
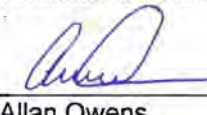

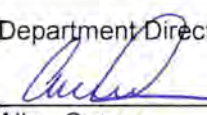
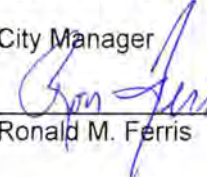


**CITY OF PALM BEACH GARDENS  
CITY COUNCIL  
Agenda Cover Memorandum**

**Meeting Date: January 10, 2019  
Ordinance 1, 2019**

**Subject/Agenda Item:** An amendment to the Fiscal Year 2018/19 budget to adjust fund balance carryovers to actual amounts; re-appropriate amounts committed from the FY 2017/2018 budget for outstanding purchase orders and open projects; and for other purposes.

- Recommendation to APPROVE**  
 **Recommendation to DENY**

<p><b>Reviewed by:</b></p> <p>City Attorney</p> <p>  R. Max Lohman, Esq.</p> <p>Finance Administrator</p> <p>  Allan Owens</p>	<p><b>Originating Dept.:</b> Finance</p> <p>  Allan Owens  Finance Administrator</p> <p><b>Advertised:</b></p> <p>Date:</p> <p>Paper:</p> <p><input checked="" type="checkbox"/> Not Required</p>	<p><b>Costs:</b> \$2,304,101 (Total)</p> <p style="text-align: right;">\$2,304,101 Current FY</p> <p><b>Funding Source:</b></p> <p><input type="checkbox"/> Operating</p> <p><input type="checkbox"/> Other</p> <p><b>Contract/Agreement:</b></p> <p>Effective Date: <u>N/A</u></p> <p>Expiration Date: <u>N/A</u></p> <p><b>Budget Acct.#:</b> N/A 001.0900.519.9930</p>	<p><b>Council Action:</b></p> <p><input type="checkbox"/> Approved</p> <p><input type="checkbox"/> Approved w/ Conditions</p> <p><input type="checkbox"/> Denied</p> <p><input type="checkbox"/> Continued to:</p> <p><b>Attachments:</b></p> <ul style="list-style-type: none"> <li>• Ordinance 1, 2019 - Exhibit "1"</li> </ul>
<p><b>Submitted by:</b></p> <p>Department Director</p> <p>  Allan Owens</p>	<p><b>Affected parties</b></p> <p><input type="checkbox"/> Notified</p> <p><input checked="" type="checkbox"/> Not required</p>		
<p><b>Approved by:</b></p> <p>City Manager</p> <p>  Ronald M. Ferris</p>			

**BACKGROUND:** This Ordinance amends the FY 2019 Budget by adjusting beginning budgeted fund balances in concert with actual ending FY 2018 fund balances, re-appropriating purchase orders and uncompleted project balances from FY 2018 to FY 2019, and recommending other certain budget adjustments. These items are discussed in more detail in the following sections.

### Fund Balance Adjustments

Section 166.241, *Florida Statutes*, requires that amounts available from taxation and other sources, including amounts carried over from prior fiscal years, must equal total appropriations for expenditures and reserves. To ensure budgeted expenditures do not exceed available resources, it is a required governmental budgeting procedure to adjust beginning fund balances to the prior year's actual year-end amounts. This Ordinance amends the FY 2018/2019 budget by adjusting fund balance carryovers to actual amounts, as detailed in Exhibit "1".

### Carryforward of Projects and Purchase Orders

In addition, under Generally Accepted Accounting Principles, as one fiscal year comes to a close and a new fiscal year begins, the City is required to carry forward the funds appropriated for prior year obligations that will be paid in the new fiscal year. This Ordinance amends the FY 2018/2019 budget for amounts reserved, committed, or assigned from the FY 2017/2018 budget for outstanding purchase orders and commitments as they relate to open projects that cross fiscal years, as detailed in Exhibit "1". Some of the more significant projects, by fund, that are being re-appropriated include the following:

- General Fund
 

Tennis Center Clubhouse Expansion	\$3,410,660
Golf Course Maintenance Building	1,226,194
Johnson Dairy Road Improvements	550,000
117 <sup>th</sup> Court North Expansion	526,911
Avenir Radio Tower	375,000
Turf Care Chemical Building	214,375
BRCC Modernization	211,680
Public Fueling System	200,000
Public Facilities Site Improvements	200,000
  
- Recreation Impact Fund
 

Joseph R. Russo Athletic Complex	210,513
Golf Course Clubhouse Expansion	135,569

• Fire Impact Fund		
Public Safety Training/Richard Road		373,053
• Road Impact Fund		
Johnson Dairy Road Improvements		651,940
Signal Improvements – Golf Course		541,875
Shady Lakes/117 <sup>th</sup> Connector Road		235,143
• One-Cent Sales Surtax Fund		
New Soccer Complex – District Park		11,855,017
City Hall Expansion		6,603,964
Operations Center		5,432,703
Police Department - Expansion		1,961,533

#### Other Significant Budget Adjustments

In addition to the carryforward of purchase orders and amounts designated for projects, the budget amendment records several additional adjustments to various Funds. These items include the following:

- Recreation Impact Fund:
  - Records the transfer of Alton Recreation Impact Fees held in Escrow in the amount of \$2,500,000 and allocates the funds to the Baseball Expansion Project.
- General Fund:
  - Records additional estimated proceeds from the sale of the Public Works Building totaling \$1,380,000 and allocates the funds to the Tennis Center Clubhouse Project.
  - Recognizes \$865,000 from the sale of the Hilltop property and allocates the funds to the Budget Stabilization Reserve Account.
  - Allocates \$349,000 to offset a revenue shortfall from the State to the Firefighters' Pension Fund. These funds may be reimbursed by the City's insurance carrier.
  - A transfer of \$355,101 from General Fund Budget Stabilization Reserves to the Road Impact Fund is required. This transfer covers a shortage of \$355,101 in the Road Impact Fund Balance being carried over to FY 2019 due to variances between actual and estimated expenditures, revenues, and open projects being carried forward.

- o Lastly, staff is recommending a transfer of \$1,600,000 from the Budget Stabilization Reserve Account to construct a Fire Training Tower located at the Public Safety Training Center on Richard Road. The tower will allow firefighters to train under realistic (live) fire conditions. Because fires are a low-frequency, high-risk event, it is imperative that firefighters train regularly under live fire conditions in order to ensure their safety and the safety of the public.

After the above amendments are made, the General Fund Budget Stabilization Reserve Account will total \$3,778,965 in FY 2019, which is a net increase of \$3,108,217 from the originally adopted budget. Unassigned General Fund Reserves are unaffected and will remain at \$22,766,106.

It is important to note that the International Association of Firefighters (IAFF) contract is currently under negotiation and the Police Benevolent Association (PBA) contract will be negotiated in early 2019. The ultimate cost of these agreements could materially affect the balance in the Budget Stabilization Reserve. In addition, the balance in Unassigned Reserves does not reflect any potential settlement cost related to the Sears litigation; any such cost could significantly impact this balance.

**STAFF RECOMMENDATION:** Staff recommends approval of Ordinance 1, 2019 as presented on first reading.





**PASSED** this \_\_\_\_ day of \_\_\_\_\_, 2019, upon first reading.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2019, upon second and final reading.

<b>CITY OF PALM BEACH GARDENS</b>	<b>FOR</b>	<b>AGAINST</b>	<b>ABSENT</b>
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BY: _____ Maria G. Marino, Mayor	_____	_____	_____
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_____	_____	_____	_____
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Mark T. Marciano, Councilmember	_____	_____	_____
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Rachelle A. Litt, Councilmember	_____	_____	_____
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**ATTEST:**

BY: \_\_\_\_\_  
Patricia Snider, CMC, City Clerk

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY**

BY: \_\_\_\_\_  
R. Max Lohman, City Attorney

# EXHIBIT "1"

1

City of Palm Beach Gardens  
 Budget Amendment - Ordinance 1, 2019  
 FYE 09/30/2019  
 Exhibit "1"

