



**Cooper City Commission Meeting  
Agenda Item Request Form**

**Commission Meeting/Workshop Date:** July 16, 2019

**Requesting Department:** Finance

**Subject:** Budget Amendment – Interfund Loan Terms

**Section:**

*Presentation*

*Consent*

*Regular*

*Discussion*

**Background and Recommendation (attach backup material to Item Request Form):**

Ordinance No. 19-7-4 to amend the FY 2019 budget to more accurately reflect the following:

- Cost Allocation Plan completed in FY 2018
- Cancelled/Deferred Capital Projects and Department Capital Outlay
- Over budget of the BSO Police Contract Price
- Interfund Loan from Water & Sewer Fund to General CIP Fund

**Attached:**

Ordinance  
Appendix A

**Approvals:**

Finance Director SW City Manager IGD City Clerk \_\_\_\_\_

**ORDINANCE NO. 19-7-4**

**AN ORDINANCE OF THE CITY OF COOPER CITY, FLORIDA, AMENDING ORDINANCE NO. 18-9-2, ADOPTED ON SEPTEMBER 20, 2018; PROVIDING FOR AN AMENDED BUDGET FOR FISCAL YEAR 2018-2019 FOR THE CITY; PROVIDING FOR AN INTERFUND LOAN IN THE AMOUNT OF \$1,860,000 FROM THE WATER AND SEWER OPERATING FUND TO THE GENERAL CAPITAL PROJECTS FUND, CONSISTENT WITH THE INTERFUND CAPITAL FINANCING POLICY, ADOPTED ON DECEMBER 18, 2018; DIRECTING THE CITY ADMINISTRATION TO TAKE ANY AND ALL ACTION NECESSARY TO EFFECTUATE THE INTENT OF THIS ORDINANCE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, on September 20, 2018, the City Commission of the City of Cooper City adopted Ordinance No. 18-9-2, thereby adopting a budget for the Fiscal Year 2018-2019; and

**WHEREAS**, certain revisions to the Fiscal Year 2018-2019 budget are now necessary based upon the actual amounts received and disbursed through the date of this Ordinance and anticipated through the end of the Audit of the 2018-2019 Fiscal Year; and

**WHEREAS**, City Staff has reviewed the proposed amendments to the Fiscal Year 2018-2019 budget, and recommends the adoption of the same by the City Commission; and

**WHEREAS**, on December 18, 2018, the City Commission adopted an Interfund Capital Financing Policy (the "Policy"); and

**WHEREAS**, in accordance with the Policy, the City Commission seeks to lend

\$1,860,000 from the City's Water and Sewer Operating Fund to the Capital Projects Fund, subject to the terms and conditions set forth herein; and

**WHEREAS**, the City Commission has reviewed the proposed budget amendments and finds the adoption thereof to be in the best interests of the citizens and residents of the City of Cooper City, Florida; and

**WHEREAS**, the City Commission has reviewed the terms of the proposed interfund loan and finds it to be in the best interests of the citizens and residents of the City of Cooper City, Florida.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF COOPER CITY, FLORIDA, THAT:**

**Section 1.** The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct, and are hereby incorporated herein and made a part hereof.

**Section 2.** The City Commission of the City of Cooper City hereby amends Ordinance No. 18-9-2, adopted on September 20, 2018 to provide for changes in revenues and the corresponding expenditure and appropriation of such funds as provided in the Amended Budget for the Fiscal Year 2018-2019, a copy of which is attached hereto as **Exhibit "A"** and incorporated herein by reference.

**Section 3.** The provisions of this ordinance shall not be deemed to be a limitation on the powers granted to the City Commission by the City Charter, which relates to the fiscal management of the City's funds.

**Section 4.** The City Commission hereby authorizes and approves an interfund loan in the amount of \$1,860,000 from the City’s Water and Sewer Operating Fund to the Capital Projects Fund, subject to the following terms and conditions, as set forth in the Policy:

1) The Purpose of the Interfund Loan

To fund a portion of the construction of Flamingo West Park.

