econ dev, staff assistance (1500)	(\$96,000)	mid-yr
Inter-departmental transfer TO Dep't 15 Com Dev - urban beautification (1520)	(\$50,000)	mid-yr
Inter-departmental transfer TO Dep't 72 - Torcaso improvements (7230)	(\$47,000)	mid-yr
Inter-departmental transfer TO Dep't 72 - dehumidifier (7250)	(\$65,000)	mid-yr
Inter-departmental transfer FROM Dep't 16 Info Svcs - payroll, maint agreements (1600)	\$37,000	final
Inter-departmental transfer TO Dep't 22 for pension funding (2200)	(\$27,000)	final
Inter-departmental transfer TO Dep't 12 for retirement (1200)	(\$10,000)	final
Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency (1900)	\$130,000	final
Inter-departmental transfer FROM Dep't 41 Public Works - payroll (4100, 4110)	\$85,000	final
Inter-departmental transfer TO Dep't 72 Parks - t.fer to Perk Up Parks Capital Projects (7230)	(\$215,000)	final
Inter-departmental transfer FROM Dep't 21 Police - payroll (2100, 2140)	\$250,000	final
Inter-departmental transfer TO Dep't 15 Com Dev - transfer to Arbor (1520)	(\$250,000)	final
	<u>\$0</u>	

Revisions to Original Budgeted Appropriation to (FROM ) Fund Balance	<u>\$0</u>
--	------------

<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<u><b>\$8,515,926</b></u>
---	---------------------------

## Attachment B - Budget Amendment Detail

Resolution 2019-22  
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
---	--

### Special Law Enforcement Fund - Local #102

**As approved by City Commission on 9/24/18 Public Hearing Item 501:**

10/1/18 Budgeted Beginning Fund Balance	<b>\$20,499</b>	\$1,131	<b>\$21,630</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$19,975)		
9/30/19 Budgeted Ending Fund Balance	<u><b>\$524</b></u>		

**Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):**

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$1,131		
Decrease small tools budget	\$6,500	mid-yr	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$7,631</u>		
<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<u><b>\$8,155</b></u>		

### Special Law Enforcement Trust Fund - Federal #103

**As approved by City Commission on 9/24/18 Public Hearing Item 501:**

10/1/18 Budgeted Beginning Fund Balance	<b>\$43,423</b>	\$16,066	<b>\$59,489</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$40,189)		
9/30/19 Budgeted Ending Fund Balance	<u><b>\$3,234</b></u>		

**Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):**

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$16,066		
Increase confiscated property revenues to reflect YTD actuals (DOJ)	\$24,540	mid-yr/final	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$40,606</u>		
<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<u><b>\$43,840</b></u>		

### Transportation Improvement Fund #120

**As approved by City Commission on 9/24/18 Public Hearing Item 501:**

10/1/18 Budgeted Beginning Fund Balance	<b>\$1,559,972</b>	\$299,804	<b>\$1,859,776</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$354,600)		
9/30/19 Budgeted Ending Fund Balance	<u><b>\$1,205,372</b></u>		

**Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):**

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$299,804		
Net capital budget reduction (defer vehicles, resurfacing)	\$164,200	mid-yr	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$464,004</u>		
<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<u><b>\$1,669,376</b></u>		

## Attachment B - Budget Amendment Detail

Resolution 2019-22  
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
---	--

### Road Improvements Fund #121

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	\$5,480,080	\$1,362,426	\$6,842,506
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$1,757,214)		
9/30/19 Budgeted Ending Fund Balance	<u>\$3,722,866</u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$1,362,426		
Reduce CRA reimbursement due to reduction in scope - Florida Ave (2nd Gen)	(\$53,313)	mid-yr	
PO Rollover 2018-759 Fausnight - Thermoplastic City logo	(\$58,918)	mid-yr	
Consent 302; 12.10.18 - Town Center Parking Lot (2nd Gen)	(\$480,025)	mid-yr	
Defer transfer to the 1999 Construction Fund - Magnolia Amphitheater (2nd Gen)	\$212,000	mid-yr	
Defer capital budget for bridge infrastructure (3rd Gen)	\$275,000	mid-yr	
Defer transfer to Fund 303 for field house (3rd Gen)	\$3,000,000	mid-yr	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$4,257,170</u>		