<u>GL Account</u>	<u>Expenditure/Project Name</u>	<u>Adjust Fund Balance to Actual</u>	<u>Additional Budget Adjustment</u>	<u>Reserved for Encumbrances</u>	<u>Designated for Projects/Other</u>	<u>Increase/(Decrease) to Budget</u>
<b>GENERAL FUND</b>						
001.0220.512.3150	Professional Services - Other			2,798.00		2,798.00
001.0220.512.3400	Contractual Services			5,738.00		5,738.00
001.0220.512.3810	Training and Education			7,451.00		7,451.00
001.0220.512.5210	Materials and Supplies- Software			8,496.00		8,496.00
001.0220.512.5240	Small tools and Equipment			14,629.00		14,629.00
001.0220.512.6450	Capital Equipment Software			1,685.00		1,685.00
001.0230.512.3150	Professional Services - Other			21,157.00		21,157.00
001.0230.512.6420	Controlled Capital				1,725.00	1,725.00
001.0230.512.6400	Equipment			7,162.00		7,162.00
001.0900.519.3150	Professional Services - Other		34,600.00			34,600.00
001.0900.519.9100	Transfer Out		355,101.00		390,510.00	745,611.00
001.0900.519.9921	Designated Reserves	4,519,841.00				4,519,841.00
001.0900.519.9930	Assigned for Budget Stabilization	4,547,318.00	(1,439,101.00)		-	3,108,217.00
001.0900.519.9928	Committed for Economic Development	(26,250.00)				(26,250.00)
001.0900.519.9929	Committed for Law Enforcement	125,562.00				125,562.00
001.1000.521.4600	Repair and Maintenance			3,861.00		3,861.00
001.1000.521.6400	Equipment			130,445.00		130,445.00
001.1000.521.6900	CIP- Public Fueling System				200,000.00	200,000.00
001.1000.521.6900	CIP- Radio Tower Avenir				375,000.00	375,000.00
001.1000.521.8120	Aid to Gov Agencies - Radio Consortium			2,000.00	109,435.00	111,435.00
001.1020.525.5200	Materials and Supplies			1,400.00		1,400.00
001.1020.525.6400	Equipment			65,525.00		65,525.00
001.1200.522.3150	Professional Services - Other			18,630.00		18,630.00
001.1220.522.6420	Controlled Capital				2,600.00	2,600.00
001.1230.522.2210	Retirement Contributions		349,000.00			349,000.00
001.1230.522.6410	Vehicles			2.00		2.00
001.1230.522.6900	CIP		1,600,000.00			1,600,000.00
001.1400.515.3150	Professional Services - Other			118,413.00		118,413.00
001.1400.515.4660	CIP- Repair and Maintenance CDBG			35,633.00	147,068.00	182,701.00
001.2000.572.6900	CIP- Burns Road Community Center Modernization			31,251.00	211,680.00	242,931.00
001.2032.572.6400	Equipment			900.00	17,762.00	18,662.00
001.2080.519.4600	Repair and Maintenance			4,719.00	-	4,719.00
001.2080.519.6900	CIP- Gardens Park BB Concession/ Pavilions				3,292.00	3,292.00
001.3030.539.5200	Materials and Supplies			1,420.00		1,420.00
001.3030.539.4600	Repair and Maintenance			275,718.00	83,727.00	359,445.00
001.3030.539.6400	Equipment			72,595.00	38,374.00	110,969.00



