

RESOLUTION NO. 2021-60

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF APOPKA, FLORIDA, AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, PROVIDING FOR A BUDGET AMENDMENT

WHEREAS, the City Council of the City of Apopka, Florida, has determined that the Budget for Fiscal Year 2021/2022 should be amended; and

WHEREAS, Florida Statutes, Section 166.241(4) requires the governing body amend the budgets in the same manner as the original budget is adopted; and

WHEREAS, the City Council adopted the final budgets for fiscal year 2021/2022 through resolution on September 15, 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF APOPKA, FLORIDA, AS FOLLOWS:

SECTION 1: That the Budget for the City of Apopka, Florida, and Fiscal Year 2021/2022 is hereby amended for an amount totaling \$1,824,603.76 as indicated in the staff report which is attached hereto and made part of this Resolution by reference.

SECTION 2: Effective Date. This Resolution shall take effect upon final passage and adoption.

ADOPTED THIS 17th DAY OF NOVEMBER 2021

CITY OF APOPKA, FLORIDA

BRYAN NELSON, MAYOR

ATTEST:

SUSAN BONE, CITY CLERK



City of Apopka

CITY COUNCIL STAFF REPORT

Type of Form: Public Hearing/Ordinances/Resolution

Meeting Date: November 17, 2021

Department: Finance

SUBJECT:

Resolution Number 2021-60: Amending the budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

REQUEST:

Council adoption of Resolution Number 2021-60

Budget Amendment #: 3

Fiscal Year (FY): 2022

Total Amendment: \$1,824,603.76 *Dollar amounts may be rounded up.

SUMMARY:

On September 15, 2021, by Resolution Number 2021-46 the City Council adopted the final budgets for fiscal year (FY) 2021-2022. The City has committed to expenditures and has experienced unanticipated revenues/expenditures through the current fiscal year that need to be reflected in the budget. Florida Statutes, Section 166.241(4) requires the governing body amend the budget in the same manner as the original budget is adopted. Below are the following proposed amendments:

1. Amendment: Community Development Block Grant (CDBG)
Funding Source: State of Florida Department of Economic Opportunity (FDEO)
Description: The City of Apopka was awarded a \$750,000 CDBG Housing Assistance grant. The City match requirement is \$50,000. Approval of the grant and agreement was provided during the October 6th, 2021 City Council meeting. The amendment provides funding to the appropriate account lines to be expensed and subsequently reimbursed by CDBG grant funds.

Account Number	Journal Entry Description	Debit	Credit
001-1120-513-4900	Other Current Charges	\$0	\$50,000
001-1120-513-9101	Transfer to Grant Fund	\$50,000	
150-381-0010	Transfer from General Fund		\$50,000
150-1120-513-3400	Contractual Services	\$50,000	
150-334-2310	CDBG Housing Assistant Grant	\$0	\$750,000
150-1120-513-3400	Other Contractual Services	\$750,000	\$0
	Total Amendment	\$800,000	\$800,000

2. Amendment: Duke Energy – Recreation Assigned Capital Projects
Funding Source: General Fund Reserves
Description: In fiscal year 2021 a budget amendment was authorized during the City Council meeting

held on July 21, 2021 to assign Duke Energy Public Service Tax Revenue funds to three capital projects within the Recreation Department. The projects were for the Amphitheater Bathroom/Concession, the Fran Carlton Storage Building, and the Birding Park Improvements (a total of \$950,000). This amendment assigns any remaining fiscal year 2021 balances to complete these three projects.

Account Number	Journal Entry Description	Debit	Credit
001-389-0009	Funding from Reserves	\$0	\$724,704.92
001-3514-572-6200	Buildings	\$724,704.92	\$0
	Total Amendment	\$724,704.92	\$724,704.92

3. Amendment: Ambulance Mounts

Funding Source: Reserves

Description: The Fire Department budget in fiscal year 2021 included funds for ambulance mounting systems to secure lifepaks. Due to delivery not being received until October, the expense must be included within fiscal year 2022 expenditures. This amendment assigns funds for the expenditure in the appropriate fiscal year.

Account Number	Journal Entry Description	Debit	Credit
001-389-0009	Funding from Reserves	\$0	\$23,886
001-2130-526-5200	Operating Supplies	\$23,886	\$0
	Total Amendment	\$23,886	\$23,886

4. Amendment: Recreation Contractual Agreements

Funding Source: General Fund Revenues

Description: The Recreation department currently has agreements with the VFW to facilitate the rentals of the Apopka Community Center, and with Nicole Tambini for Zumba services. Both contracts collect revenue and the city shares a percentage with each vendor. This amendment designates an expense account to pay each vendor according to their agreement; previously the payments were being provided via a revenue account and the following will revise this process.

Account Number	Journal Entry Description	Debit	Credit
001-362-0003	Rental of City Property: Community Ctr	\$0	\$27,500
001-347-2100	Recreation Program Activity Fees	\$0	\$2,500
001-3612-572-3400	Contractual Services	\$30,000	\$0
	Total Amendment	\$30,000	\$30,000

5. Amendment: Mainline Village Special Assessment

Funding Source: Non-ad valorem special assessment program for Mainline Village subdivision.

Description: The Mainline Village subdivision requires a fence for the stormwater pond.

Account Number	Journal Entry Description	Debit	Credit
171-389-0009	Funding from Reserves	\$0	\$14,795
171-6170-539-4600	Repairs & Maintenance Svcs.	\$14,795	\$0
	Total Amendment	\$14,795	\$14,795

6. Amendment: Contract on Unbilled or Misbilled Utility Services.

Funding Source: Reserves

Description: Water Company of America was awarded a piggyback contract as a consultant for utility revenue enhancements. Their scope of services includes the analysis of water, wastewater, and reclaimed water systems to correct any system under-billings and mis-billings. City Council approval for the piggyback contract was April 15, 2020 and work began in FY 2021. The first billing cycle was submitted at the end of FY 2021. This amendment is based on averages from FY 2021 (plus a 30%

contingency), and will provide a budget for the contract in FY 2022.

Account Number	Journal Entry Description	Debit	Credit
401-343-3101	Water Service Fees	\$0	\$57,553.91
401-343-3106	Reclaim Water Service Fees	\$0	\$44,246.07
401-343-5101	Sewer Service Fees	\$0	\$129,417.86
401-3161-533-3400	Contractual Services	\$231,217.84	\$0
	Total Amendment	\$231,217.84	\$231,217.84

FUNDING SOURCE:

FY 2021 – 2022 Budget

RECOMMENDED MOTION:

Adopt Resolution Number 2021-60

ATTACHMENTS:

- Resolution Number 2021-60 (PDF)