2) Borrowing Fund

General Capital Projects Fund

3) Lending Fund

Water and Sewer Operating Fund

4) Principal Amount of the Interfund Loan

\$1,860,000

5) Applicable interest rate of the interfund loan

4.61%

6) Loan to be used exclusively for short-term and intermediate-term Capital Financing

The loan is used to fund the construction of a park with an estimated life of more than five (5) years. The loan is to be repaid over five (5) fiscal years beginning in FY2020

7) Reasonable repayment schedule of interfund loan

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019-2020	\$ 338,580	\$ 78,652	\$ 417,230
2020-2021	354,520	62,709	417,230
2021-2022	371,214	46,016	417,230
2022-2023	388,693	28,537	417,230
2023-2024	406,993	10,236	417,230
Total	<u>\$ 1,860,000</u>	<u>\$ 226,150</u>	<u>\$ 2,086,150</u>

- 8) Borrowing fund shall have sufficient cash flow to allow a reasonable repayment schedule of principal and interest

The General Capital Projects Fund is funded through transfers from General Fund and collection of impact fees. The General Fund has sufficient cash flow to fund the General Capital Projects Fund over the term of the loan.

- 9) Lending fund has sufficient surplus funds during the term of the interfund loan

The Water and Sewer Operating Fund has sufficient working capital surplus to lend the funds to the General Capital Improvement Fund.

**Section 5.** That the City Administration is authorized and directed to take any and all action necessary to effectuate the intent of this ordinance.

**Section 6.** All ordinances or parts of ordinances and resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**Section 7.** If any clause, section, or other part or application of this ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force or effect.

**Section 8.** This Ordinance shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED on First Reading this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**

**PASSED AND FINAL ADOPTION on Second Reading this \_\_ day of \_\_\_\_\_,  
2019.**

\_\_\_\_\_  
MAYOR GREG ROSS

ATTEST:

\_\_\_\_\_  
JENNA MONTOYA  
Acting City Clerk

Approved As To Form:

\_\_\_\_\_  
JACOB G. HOROWITZ  
City Attorney

**ROLL CALL**

Mayor Ross \_\_\_\_\_  
Commissioner Curran \_\_\_\_\_  
Commissioner Green \_\_\_\_\_  
Commissioner Meltzer \_\_\_\_\_  
Commissioner Pulcini \_\_\_\_\_

**APPENDIX A**

City of Cooper City  
 FY 2019 Budget Adjustments - Cost Recovery Plan

General Fund				
	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	
<b>General Fund Revenue</b>				<b>Comments/Explanation</b>
Property Taxes	\$ 20,108,800	\$ -	\$ 20,108,800	
State Pension revenue	567,000	(116,378)	450,622	Reduced Based on prior year actuals from State.
Franchise Fees and Utility Taxes	6,469,100	-	6,469,100	
Licenses and Permits	689,500	-	689,500	
Intergovernmental	3,296,100	(100,000)	3,196,100	Removed State Grant - FDAC \$100k
Charges for services	4,774,800	-	4,774,800	
Fines and forfeitures	235,000	35,000	270,000	Net Increase based on historical and ytd.
Investment earnings	100,000	90,000	190,000	Returns higher due to increase in interest rates.
Miscellaneous revenue	241,000	-	241,000	
Transfers In	1,067,300	934,026	2,001,326	Implementation of full cost allocation plan.
Appropriation of Fund Balance	2,727,725	(2,727,725)	-	Reduction in anticipated use of fund balance.
<b>Total Revenues</b>	<u>\$ 40,276,325</u>	<u>\$ (1,885,077)</u>	<u>\$ 38,391,248</u>	
<b>General Fund Expenditures by Department</b>				<b>Comments/Explanation</b>
Commission	\$ 497,895	\$ 15,200	\$ 513,095	Group Health Insurance - Retirees
Administration	521,160	(5,000)	516,160	Reduction in furniture and Equipment
City Clerk	630,700	(25,000)	605,700	Reduced in-house training
Finance	1,251,682	(9,000)	1,242,682	Reduced Travel
Legal	274,000	75,000	349,000	Due to increase legal consultation.
Boards & Committees	17,750	-	17,750	
Nondepartmental	915,811	(90,000)	825,811	Removed BS&A Training, Website redesign, and Security Cameras for City Hall.
Growth Management	455,600	(38,000)	417,600	Removed CDBG expenses (Senior Transportation CDBG remains in Recreation).
Code Enforcement	425,100	-	425,100	