**City of Palm Beach Gardens**  
**Budget Amendment - Ordinance 1, 2019**  
**FYE 09/30/2019**  
**Exhibit "1"**

<u>GL Account</u>	<u>Expenditure/Project Name</u>	<u>Adjust Fund Balance to Actual</u>	<u>Additional Budget Adjustment</u>	<u>Reserved for Encumbrances</u>	<u>Designated for Projects/Other</u>	<u>Increase/(Decrease) to Budget</u>
001.3030.539.6900	CIP -Equipment Upgrades for Energy Efficiency			-	126,531.00	126,531.00
001.3030.539.6900	CIP -Golf Course Cart Path			1,524.00	129,820.00	131,344.00
001.3030.539.6900	CIP - Golf Course Maintenance Bldg Renovation			516,765.00	709,429.00	1,226,194.00
001.3030.539.6900	CIP- Golf Course Cart Barn Replacement			67,805.00	18,117.00	85,922.00
001.3030.539.6900	CIP- Public Facility Site Improvement			-	200,000.00	200,000.00
001.3040.541.5200	Materials and Supplies			79,488.00		79,488.00
001.3040.541.6400	Equipment			4,615.00		4,615.00
001.3040.541.6900	CIP- FHBC Grant- Alt A1A Beautification Pro			13,435.00	2,310.00	15,745.00
001.3040.541.6900	CIP- Sidewalk Expansion			-	13,074.00	13,074.00
001.3040.541.6900	CIP- Stormwater Replacement & Refurbishment			-	48,188.00	48,188.00
001.3050.541.6400	Equipment				34,584.00	34,584.00
001.3050.541.6900	CIP- Shady Lakes Drive Intersection-Phase 2			1,929.00	158,453.00	160,382.00
001.3050.541.6900	CIP- 117th Court North Expansion- Phase 3			435,567.00	91,344.00	526,911.00
001.3050.541.6900	CIP- Johnson Dairy Infrastructure Improvements				550,000.00	550,000.00
001.3050.541.6900	CIP- Golf Course Parking Improvements/ Expansion			184,547.00	13,109.00	197,656.00
001.3050.541.6900	CIP- Clubhouse & Entry Landscaping				72,702.00	72,702.00
001.3050.541.6900	CIP- Clubhouse FFE/AV/Security			33,701.00	125.00	33,826.00
001.3050.541.6900	CIP- Turf Care Chemical Building				214,375.00	214,375.00
001.3050.541.6900	CIP- Demo of Old Turf Care Facility				109,759.00	109,759.00
001.3050.541.6900	CIP- Landscape & Irrigation for Exp Parking/Facilities			244,700.00	80,397.00	325,097.00
001.3050.541.6900	CIP- Tennis Center Clubhouse Expansion- Phase 2		1,380,000.00	107,332.00	3,303,328.00	4,790,660.00
	<b>Total Increase to Expenditures</b>	<b>\$ 9,166,471.00</b>	<b>\$ 2,279,600.00</b>	<b>\$ 2,523,036.00</b>	<b>\$ 7,456,818.00</b>	<b>\$ 21,425,925.00</b>
<u>GL Account</u>	<u>Revenues</u>					
001.331.1000	Federal Grants - General Fund- CDBG				-	-
001.334.1000	State Grant General Govt				-	-
001.388.1000	Sale of Capital Asset		2,279,600.00		-	2,279,600.00
001.337.2000	Grants From Local Units/Public Safety				-	-
001.381.0000	Transfer In				-	-
001.389.0000	Appropriated Fund Balance	9,166,471.00	-	2,523,036.00	7,456,818.00	19,146,325.00
	<b>Total Increase to Revenues</b>	<b>\$ 9,166,471.00</b>	<b>\$ 2,279,600.00</b>	<b>\$ 2,523,036.00</b>	<b>\$ 7,456,818.00</b>	<b>\$ 21,425,925.00</b>

<b>POLICE TRAINING FUND</b>						
002.1000.521.9924	Restricted Reserve	6,454.00	-	-	-	6,454.00
	<b>Total Increase to Expenditures</b>	<b>\$ 6,454.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,454.00</b>
<u>GL Account</u>	<u>Revenues</u>					
002.389.0000	Appropriated Fund Balance	6,454.00	-	-	-	6,454.00
	<b>Total Increase to Revenues</b>	<b>\$ 6,454.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,454.00</b>

<b>LOCAL OPTION GAS TAX FUND</b>						
103.3000.539.6900	CIP - Bridge Refurbishment				97,866.00	97,866.00
103.3000.539.6900	CIP - Miscellaneous Alley Roadway Improvements				24,947.00	24,947.00
103.3000.539.9924	Restricted Reserves	179,766.00				179,766.00
	<b>Total Increase to Expenditures</b>	<b>\$ 179,766.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,813.00</b>	<b>\$ 302,579.00</b>
<u>GL Account</u>	<u>Revenues</u>					
103.389.0000	Appropriated Fund Balance	179,766.00	-	-	122,813.00	302,579.00
	<b>Total Increase to Revenues</b>	<b>\$ 179,766.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,813.00</b>	<b>\$ 302,579.00</b>