#### REVISED 9/30/19 Budgeted Ending Fund Balance

\$7,980,036

### Solid Waste/Recycling Fund #130

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	\$1,022,275	\$356,301	\$1,378,576
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$175,490)		
9/30/19 Budgeted Ending Fund Balance	<u>\$846,785</u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$356,301		
Recognize add'l investment earnings	\$44,000	final	
Increase expenditure budget (NRCS grant City match, admin costs, landfill)	(\$9,000)	final	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$391,301</u>		

#### REVISED 9/30/19 Budgeted Ending Fund Balance

\$1,238,086

### Arbor Fund #140

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	\$271,981	\$307,406	\$579,387
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$266,813)		
9/30/19 Budgeted Ending Fund Balance	<u>\$5,168</u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$307,406		
Increase arbor revenue budget to reflect YTD actuals	\$137,500	mid-yr	
Transfer from General Fund for urban beautification projects	\$300,000	final	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$744,906</u>		

#### REVISED 9/30/19 Budgeted Ending Fund Balance

\$750,074

## Attachment B - Budget Amendment Detail

Resolution 2019-22  
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

	Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
--	---	--

### Transportation Impact Fee Fund #150

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$853,724</b>	\$252,933	<b>\$1,106,657</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	<u>(\$846,750)</u>		
9/30/19 Budgeted Ending Fund Balance	<u><b>\$6,974</b></u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$252,933		
Increase impact fee revenue budget to reflect YTD actuals (residential and commercial)	\$197,250	mid-yr	
Increase investment revenue budget to reflect YTD actuals	\$8,000	mid-yr	
Defer FY 2019 project budgets, excluding design/engineering costs	\$750,000	mid-yr	

Revisions to Original Budgeted Appropriation to (from) Fund Balance

\$1,208,183

#### REVISED 9/30/19 Budgeted Ending Fund Balance

**\$1,215,157**

### Police Impact Fee Fund #151

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$539,682</b>	\$9,042	<b>\$548,724</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	<u>\$5,000</u>		
9/30/19 Budgeted Ending Fund Balance	<u><b>\$544,682</b></u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$9,042		
Increase impact fee revenue budget to reflect YTD actuals (residential and commercial)	\$46,500	mid-yr	

Revisions to Original Budgeted Appropriation to (from) Fund Balance

\$55,542

#### REVISED 9/30/19 Budgeted Ending Fund Balance

**\$600,224**

### Fire Impact Fee Fund #152

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$2,421,090</b>	\$22,208	<b>\$2,443,298</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	<u>\$25,000</u>		
9/30/19 Budgeted Ending Fund Balance	<u><b>\$2,446,090</b></u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$22,208		
Increase impact fee revenue budget to reflect YTD actuals (residential)	\$22,800	mid-yr	

Revisions to Original Budgeted Appropriation to (from) Fund Balance

\$45,008

#### REVISED 9/30/19 Budgeted Ending Fund Balance

**\$2,491,098**

## Attachment B - Budget Amendment Detail

Resolution 2019-22  
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019  
Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

	Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
--	---	--

### Park Impact Fee Fund #153

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$1,103,112</b>	\$298,287	<b>\$1,401,399</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$538,000)		
9/30/19 Budgeted Ending Fund Balance	<b>\$565,112</b>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$298,287		
PO Rollover from Consent 301; 4.9.18 Trotwood Pavilion	(\$243,540)	mid-yr	
Trotwood Pavilion - supplemental appropriation for park enhancements	(\$150,000)	mid-yr	
Consent 300; 6.10.19; Fitness Zone expenditure budget - Trotwood	(\$60,000)	mid-yr	
Defer Torcaso projects (pavilion, dock, walkway)	\$550,000	mid-yr	
Increase impact fee revenue budget to reflect YTD actuals (residential)	\$592,000	mid-yr/final	
Increase investment revenue	\$42,000	final	
Reclass FY19 new playground expenditures from fund #303; impact fee eligible and FY19 revenues support it	(\$780,000)	final	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$248,747		
<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<b>\$813,859</b>		

### Oak Forest Maintenance Fund #161

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$72,537</b>	\$19,430	<b>\$91,967</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	\$1,962		
9/30/19 Budgeted Ending Fund Balance	<b>\$74,499</b>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$19,430		
Residual Equity Transfer from Oak Forest DS Fund	\$3,885	mid-yr	
Increase landscape budget due to partial year with temporary vendor	(\$8,000)	final	
Increase investment revenue budget to reflect YTD actuals	\$2,000	final	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$17,315		
<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<b>\$91,814</b>		