**APPENDIX A**

<b>General Fund (continued)</b>				
<b>General Fund Expenditures by Department (continued)</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Public Works Administration	741,161	-	741,161	
Public Works Property Maintenance	831,620	-	831,620	
Public Works Parks	2,135,966	32,375	2,168,341	An increase for Hurricane Expenses received ytd.
Public Works - Fleet Services	357,160	-	357,160	
Police	15,494,500	(1,293,520)	14,200,980	Reduced based on actual contract with BSO; Pension contribution reduced to actual based on actuarial valuations and \$166k in vacancy credits.
Fire	11,122,500	(108,964)	11,013,536	Pension contribution reduced to actual based on actuarial valuation; Legal fees reduced.
Recreation	2,097,861	-	2,097,861	
Transfer Out	2,505,860	(2,447,639)	58,221	Alternate funding for Road & Bridge (partial), Building, and Capital Improvement.
Contribution to Fund Balance	-	2,009,471	2,009,471	Expected increase in fund balance.
<b>Total Expenditure and Contribution to Fund Balance</b>	<u>\$ 40,276,325</u>	<u>\$ (1,885,077)</u>	<u>\$ 38,391,248</u>	

<b>Building Fund</b>				
<b>Building Fund Revenue</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Licenses and Permits	\$ 1,049,430	\$ 39,120	\$ 1,088,550	Increase in Permit Fees based on YTD.
Investment earnings	-	2,500	2,500	Increased based on ytd.
Miscellaneous revenue	4,240	-	4,240	
Transfers In	125,860	(125,860)	-	Cancelled transfer in from General Fund.
Appropriation of Fund Balance	2,900	234,707	237,607	Use of fund balance due to cancellation of contribution from General Fund.
<b>Total Revenues</b>	<u>\$ 1,182,430</u>	<u>\$ 150,467</u>	<u>\$ 1,332,897</u>	
<b>Building Department Expenditure</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Building Department	\$ 1,182,430	\$ (188,825)	\$ 993,605	Staff vacancies; reduced operating expenses.
Transfer Out - Building Dept to General Fund	-	339,292	339,292	Contribution to General Fund based on Cost Allocation Plan.
<b>Total Expenditure</b>	<u>\$ 1,182,430</u>	<u>\$ 150,467</u>	<u>\$ 1,332,897</u>	

**APPENDIX A**

<b>Road &amp; Bridge Fund</b>				
<b>Road &amp; Bridge Fund Revenue</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Intergovernmental	\$ 850,000	\$ 71,000	\$ 921,000	Based on historical revenue and receipts ytd.
Investment earnings	4,000	7,000	11,000	Based on receipts ytd.
Transfers In	445,000	(386,779)	58,221	Reduced transfer in from General Fund.
Appropriation of Fund Balance	<u>599,986</u>	<u>140,779</u>	<u>740,765</u>	Use of fund balance due to cancellation of contribution from General Fund.
<b>Total Revenues</b>	<u>\$ 1,898,986</u>	<u>\$ (168,000)</u>	<u>\$ 1,730,986</u>	
<b>Road &amp; Bridge Department</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Road & Bridge	<u>\$ 1,898,986</u>	<u>\$ (168,000)</u>	<u>\$ 1,730,986</u>	Reduced Electricity based on actuals; Cancelled Right of Way Improvements from FY 2015 rollforward.
<b>Total Expenditure</b>	<u>\$ 1,898,986</u>	<u>\$ (168,000)</u>	<u>\$ 1,730,986</u>	

**APPENDIX A**

<b>Capital Improvement Fund</b>				
<b>Capital Improvement Revenue</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Impact fees	\$ -	\$ 60,000	\$ 60,000	Increased based on ytd.
Grant revenue	550,000	1,047,500	1,597,500	Increased based on Grants Awarded from Flamingo West Park.
Transfers In	1,935,000	(1,935,000)	-	Cancelled transfer in from General Fund.
Loan from Water and Sewer Fund	-	1,860,000	1,860,000	Loan from Water and Sewer Fund
Appropriation of Fund Balance	<u>6,204,438</u>	<u>(2,585,850)</u>	<u>3,618,588</u>	Use of fund balance due to cancellation of contribution from General Fund.
<b>Total Revenues</b>	<u>\$ 8,689,438</u>	<u>\$ (1,553,350)</u>	<u>\$ 7,136,088</u>	
<b>Capital Projects</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Capital Projects	<u>\$ 8,689,438</u>	<u>\$ (1,553,350)</u>	<u>\$ 7,136,088</u>	Cancelled/Deferred projects: \$150k - Improvements Park; \$150k Card Access \$300k - PW Building; \$400k Bill Lips \$40k - Privacy Wall; \$75k PT Parking Lot \$194k decrease in Comm Center Pergola \$105k decrease in weight room renovation; \$200k P&T Generator \$15k decrease Carbon Footprint
<b>Total Expenditure</b>	<u>\$ 8,689,438</u>	<u>\$ (1,553,350)</u>	<u>\$ 7,136,088</u>	