<b>RECREATION SPECIAL REVENUE FUND</b>						
104.2000.519.9931	Assigned Reserves	(193.00)				(193.00)
	<b>Total Increase to Expenditures</b>	<b>\$ (193.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (193.00)</b>
<u>GL Account</u>	<u>Revenues</u>					
104.389.0000	Appropriated Fund Balance	(193.00)	-	-	-	(193.00)
	<b>Total Increase to Revenues</b>	<b>\$ (193.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (193.00)</b>

City of Palm Beach Gardens  
 Budget Amendment - Ordinance 1, 2019  
 FYE 09/30/2019  
 Exhibit "1"

GL Account	Expenditure/Project Name	Adjust Fund Balance to Actual	Additional Budget Adjustment	Reserved for Encumbrances	Designated for Projects/Other	Increase/(Decrease) to Budget
<b>GOLF COURSE FUND</b>						
106.2540.572.6900	CIP- Range Restoration			-	77,550.00	77,550.00
106.2500.572.9931	Assigned Reserves	(121,979.00)	-	-	-	(121,979.00)
	<b>Total Increase to Expenditures</b>	<b>\$ (121,979.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,550.00</b>	<b>\$ (44,429.00)</b>
<b>Revenues</b>						
106.389.0000	Appropriated Fund Balance	(121,979.00)	-	-	77,550.00	(44,429.00)
	<b>Total Increase to Revenues</b>	<b>\$ (121,979.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,550.00</b>	<b>\$ (44,429.00)</b>

<b>RECREATION IMPACT FUND</b>						
301.2000.572.6900	CIP - Plant/Lilac Expansion			-	500.00	500.00
301.2000.572.6900	CIP - Joseph R. Russo Athletic Complex			36,317.00	174,196.00	210,513.00
301.2000.572.6900	CIP - Golf Course Club House Expansion			3,483.00	132,086.00	135,569.00
301.2000.572.6900	CIP- Baseball Expansion		2,500,000.00	13,069.00	-	2,513,069.00
301.2000.572.6900	CIP- Tennis Center Clubhouse Expansion- Phase 1			37,712.00	-	37,712.00
301.2000.572.9924	Restricted Reserves	(2,141,389.00)	-	-	-	(2,141,389.00)
	<b>Total Increase to Expenditures</b>	<b>\$ (2,141,389.00)</b>	<b>\$ 2,500,000.00</b>	<b>\$ 90,581.00</b>	<b>\$ 306,782.00</b>	<b>\$ 755,974.00</b>
<b>Revenues</b>						
301.324.6100	Recreation Impact Fees		2,500,000.00	-		2,500,000.00
301.389.0000	Appropriated Fund Balance	(2,141,389.00)	-	90,581.00	306,782.00	(1,744,026.00)
	<b>Total Increase to Revenues</b>	<b>\$ (2,141,389.00)</b>	<b>\$ 2,500,000.00</b>	<b>\$ 90,581.00</b>	<b>\$ 306,782.00</b>	<b>\$ 755,974.00</b>

<b>POLICE IMPACT FUND</b>						
302.1000.521.9924	Restricted Reserves	54,409.00	-	-	-	54,409.00
	<b>Total Increase to Expenditures</b>	<b>\$ 54,409.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,409.00</b>
<b>Revenues</b>						
302.389.0000	Appropriated Fund Balance	54,409.00	-	-	-	54,409.00
	<b>Total Increase to Revenues</b>	<b>\$ 54,409.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,409.00</b>