### Tusawilla III Assessment Area Fund #162

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$6,214</b>	\$4,044	<b>\$10,258</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$1,907)		
9/30/19 Budgeted Ending Fund Balance	<b>\$4,307</b>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$4,044		
Add'l landscape needs (maint division)	(\$1,955)	mid-yr	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$2,089		
<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<b>\$6,396</b>		

## Attachment B - Budget Amendment Detail

Resolution 2019-22  
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019  
Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

	Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
--	---	--

### 2003 Debt Service Fund #201

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$837,007</b>	\$4,061	<b>\$841,068</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$828,160)		
9/30/19 Budgeted Ending Fund Balance	<b>\$8,847</b>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$4,061		
Increase investment revenue	\$4,700	mid-yr	
Decrease arbitrage expense for potential need related to the 2011/2014 Imp Ref Rev Note	\$1,500	mid-yr	
Decrease transfer in from General Fund	(\$10,000)	mid-yr	
Increase transfer to the General Fund - estimated residual equity transfer	(\$9,108)	mid-yr	

Revisions to Original Budgeted Appropriation to (from) Fund Balance

(\$8,847)

#### REVISED 9/30/19 Budgeted Ending Fund Balance

**\$0**

### 1999/2011 Debt Service Fund #202

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$235,099</b>	\$996	<b>\$236,095</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	\$610,055		
9/30/19 Budgeted Ending Fund Balance	<b>\$845,154</b>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$996		
Decrease interest expense to reflect updated amortization schedule	\$428,564	mid-yr	
Increase arbitrage expense for potential need related to the 1999 Series bonds	(\$1,500)	mid-yr	

Revisions to Original Budgeted Appropriation to (from) Fund Balance

\$428,060

#### REVISED 9/30/19 Budgeted Ending Fund Balance

**\$1,273,214**

### Oak Forest Debt Service Fund #260

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	<b>\$5,897</b>	\$2,602	<b>\$8,499</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$5,897)		
9/30/19 Budgeted Ending Fund Balance	<b>\$0</b>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$2,602		
Increase transfer budget - debt has been fully retired, residual equity to be transferred to Oak Forest Maintenance Fund	(\$2,672)	mid-yr	
Increase investment revenue budget	\$70	mid-yr	

Revisions to Original Budgeted Appropriation to (from) Fund Balance

\$0

#### REVISED 9/30/19 Budgeted Ending Fund Balance

**\$0**

## Attachment B - Budget Amendment Detail

Resolution 2019-22  
Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019  
Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
---	--

### TLBD I Capital/Debt Service Fund #261

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	\$72,891	\$38,367	\$111,258
FY 2019 Budgeted Appropriation to (from) Fund Balance	\$50		
9/30/19 Budgeted Ending Fund Balance	<u>\$72,941</u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$38,367		
Consent 301; 8.12.19; Fountain landscape upgrades	(\$36,000)	final	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$2,367</u>		

#### REVISED 9/30/19 Budgeted Ending Fund Balance

\$75,308

### 1999 Construction Capital Project Fund #301

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	\$826,259	\$15,218	\$841,477
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$795,800)		
9/30/19 Budgeted Ending Fund Balance	<u>\$30,459</u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$15,218		
Defer transfer budget from Road Imp Fund - Magnolia Park	(\$212,000)	mid-yr	
Defer capital expenditure budget - Magnolia Park	\$940,000	mid-yr	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$743,218</u>		

#### REVISED 9/30/19 Budgeted Ending Fund Balance

\$773,677

### Perk Up Parks Capital Project Fund #303

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/18 Budgeted Beginning Fund Balance	\$568,934	\$1,565,000	\$2,133,934
FY 2019 Budgeted Appropriation to (from) Fund Balance	(\$492,200)		
9/30/19 Budgeted Ending Fund Balance	<u>\$76,734</u>		

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$1,565,000		
Defer transfer in from Infrastructure Surtax (3rd Gen) for fieldhouse	(\$3,000,000)	mid-yr	
Reduce capital budget related to the proposed field house project	\$3,500,000	mid-yr	
Increase themed playground budgets (sidewalks, lighting, landscaping, etc.)	(\$500,000)	mid-yr	
Increase transfer budget from General Fund for future park initiative/projects	\$1,000,000	final	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$2,565,000</u>		