**APPENDIX A**

<b>Parking Lot Fund</b>				
<b>Parking Lot Revenue</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Charges for services	\$ 118,100	\$ 8,200	\$ 126,300	Increased based on historical.
Investment earnings	200	-	200	
Appropriation of Fund Balance	-	31,059	31,059	Increase due to emergency repair work on gates.
<b>Total Revenues</b>	<u>\$ 118,300</u>	<u>\$ 39,259</u>	<u>\$ 157,559</u>	
<b>Parking Facilities</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Parking Facilities	\$ 118,300	\$ 39,259	\$ 157,559	Increase for Emergency Repair work on gates and contribution to General Fund based on Cost Allocation Plan.
<b>Total Expense</b>	<u>\$ 118,300</u>	<u>\$ 39,259</u>	<u>\$ 157,559</u>	

**APPENDIX A**

<b>Water and Sewer Funds</b>				
<b>Water and Sewer Revenue</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Charges for services	\$ 11,782,500	\$ 555,000	\$ 12,337,500	Increased based on historical and water meter replacement of failed meters.
Impact fees	-	95,000	95,000	Increase based on ytd receipts.
Investment earnings	18,200	91,800	110,000	Based on receipts YTD.
Miscellaneous revenue	13,000	25,000	38,000	Increase based on ytd receipts.
Transfers In	1,952,500	(1,952,500)	-	Cancelled transfer in to W&S CIP from W&S Operating.
Appropriation of Fund Balance	<u>2,775,091</u>	<u>(233,444)</u>	<u>2,595,990</u>	Net difference due to cancelled/deferred projects and increase in revenue.
<b>Total Revenues</b>	<u>\$ 16,541,291</u>	<u>\$ (1,419,144)</u>	<u>\$ 15,176,490</u>	
<b>Water and Sewer Departments</b>	FY 19 Current Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget	Comments/Explanation
Water Distribution	\$ 2,069,178	\$ (35,000)	\$ 2,034,178	Cancelled purchase of Truck \$35k.
Water Plant	3,695,034	(1,282,958)	2,372,076	Deferred projects: \$1.2M - Replace Steel Water Tank Cancelled projects: \$200k Pump Station Improvement; \$300k Gravity Sewer Rehabilitation; \$450k Improvement Lift Stations; Cut purchase of
Wastewater Transmission	1,790,740	(1,010,000)	2,318,304	Equipment \$60k.
Wastewater Plant	1,415,386	-	1,415,386	
Customer Service	431,920	-	431,920	
Water & Wastewater Administration	2,597,564	426,639	3,169,951	\$245k Software Programs cancelled; increase of \$671k Deep Injection Well Project
Transfers out	2,952,500	(1,377,825)	1,574,675	Decrease of \$1.9 transfer to W&S CIP Fund; Increase transfer to Gen Fund of \$500k.
Loan to General Capital Projects Fund	-	1,860,000	1,860,000	Loan to General CIP Fund.
<b>Total Expense</b>	<u>\$ 14,952,322</u>	<u>\$ (1,419,144)</u>	<u>\$ 15,176,490</u>	

**APPENDIX A**

**Additional Amendment - Not related to Cost Recovery Plan**

**Correction of Backup to Budget Adoption**

<b>General Fund</b>			
	FY 19 Original Adopted Budget	Budget Change - Increase / (Decrease)	FY 19 Revised Current Budget
Transfer to CIP Fund	2,010,000	(75,000)	1,935,000
Transfer to Road & Bridge Fund	<u>370,000</u>	<u>75,000</u>	<u>445,000</u>
Net Change		-	

<b>Road &amp; Bridge Fund</b>			
Transfer In from General Fund	<u>370,000</u>	<u>75,000</u>	<u>445,000</u>
Total Net Change Revenue		75,000	
Repairs - Road & Drainage	345,000	265,000	610,000
Professional Services - Engineering	40,000	(40,000)	-
Casual and Contract Labor	145,000	(100,000)	45,000
Contract - Tree Trimming	<u>200,000</u>	<u>(50,000)</u>	<u>150,000</u>
Total Net Change Expenditures		75,000	

<b>Capital Projects Fund</b>			
Transfer In from General Fund	<u>2,010,000</u>	<u>(75,000)</u>	<u>1,935,000</u>
Total Net Change Revenue		(75,000)	
Pool & Tennis Parking Overlay	<u>75,000</u>	<u>(75,000)</u>	<u>-</u>
Total Net Change Expenditures		(75,000)	