<b>FIRE IMPACT FUND</b>						
303.1200.522.6900	CIP-Public Safety Training/Richard Rd Site			95,369.00	277,684.00	373,053.00
303.1200.522.9924	Restricted Reserves	75,416.00	-	-	-	75,416.00
	<b>Total Increase to Expenditures</b>	<b>\$ 75,416.00</b>	<b>\$ -</b>	<b>\$ 95,369.00</b>	<b>\$ 277,684.00</b>	<b>\$ 448,469.00</b>
<b>Revenues</b>						
303.389.0000	Appropriated Fund Balance	75,416.00	-	95,369.00	277,684.00	448,469.00
	<b>Total Increase to Revenues</b>	<b>\$ 75,416.00</b>	<b>\$ -</b>	<b>\$ 95,369.00</b>	<b>\$ 277,684.00</b>	<b>\$ 448,469.00</b>

<b>ART IMPACT FUND</b>						
304.1400.515.6400	Equipment			-	-	-
304.1400.515.6900	Repair and Maintenance			-	-	-
304.1400.515.6900	CIP- Art in Public Places- Bus Shelters Design		22,418.00	-	24,248.00	46,666.00
304.1400.515.9924	Restricted Reserves	31,682.00	(22,418.00)	-	-	9,264.00
	<b>Total Increase to Expenditures</b>	<b>\$ 31,682.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,248.00</b>	<b>\$ 55,930.00</b>
<b>Revenues</b>						
304.324.1200	Impact Fees			-	-	-
304.389.0000	Appropriated Fund Balance	31,682.00	-	-	24,248.00	55,930.00
	<b>Total Increase to Revenues</b>	<b>\$ 31,682.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,248.00</b>	<b>\$ 55,930.00</b>

City of Palm Beach Gardens  
 Budget Amendment - Ordinance 1, 2019  
 FYE 09/30/2019  
 Exhibit "1"

GL Account	Expenditure/Project Name	Adjust Fund Balance to Actual	Additional Budget Adjustment	Reserved for Encumbrances	Designated for Projects/Other	Increase/(Decrease) to Budget
<b>ROAD IMPACT FUND</b>						
305.0900.541.6900	CIP- Johnson Dairy/ Military Trail		-	135,683.00	516,257.00	651,940.00
305.0900.541.6900	CIP- Riverside Dr/Burns rd		-	-	97,771.00	97,771.00
305.0900.541.6900	CIP- Campus Dr Improvements		-	12,171.00	138,531.00	150,702.00
305.0900.541.6900	CIP - Shady Lakes/117th Court Connector Road		-	118,314.00	116,829.00	235,143.00
305.0900.541.6900	CIP - Signal Improvement - Golf Course		-	-	541,875.00	541,875.00
305.0900.541.9924	Restricted Reserves	(359,666.00)	355,101.00			(4,565.00)
	<b>Total Increase to Expenditures</b>	<b>\$ (359,666.00)</b>	<b>\$ 355,101.00</b>	<b>\$ 266,168.00</b>	<b>\$ 1,411,263.00</b>	<b>\$ 1,672,866.00</b>
<b>Revenues</b>						
305.381.0000	Transfer In		355,101.00			355,101.00
305.389.0000	Appropriated Fund Balance	(359,666.00)	-	266,168.00	1,411,263.00	1,317,765.00
	<b>Total Increase to Revenues</b>	<b>\$ (359,666.00)</b>	<b>\$ 355,101.00</b>	<b>\$ 266,168.00</b>	<b>\$ 1,411,263.00</b>	<b>\$ 1,672,866.00</b>

<b>CAPITAL IMPROVEMENT AND REPLACEMENT FUND</b>						
311.0900.519.6900	CIP- NAIP- 40th/Sunset/Brenna Improvements		-	-	147,285.00	147,285.00
311.0900.519.9924	Restricted Reserves		-	-	-	-
	<b>Total Increase to Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,285.00</b>	<b>\$ 147,285.00</b>
<b>Revenues</b>						
311.389.0000	Appropriated Fund Balance		-	-	147,285.00	147,285.00
	<b>Total Increase to Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,285.00</b>	<b>\$ 147,285.00</b>