#### REVISED 9/30/19 Budgeted Ending Fund Balance

\$2,641,734

**Attachment B - Budget Amendment Detail**

Resolution 2019-22

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/18 CAFR
---	--

**Excellence in Customer Service Initiative CP Fund #305**

at 9.30.18	<b>\$1,424,708</b>
Receivable	<b>(\$965,000)</b>

**As approved by City Commission on 9/24/18 Public Hearing Item 501:**

10/1/18 Budgeted Beginning Fund Balance	<b>\$204,248</b>	\$255,460	<b>\$459,708</b>
FY 2019 Budgeted Appropriation to (from) Fund Balance	<b>(\$33,200)</b>		'Spendable' FB
9/30/19 Budgeted Ending Fund Balance	<b>\$171,048</b>		

**Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):**

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/18 CAFR	\$255,460	
PO Rollover - 2018-1928 Morton Construction (Quick Pay Kiosk)	(\$67,598)	mid-yr
Increase capital budget (City Hall e-sign, landscape, doors, Civic Rec software, signage, etc.)	(\$55,250)	mid-yr
Transfer from General Fund for end-of-life asset replacement and facility renovations	\$200,000	final

Revisions to Original Budgeted Appropriation to (from) Fund Balance	<b>\$332,612</b>
---	------------------

<b>REVISED 9/30/19 Budgeted Ending Fund Balance</b>	<b>\$503,660</b>
---	------------------

## Attachment B - Budget Amendment Detail

Resolution 2019-22

Enterprise Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

Net Capital, Restricted, NPL	Difference in Beg Fund Bal - Projected to Actual	Actual Ending Fund Equity 9/30/18 CAFR
---------------------------------	--	--

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

Actual Beg Fund Balance 9/30/18 CAFR
--

### Stormwater Utility Fund #411

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

10/1/18 Budgeted Beginning Fund Equity	\$504,161	\$6,899,467	\$261,890	\$7,665,518
FY 2019 Budgeted Appropriation to (from) Fund Equity	(\$74,282)			
9/30/19 Budgeted Ending Fund Equity	<u>\$429,879</u>			

#### REVISED 9/30/19 Budgeted Ending Fund Equity

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Equity for budgeting purposes projected to actual	\$261,890			
Establish NRCS Emergency Watershed grant revenue for initial consulting (100% reimbursement)	\$143,057	mid-yr		
PO Rollover - 2018-1987 CDM Technical Assistance Establish NRCS Emergency Watershed grant expenditure budget for initial consulting costs	(\$133,353)	mid-yr		
Insurance proceeds - traffic accident	\$2,725	mid-yr		
Expenditure budget for property damage	(\$2,725)	mid-yr		
Revisions to Original Budgeted Appropriation to (from) Fund Equity	<u>\$404,947</u>			

#### REVISED 9/30/19 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

\$834,826

### Water and Sewer Service Availability Fund #412:

#### As approved by City Commission on 9/24/18 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Equity	\$4,864,479	\$0	\$139,590	\$5,004,069
FY 2019 Budgeted Appropriation to (from) Fund Equity	\$40,000			
9/30/19 Budgeted Ending Fund Equity	<u>\$4,904,479</u>			

#### Amendments to be approved tonight to Original FY 2018-2019 Budget (as approved on 9/24/18):

Difference in Beginning Fund Equity for budgeting purposes projected to actual	\$139,590			
Service Availability revenue budget	\$397,000	mid-yr		
Revisions to Original Budgeted Fund Equity	<u>\$536,590</u>			

#### REVISED 9/30/19 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)

\$5,441,069

# Attachment C - General Fund Budget Amendment Summary

Resolution 2019-22

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2018 as approved by City Commission on 5/13/2019 Regular 500; Fiscal Year 2018-2019 Original Budget as approved by City Commission on 9/24/18 Public Hearing 501.