**APPENDIX A**

**Transfers of residual equity of closed funds**

<b>Building Services Fund</b>			
Fund 002			
Appropriation of Fund Balance	-	249,209	249,209
Total Net Change Revenue		249,209	
Transfer Out - Building Services Fund 102	-	249,209	249,209
Total Net Change Expenditures		249,209	
Residual fund balance fund 002 - transferring amount to Fund 102 - Building Services Fund			
Fund 102			
Transfer In - Building Services Fund 002	-	249,209	249,209
Total Net Change Revenue		249,209	
Contribution to Fund Balance	-	249,209	249,209
Total Net Change Expenditures		249,209	

<b>Water &amp; Sewer Fund - Renewal &amp; Replacement Fund 452</b>			
Appropriation of Fund balance	171,639	588,023	759,662
Total Net Change Revenue		588,023	
PROFESSIONAL SERVICES-ENGINEERING	171,639	-	171,639
Transfer Out - 453 Fund Water & Sewer CIP	-	588,023	588,023
Total Net Change Expense		588,023	
Water & Sewer Renewal & Replacement Fund 452 was required fund when the Water & Sewer Bonds were outstanding. The bonds were paid in full in FY 15. As such no fund was required and was not budgeted in FY 19. This transfers the residual fund balance to the Water & Sewer Fund Capital Projects Fund 453.			

<b>Water &amp; Sewer Fund 453 Capital Projects Fund</b>			
Transfer In - 452 Fund Water & Sewer Renewal & Replacement	-	588,023	588,023
Total Net Change Revenue		588,023	
Contribution to Fund Balance	-	588,023	588,023
Total Net Change Expense		588,023	
Water & Sewer Renewal & Replacement Fund 452 was required fund when the Water & Sewer Bonds were outstanding. The bonds were paid in full in FY 15. As such no fund was required and was not budgeted in FY 19. This transfers the residual fund balance to the Water & Sewer Fund Capital Projects Fund 453.			

APPENDIX A

City of Cooper City  
Budget Amendment - FY 2019  
Details by GL Account

GL NUMBER	DESCRIPTION		Original Budget	Amended Budget	Cost Recovery Plan	Budget Change - Increase/(Decrease)
<b>General Fund</b>						
001-000-312510-312	STATE CONTRIBUTION-FIRE	State Pension Revenue	305,000	305,000	188,622	(116,378)
		<b>Total State Pension Revenue</b>	<b>305,000</b>	<b>305,000</b>	<b>188,622</b>	<b>(116,378)</b>
001-000-334202-334	STATE GRANT - FDACS	Intergovernmental	100,000	100,000	-	(100,000)
		<b>Total Intergovernmental</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>(100,000)</b>
001-000-351100-351	JUDGEMENTS & FINES-COUNTY COURT CRIMINAL	Fines and Forfeitures	150,000	150,000	60,000	(90,000)
001-000-354001-354	FINES & FORFEITURES-LOCAL	Fines and Forfeitures	85,000	85,000	210,000	125,000
		<b>Total Fines and Forfeitures</b>	<b>235,000</b>	<b>235,000</b>	<b>270,000</b>	<b>35,000</b>
001-000-361100-361	INTEREST-INCOME	Investment Earnings	100,000	100,000	190,000	90,000
		<b>Total Investment Earnings</b>	<b>100,000</b>	<b>100,000</b>	<b>190,000</b>	<b>90,000</b>
001-000-381002-381	INTER-FUND GROUP TRSF IN-BUILDING	Transfer in	-	-	339,292	339,292
001-000-381400-381	INTER-FUND GROUP TRSF IN-PARKING LOT	Transfer in	37,000	37,000	57,059	20,059
001-000-381450-381	INTER-FUND GROUP TRSF IN-WATER/SEWER	Transfer in	1,000,000	1,000,000	1,574,675	574,675
		<b>Total Transfer In</b>	<b>1,037,000</b>	<b>1,037,000</b>	<b>1,971,026</b>	<b>934,026</b>
		<b>Total General Fund Funding Source</b>	<b>1,777,000</b>	<b>1,777,000</b>	<b>2,619,648</b>	<b>842,648</b>
001-100-521301-000	BENEFITS-GROUP INSURANCE (RETIREES)	Commission	95,000	160,000	175,200	15,200
		<b>Total Commission</b>	<b>95,000</b>	<b>160,000</b>	<b>175,200</b>	<b>15,200</b>
001-110-564200-512	EQUIPMENT & MACHINERY-FURNITURE & EQUIP	Administration	5,000	5,000	-	(5,000)
		<b>Total Administration</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>
001-120-532403-510	IN-HOUSE TRAINING	City Clerk	25,000	25,000	-	(25,000)
		<b>Total City Clerk</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>(25,000)</b>
001-130-531170-513	PROFESSIONAL SERVICES-ACCOUNTING/AUDIT	Finance	25,000	25,000	24,000	(1,000)
001-130-564320-513	EQUIPMENT & MACHINERY - SOFTWARE PROGRAMS	Finance	19,100	19,100	10,000	(8,000)
		<b>Total Finance</b>	<b>44,100</b>	<b>44,100</b>	<b>34,000</b>	<b>(9,000)</b>
001-150-531140-514	PROFESSIONAL SERVICES-CITY ATTORNEY	Legal	220,000	220,000	295,000	75,000
		<b>Total Finance</b>	<b>220,000</b>	<b>220,000</b>	<b>295,000</b>	<b>75,000</b>
001-190-563190-519	IMPROVEMENTS-GENERAL PROJECTS	Nondepartmental	90,000	90,000	-	(90,000)
		<b>Total Nondepartmental</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>(90,000)</b>
001-190-593002-581	GENERAL GOV'T TRANSFER TO BLDG FD	Transfer Out	125,860	125,860	-	(125,860)
001-190-593103-581	GENERAL GOV'T TRANSFER TO ROAD & BRIDGE	Transfer Out	445,000	445,000	58,221	(386,779)
001-190-593300-581	GENERAL GOV'T TRANSFER TO CAPITAL PROJ	Transfer Out	1,935,000	1,935,000	-	(1,935,000)
		<b>Total Transfer Out</b>	<b>2,505,860</b>	<b>2,505,860</b>	<b>58,221</b>	<b>(2,447,639)</b>
001-212-536601-515	PROGRAM EXPENSE-CDBG	Growth Management	45,000	45,000	7,000	(38,000)