<b>ONE-CENT SALES SURTAX CAPITAL IMPROVEMENT FUND</b>						
312.0900.519.6900	CIP- New Soccer Complex- District Park		-	6,910,284.00	4,944,733.00	11,855,017.00
312.0900.519.6900	CIP- City Hall Expansion		-	128,443.00	6,475,521.00	6,603,964.00
312.0900.519.6900	CIP- FS 1 Expansion		-	6,939.00	47,681.00	54,620.00
312.0900.519.6900	CIP- PD Expansion		-	45,239.00	1,916,294.00	1,961,533.00
312.0900.519.6900	CIP-New Operations Center		-	5,138,863.00	293,840.00	5,432,703.00
312.0900.519.6900	Contingency		-	-	319,465.00	319,465.00
312.0900.519.9924	Restricted Reserves	3,188,862.00				3,188,862.00
	<b>Total Increase to Expenditures</b>	<b>\$ 3,188,862.00</b>	<b>\$ -</b>	<b>\$ 12,229,768.00</b>	<b>\$ 13,997,534.00</b>	<b>\$ 29,416,164.00</b>
<b>Revenues</b>						
312.389.0000	Appropriated Fund Balance		-	12,229,768.00	13,997,534.00	29,416,164.00
	<b>Total Increase to Revenues</b>	<b>\$ 3,188,862.00</b>	<b>\$ -</b>	<b>\$ 12,229,768.00</b>	<b>\$ 13,997,534.00</b>	<b>\$ 29,416,164.00</b>

<b>PUBLIC FACILITIES IMPACT FUND</b>						
313.0900.519.9921	Restricted Reserves	31,296.00				31,296.00
313.0900.519.6900	CIP				390,510.00	390,510.00
	<b>Total Increase to Expenditures</b>	<b>\$ 31,296.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390,510.00</b>	<b>\$ 421,806.00</b>
<b>Revenues</b>						
313.381.0000	Transfer In				390,510.00	390,510.00
313.389.0000	Appropriated Fund Balance	31,296.00				31,296.00
	<b>Total Increase to Revenues</b>	<b>\$ 31,296.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390,510.00</b>	<b>\$ 421,806.00</b>

<b>VEHICLE MAINTENANCE FUND</b>						
501.3020.539.4420	Equipment rental			34,978.00		34,978.00
501.3020.539.6400	Equipment				185,000.00	185,000.00
501.3020.539.6410	Vehicles			316.00		316.00
501.3020.539.9920	Unrestricted Reserves	(453,316.00)				(453,316.00)
501.3020.539.9921	Restricted Reserves	1,135,093.00				1,135,093.00
	<b>Total Increase to Expenditures</b>	<b>\$ 681,777.00</b>	<b>\$ -</b>	<b>\$ 35,294.00</b>	<b>\$ 185,000.00</b>	<b>\$ 902,071.00</b>
<b>Revenues</b>						
501.389.0000	Appropriated Fund Balance		681,777.00	35,294.00	185,000.00	902,071.00
	<b>Total Increase to Revenues</b>	<b>\$ 681,777.00</b>	<b>\$ -</b>	<b>\$ 35,294.00</b>	<b>\$ 185,000.00</b>	<b>\$ 902,071.00</b>

City of Palm Beach Gardens  
 Budget Amendment - Ordinance 1, 2019  
 FYE 09/30/2019  
 Exhibit "1"

<u>GL Account</u>	<u>Expenditure/Project Name</u>	<u>Adjust Fund Balance to Actual</u>	<u>Additional Budget Adjustment</u>	<u>Reserved for Encumbrances</u>	<u>Designated for Projects/Other</u>	<u>Increase/(Decrease) to Budget</u>
<b>SELF-INSURANCE FUND</b>						
505.0950.519.9920	Unrestricted Reserves	955,667.00				955,667.00
505.0950.519.9921	Restricted Reserves	23,667.00				23,667.00
	Total Increase to Expenditures	\$ 979,334.00	\$ -	\$ -	\$ -	\$ 979,334.00
<u>GL Account</u>	<u>Revenues</u>					
505.389.0000	Appropriated Fund Balance	979,334.00	-	-	-	979,334.00
	Total Increase to Revenues	\$ 979,334.00	\$ -	\$ -	\$ -	\$ 979,334.00
	Grand Total All Funds	\$ 11,772,240.00	\$ 5,134,701.00	\$ 15,240,216.00	\$ 24,397,487.00	\$ 56,544,644.00