<u>Division #</u>	<u>FY 19 Original Annual Budget</u>	<u>Revenue Neutral Changes</u>	<u>Other Requests to Amend Appropriation</u>	<u>Inter/Intra Departmental Transfers</u>	<u>FY 19 Amended Annual Budget</u>
<b>General Fund Revenues &amp; Transfers:</b>	\$ 18,579,399				\$ 18,579,399
Transfer in budget from 201 - residual equity			\$ 9,108		\$ 9,108
Community Event revenue budget	\$ 53,797				\$ 53,797
Community Event - escrow draw	\$ 4,221				\$ 4,221
HIDTA grant revenue - vehicle lease	\$ 7,080				\$ 7,080
Byrne grant revenue - gun locks	\$ 17,535				\$ 17,535
Babe Ruth donation	\$ 5,771				\$ 5,771
Increase grant, investment revenue budget			\$ 138,000		\$ 138,000
Donations - K9	\$ 4,000				\$ 4,000
Increase elect tax per Consent 300; 9.9.19	\$ 167,000				\$ 167,000
Inurance proceeds	\$ 5,657				\$ 5,657
Increase elect. franchise, rev sharing , FEMA, etc.			\$ 565,000		\$ 565,000
<b>General Fund Revenues &amp; Transfers</b>	<b>\$ 18,579,399</b>	<b>\$ 265,061</b>	<b>\$ 712,108</b>	<b>\$ -</b>	<b>\$ 19,556,568</b>
<b>General Fund Expenditures:</b>					
City Commission	1100 \$ 116,260			\$ 11,654	\$ 127,914
City Manager	1200 \$ 291,092			\$ 45,000	\$ 336,092
City Clerk	1210 \$ 268,771			\$ (12,814)	\$ 255,957
General Government - Legal Services	1400 \$ 246,000				\$ 246,000
General Government - General	1900 \$ 2,136,206		\$ 9,108	\$ (188,000)	\$ 1,957,314
Finance & Admin Services - General	1300 \$ 635,763			\$ (65,463)	\$ 570,300
Finance & Admin Services - Human Resources	1310 \$ 172,187			\$ 6,623	\$ 178,810
Finance & Admin Services - Utility Billing	1360 \$ 589,718				\$ 589,718
Finance & Admin Services - Risk Management	1920 \$ 480,200				\$ 480,200
Information Systems - General	1600 \$ 746,049			\$ (37,000)	\$ 709,049
Information Systems - City Hall	1910 \$ 32,988				\$ 32,988
Comm Development - Administration	1500 \$ 153,426			\$ 59,750	\$ 213,176
Comm Development - Planning	1510 \$ 75,444			\$ (6,200)	\$ 69,244
Comm Development - Urban Beautification	1520 \$ 652,960	\$ 1,763		\$ 342,450	\$ 997,173
Comm Development - Streetlighting	1530 \$ 523,440				\$ 523,440
Police - Chief	2100 \$ 6,288,940	\$ 7,894		\$ (417,289)	\$ 5,879,545
Police - Criminal Investigations	2110 \$ 18,175	\$ 7,080			\$ 25,255
Police - Operations Support	2120 \$ 14,025			\$ (1,400)	\$ 12,625
Police - Operations	2130 \$ 97,023	\$ 17,535		\$ (3,719)	\$ 110,839
Police - Special Operations	2135 \$ 14,813			\$ (3,977)	\$ 10,836
Police - Support Services	2140 \$ 592,821			\$ (23,815)	\$ 569,006
Police - Code Enforcement	2150 \$ 10,030			\$ 200	\$ 10,230
Fire - Operations	2200 \$ 215,400			\$ 27,000	\$ 242,400
Public Works - Facilities	1930 \$ 184,168			\$ 19,800	\$ 203,968
Public Works - Fleet	1940 \$ 233,069				\$ 233,069
Public Works - Administration	4100 \$ 203,199			\$ (59,800)	\$ 143,399
Public Works - Roads & ROW	4110 \$ 509,041	\$ 167,000		\$ (20,000)	\$ 656,041
P&R - Administration	7200 \$ 185,169			\$ 21,870	\$ 207,039
P&R - Athletics	7210 \$ 2,083			\$ 51	\$ 2,134
P&R - Athletics Partnerships	7220 \$ 21,970				\$ 21,970
P&R - Parks & Grounds	7230 \$ 2,299,693	\$ 5,771	\$ 703,000	\$ 195,555	\$ 3,204,019
P&R - Programs	7240 \$ 278,225			\$ (22,956)	\$ 255,269
P&R - Seniors	7250 \$ 269,552			\$ 142,480	\$ 412,032
P&R - Community Events	7400 \$ 20,000	\$ 58,018		\$ (10,000)	\$ 68,018
<b>General Fund Expenditures</b>	<b>18,577,900</b>	<b>\$ 265,061</b>	<b>\$ 712,108</b>	<b>\$ -</b>	<b>\$ 19,555,069</b>
<b>Budgeted Approp to (from) Fund Balance</b>	<b>\$ 1,499</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,499</b>