APPENDIX A

		<b>Total Growth Management</b>				
<b>General Fund (continued)</b>			45,000	45,000	7,000	(38,000)
001-314-536400-572	HURRICANE EXPENSE	Public Works Parks	-	-	32,375	32,375
		<b>Total Public Works Parks</b>	-	-	32,375	32,375
001-510-521200-000	BENEFITS-RETIREMENT	Police	280,000	280,000	330,000	50,000
001-510-531281-521	BROWARD SHERIFF'S OFFICE (BSO)	Police	15,042,500	15,042,500	13,754,980	(1,287,520)
001-510-564700-521	EQUIPMENT & MACHINERY-EQUIPMENT	Police	56,000	56,000	-	(56,000)
		<b>Total Police</b>	15,378,500	15,378,500	14,084,980	(1,293,520)
001-610-521200-000	BENEFITS-RETIREMENT	Fire	370,000	370,000	294,036	(75,964)
001-610-531150-522	PROFESSIONAL SERVICES-LEGAL	Fire	40,000	40,000	7,000	(33,000)
		<b>Total Fire</b>	410,000	410,000	301,036	(108,964)
		<b>Total General Fund Expenditures</b>	18,818,460	18,883,460	14,987,812	(3,894,548)

			Original Budget	Amended Budget	Cost Recovery Plan	Budget Change - Increase/(Decrease)
<b>Building Fund</b>						
102-000-322002-322	BUILDING PERMITS-ELECTRIC	Licenses and permits	48,600	48,600	75,000	26,400
102-000-322003-322	BUILDING PERMITS-PLUMBING	Licenses and permits	32,280	32,280	45,000	12,720
102-000-361000-361	INTEREST-INCOME	Investment Earnings	-	-	2,500	2,500
102-000-381001-381	INTER-FUND GROUP TRSF IN-GENERAL	Transfer In	125,860	125,860	-	(125,860)
		<b>Total Building Funding Source</b>	206,740	206,740	122,500	(84,240)
102-211-512100-524	SALARIES-REGULAR	Building	518,240	518,240	404,761	(113,479)
102-211-512200-524	SALARIES-OTHER	Building	184,590	184,590	109,244	(75,346)
102-211-591001-524	ENTERPRISE TRANSFER TO GENERAL	Transfer Out	-	-	339,292	339,292
		<b>Total Building Expenditure</b>	702,830	702,830	853,297	150,467

			Original Budget	Amended Budget	Cost Recovery Plan	Budget Change - Increase/(Decrease)
<b>Road &amp; Bridge Fund</b>						
103-000-312400-312	FUEL TAX-LOCAL OPTION	Intergovernmental	350,000	350,000	374,000	24,000
103-000-335120-335	STATE REVENUE SHARING	Intergovernmental	250,000	250,000	297,000	47,000
103-000-361100-361	INTEREST-INCOME	Investment Earnings	4,000	4,000	15,000	7,000
103-000-381001-381	INTER-FUND GROUP TRSF IN-GENERAL	Transfer In	445,000	445,000	58,221	(386,779)
		<b>Total Road and Bridge Funding Source</b>	1,049,000	1,049,000	744,221	(308,779)
103-313-533431-541	UTILITIES-ELECTRICITY	Road and Bridge	458,000	458,000	410,000	(48,000)
103-313-563330-541	IMPROVEMENTS-RIGHT OF WAY	Road and Bridge	6,000	126,000	6,000	(120,000)
		<b>Total Road and Bridge Expenditure</b>	464,000	584,000	416,000	(168,000)

APPENDIX A

			Original Budget	Amended Budget	Cost Recovery Plan	Budget Change - Increase/(Decrease)
<b>Capital Projects Fund</b>						
300-000-324110-324	IMPACT FEES-RESIDENT-PUBLIC SAFETY	Impact Fees	-	-	3,000	3,000
300-000-324610-324	IMPACT FEES-RESIDENT-RECREATON(PARK)	Impact Fees	-	-	5,000	5,000
300-000-324710-324	IMPACT FEES-RESIDENT-OTHER(GEN GOVT)	Impact Fees	-	-	52,000	52,000
<b>Total Impact Fees</b>			<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>
300-Grant RTP 75	Grant - RTP	Intergovernmental	-	-	75,000	75,000
300-000-331302-331	FEDERAL GRANT-LWCF	Intergovernmental	400,000	400,000	-	(400,000)
300-Grant RTP 200	Grant - RTP	Intergovernmental	-	-	200,000	200,000
300-GRANT BCFPP	GRANT BCFPP	Intergovernmental	-	-	150,000	150,000
300-GRANT FDASC	Grant FDASC	Intergovernmental	-	-	60,000	60,000
300-GRANT FRDAP	Grant FRDAP	Intergovernmental	-	-	800,000	800,000
300-GRANT HMGP	GRANT HMGP	Intergovernmental	-	-	112,500	112,500
300-GRANT LWCF P&T	Grant LWCF P&T	Intergovernmental	-	-	200,000	200,000
300-000-337495-337	GRANT-BC PARKS FOR PEOPLE	Intergovernmental	150,000	150,000	-	(150,000)
<b>Total Intergovernmental</b>			<b>550,000</b>	<b>550,000</b>	<b>1,597,500</b>	<b>1,047,500</b>
300-000-381001-381	Loan from Water and Sewer Fund INTER-FUND GROUP TRSF IN-GENERAL	Other Transfer In	- 1,935,000	- 1,935,000	1,860,000 -	1,860,000 (1,935,000)
<b>Total Other Financing Sources</b>			<b>1,935,000</b>	<b>1,935,000</b>	<b>1,860,000</b>	<b>(75,000)</b>
<b>Total CIP Fund Funding Source</b>			<b>2,485,000</b>	<b>2,485,000</b>	<b>3,517,500</b>	<b>1,032,500</b>
300-190-563620-519-14031	CARBON FOOTPRINT STUDY	Capital Improvements	-	14,500	-	(14,500)
300-311-562100-519-18043	PW BUILDING	Capital Improvements	300,000	300,000	-	(300,000)
300-311-563310-519	IMPROVEMENTS-PARKS	Capital Improvements	150,000	150,000	-	(150,000)
300-312-563310-539-18011	PRIVACY WALL (PW) - Deferred to FY 2023	Capital Improvements	40,000	40,000	-	(40,000)
300-312-566000-539-18016	CARD ACCESS (CITY-WIDE) - Deferred to FY 2020	Capital Improvements	150,000	150,000	-	(150,000)
300-314-563310-572-18030	BILL LIPS PARK IMPROVEMENTS	Capital Improvements	400,000	400,000	-	(400,000)
300-710-564730-572-18056	P&T WHOLE BUILDING GENERATOR - Def to FY 2020	Capital Improvements	200,000	200,000	-	(200,000)
300-710-566580-572-18039	P&T - WEIGHT ROOM RENO	Capital Improvements	150,000	150,000	45,000	(105,000)
300-710-566900-572-18020	PERGOLA (CC)	Capital Improvements	150,000	213,750	19,900	(193,850)
<b>Total CIP Expenditures</b>			<b>1,540,000</b>	<b>1,618,250</b>	<b>64,900</b>	<b>(1,553,350)</b>
<b>Parking Lot Fund</b>						
400-000-343901-343	SERVICE CHARGE-MISCELLANEOUS	Charges for Services	800	800	1,800	1,000
400-000-344500-344	TRANSPORTATION-PARKING FACILITY	Charges for Services	117,300	117,300	124,500	7,200
<b>Total Parking Lot Funding Source</b>			<b>118,100</b>	<b>118,100</b>	<b>126,300</b>	<b>8,200</b>
400-810-534160-545	REPAIRS-BUILDING & PROPERTY	Parking Lot	5,000	5,000	24,000	19,000
400-810-591001-545	ENTERPRISE TRANSFER TO GENERAL	Transfer out	37,000	37,000	57,259	20,259
<b>Total Parking Lot Expenses</b>			<b>42,000</b>	<b>42,000</b>	<b>81,259</b>	<b>39,259</b>

APPENDIX A

			Original Budget	Amended Budget	Cost Recovery Plan	Budget Change - Increase/(Decrease)
<b>Water &amp; Sewer Fund</b>						
450-000-343500-343	SERVICE CHARGE-SEWER/WASTEWATER UTILITY	Charges for Services	6,355,000	6,355,000	6,800,000	445,000
450-000-343901-343	SERVICE CHARGE-MISCELLANEOUS	Charges for Services	100,000	100,000	180,000	80,000
450-000-369907-369	INSURANCE REIMBURSEMENT	Miscellaneous Income	-	-	25,000	
450-000-343903-343	SERVICE CHARGE-BILLING	Charges for Services	-	-	30,000	30,000
450-000-389100-389	PROPRIETARY-INTEREST	Investment Earnings	18,200	18,200	50,000	31,800
<b>Total Water and Sewer Funding Source</b>			<b>6,473,200</b>	<b>6,473,200</b>	<b>7,085,000</b>	<b>586,800</b>
450-910-564520-533	EQUIPMENT & MACHINERY-TRUCK	Water Distribution	95,000	137,078	102,078	(35,000)
450-930-564700-535	EQUIPMENT & MACHINERY-EQUIPMENT	Wastewater Transmission	135,000	135,000	75,000	(60,000)
450-950-564320-536	EQUIPMENT & MACHINERY-SOFTWARE PROGRAMS	Water & Wastewater Administration	305,000	305,000	60,000	(245,000)
450-950-591001-536	ENTERPRISE TRANSFER TO GENERAL	Transfer Out	1,000,000	1,000,000	1,574,675	574,675
450-950-591453-536	ENTERPRISE TRANSFER TO CAPITAL IMPROVMNT	Transfer Out	1,952,500	1,952,500	-	(1,952,500)
450-Loan to CIP	Loan to CIP	Loan to	-	-	1,860,000	1,860,000
<b>Total W&amp;S Expenses</b>			<b>3,487,500</b>	<b>3,529,578</b>	<b>3,671,753</b>	<b>142,175</b>
453-000-324210-324	IMPACT FEES-RESIDENT-PHYS ENV(CIAC)	Impact Fees	-	-	95,000	95,000
453-000-381450-381	INTER-FUND GROUP TRSF IN-WATER/SEWER	Transfer In	1,952,500	1,952,500	-	(1,952,500)
453-000-389100-389	PROPRIETARY-INTEREST	Investment Earnings	-	-	60,000	60,000
<b>Total Water and Sewer - CIP -Funding Source</b>			<b>1,952,500</b>	<b>1,952,500</b>	<b>155,000</b>	<b>(1,797,500)</b>
453-911-563423-533-17001	REPLACE STEEL WATER TANK - Deferred to FY2020	Water Plant	450,000	1,282,958	-	(1,282,958)
453-950-566900-536	Deep Well Injection Engineering and Rehab	Water & Wastewater Administration	-	-	671,639	671,639
453-930-563150-535-18038	IMPROVEMENTS-LIFT STATIONS	Wastewater Transmission	750,000	750,000	300,000	(450,000)
453-930-563432-533-18035	IMPROVEMENTS-PUMP STATION WATER TANK	Wastewater Transmission	200,000	200,000	-	(200,000)
453-930-563610-535-18002	GRAVITY SEWER REHABILITATION	Wastewater Transmission	-	300,000	-	(300,000)
<b>Total W&amp;S - CIP Expenses</b>			<b>1,400,000</b>	<b>2,532,958</b>	<b>971,639</b>	<b>(1,561,319)</b>