

COMMISSION AGENDA

ITEM 300

Informational	
Consent	X
Public Hearings	
Regular	

November 18, 2013

KS

SB

Special Meeting

City Manager

Department

REQUEST:

City Manager is requesting that the Commission consider approval of Resolution 2013-31, amending the Fiscal Year 2013 Budget.

SYNOPSIS:

This agenda item is needed to amend the Fiscal Year 2013 Budget for those funds which vary from the originally adopted budget. The vast majority of the amendments are necessary for one of the following reasons:

- accrual of revenues and expenses in the appropriate fiscal period
- variations between budgeted (estimated) and actual expenditures and revenues
- 2012-2013 agenda items with fiscal impact

CONSIDERATIONS:

The City Charter provides that the Commission may amend the budget by resolution. Please note that only those funds requiring budget adjustment are included herein.

Part of the normal course of operations at fiscal year-end is the accrual of revenues and expenses. The accruals are necessary for aligning revenues and expenses with the fiscal period to which they relate. It is also typical for some variances between actual and budgeted expenses and revenues to require budget adjustments. Furthermore, over the course of the fiscal year, various agenda items are approved by the Commission. In some cases, those approved agenda items lack specific language to amend the expenditure budget or the appropriation to or from fund balance. This resolution formalizes the fiscal impact of those actions.

Shown in Attachment 2 are the final budgeted ending fund balances for all funds requiring amendment for the 2012-2013 fiscal year. Please note: these are budgeted figures only, not to be confused with audited financial statements which will be available by the end of March 2014. State statute requires that the final budget amendment be formalized by November 29, 2013 [Section 166.241 F.S.].

FISCAL IMPACT:

This agenda item only amends the budget; it does not have an impact on actual revenues or expenditures.

COMMUNICATION EFFORTS:

This Agenda Item has been electronically forwarded to the Mayor and City Commission, City Manager, City Attorney/Staff, and is available on the City's Website, LaserFiche, and the City's Server. Additionally, portions of this Agenda Item are typed verbatim on the respective Meeting Agenda which has also been electronically forwarded to the individuals noted above, and which is also available on the City's Website, LaserFiche, and the City's Server; has been sent to applicable City Staff, Media/Press Representatives who have requested Agendas/Agenda Item information, Homeowner's Associations/Representatives on file with the City, and all individuals who have requested such information. This information has also been posted outside City Hall, posted inside City Hall with additional copies available for the General Public, and posted at five (5) different locations around the City. Furthermore, this information is also available to any individual requestors. City Staff is always willing to discuss this Agenda Item or any Agenda Item with any interested individuals.

Within five days of approval and adoption of Resolution No. 2013-31, the Final Budget for Fiscal Year 2012-2013 will be placed on the City's website [Section 166.241 (5) FS].

RECOMMENDATION:

It is recommended that the Commission approve Resolution 2013-31.

ATTACHMENTS:

1. Resolution Number 2013-31
2. Budget Amendment Summary – General Fund, Other Governmental Funds, Enterprise Funds
3. General Fund Budget Amendment Recap

RESOLUTION NUMBER 2013-31

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2012-2013 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 2012-2013 City Budgets are amended as provided in Attachments 2 and 3 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 18th day of November, 2013.

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 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

General Fund

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

General Fund #001:

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Ending Fund Balance	\$8,075,037	\$756,935	\$8,831,972
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$343,327)		
9/30/13 Budgeted Ending Fund Balance	<u>\$7,731,710</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	<u>\$756,935</u>
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Commission Approved:

Consent 600; 11.19.12 - advancing the new Tusca III Assessment area needed start up funds to be reimbursed upon formation	(\$36,628)
Consent 201; 10.22.12 - Byrne Grant	\$15,559
Consent 201; 10.22.12 - Byrne Grant - expenditure budget utility vehicle, trauma kits (2115)	(\$15,559)
Consent 203; 2.11.13 - Byrne Grant	\$2,803
Consent 203; 2.11.13 - Byrne Grant - expenditure budget self-aid kits (2115)	(\$2,803)
Additional Appropriation to (from) Fund Balance (<u>Comm Approved</u>)	<u>(\$36,628)</u>

Fiscal Year '12 Purchase Order Rollovers:

PO 122609 Dana Safety Supply; PO 122610 Garber Chevrolet - police vehicles and related equipment (FY 12 Consent 200, 8.27.12)	(\$317,175)
Trade In Proceeds relative to the purchase order rollover above	\$23,500
Additional Appropriation to (from) Fund Balance (Purchase Order Rollovers)	<u>(\$293,675)</u>

Revenue Neutral:

Grants:	
USDOE Grant revenues - FL Dep't of Ag/Consumer Services	\$250,000
USDOE Grant expenditures - Parks lighting retrofit (7230)	(\$250,000)
CRA District reimbursement for Shepard Rd streetscape	\$10,171
Expenditure budget to complete Shepard Rd streetscape	(\$10,171)
Insurance/Recycling/Trade-In:	
Auction proceeds - PD gym equipment	\$2,400
Purchase of new gym equipment (2115)	(\$2,400)
Scrap metal proceeds - donated bus	\$1,486
Expenditure budget to purchase entry tools (2115)	(\$1,486)
Lien receipts - lot cleaning	\$1,034
Expenditure budget for lot cleaning (2118)	(\$1,034)
Insurance proceeds - Traffic Accident	\$4,823
Expenditure budget for traffic accident - Police (2110/2115)	(\$4,823)
Insurance proceeds - Traffic Accident	\$2,580
Expenditure budget for traffic accident - Urban Beautification (1525)	(\$2,580)
Insurance proceeds - Senior Center	\$501
Expenditure budget for damage to Senior Center	(\$501)
Other:	
Inter-governmental revenues - reimbursement from State for criminal investigation	\$9,700
Expenditure budget related to State criminal investigation (2113)	(\$9,700)
Partnership league fees for half of gym rental	\$2,000
Expenditure budget for gym rental (7212)	(\$2,000)

Attachment 2 - Budget Amendment Detail
 11/18/13; Consent 300; Resolution 2013-31

General Fund

	Difference in	
	Beg Fund	
	Balance from	Actual Beg Fund
	Projected to	Balance from 9/30/12
	Actual	CAPR

<u>Inter-departmental transfers:</u>	
Inter-departmental transfer FROM 1300 for laptop computer	(\$1,391)
Inter-departmental transfer TO 1200 for laptop computer	\$1,391
Inter-departmental transfer FROM 7260 for Public Safety overtime	\$13,474
Inter-departmental transfer TO 2110 for Public Safety overtime	(\$13,079)
Inter-departmental transfer TO 4412 for Public Safety overtime	(\$395)
Inter-departmental transfer FROM 1900 for legal advertising	\$1,000
Inter-departmental transfer TO 1525 for legal advertising	(\$1,000)
Inter-departmental transfer FROM 1900 for noise ordinance electronic equip	\$5,300
Inter-departmental transfer TO 2118 for noise ordinance equipment	(\$5,300)
Inter-departmental transfer FROM 1900 for Leadership Seminole and City pins	\$2,518
Inter-departmental transfer TO 1100 for Leadership Seminole and City pins	(\$2,518)
Inter-departmental transfer FROM 2118 for lien recording	\$500
Inter-departmental transfer TO 1210 for lien recording	(\$500)
Inter-departmental transfer FROM 1900 for City Hall AC maint.	\$6,600
Inter-departmental transfer TO multiple divisions for City Hall AC maint (4414)	(\$6,600)
Inter-departmental transfer FROM 1900 for bonus allocation	\$187,966
Inter-departmental transfer TO multiple divisions for bonus allocation and vehicle maint.	(\$187,966)
Inter-departmental transfer FROM 1900 for sick-leave buy-back allocation	\$119,340
Inter-departmental transfer TO multiple divisions for sick-leave buy-back allocation	(\$119,340)
Inter-departmental transfer FROM 1200 for year-end compliance (due to mid-yr/final pension adj)	\$21,008
Inter-departmental transfer FROM 1525 for year-end compliance (due to mid-yr/final pension adj)	\$41,354
Inter-departmental transfer FROM 1300 for year-end compliance (due to mid-yr/final pension adj)	\$50,441
Inter-departmental transfer FROM 1900 for year-end compliance (due to mid-yr/final pension adj)	\$28,977
Inter-departmental transfer FROM 4412 for year-end compliance (due to mid-yr/final pension adj)	\$21,021
Inter-departmental transfer FROM 7210 for year-end compliance (due to mid-yr/final pension adj)	\$52,198
Inter-departmental transfer TO 2110 for year-end compliance (due to mid-yr/final pension adj)	(\$150,000)
Inter-departmental transfer TO 2240 for year-end compliance (due to mid-yr/final pension adj)	(\$64,999)
Additional Appropriation to (from) Fund Balance (<u>Revenue Neutral</u>)	<u>\$0</u>
<u>Other</u>	
July 4th event - Revenue budget	\$19,750
July 4th event - Expenditure budget (7260)	(\$12,010)
Winter Wonderland event - Revenue budget	\$5,500
Winter Wonderland event - Expenditure budget (7260)	(\$3,340)
Hometown Harvest event - Revenue budget	\$3,700
Hometown Harvest event - Expenditure budget (7260)	(\$3,400)
Spring Festival event - Revenue budget	\$2,300
Spring Festival event - Expenditure budget (7260)	(\$2,300)
Intergovernmental revenues for ATV training	\$5,100
Expenditure budget for ATV Trainer (2114)	(\$5,000)
Increase transfer from W&S for bonus/sick leave budget transferred to 1360 from 1900	\$12,954
Transfer from Tuscvilla III for FY12 demolition costs and FY13 insurance premium	\$3,466
Additional Appropriation to (from) Fund Balance (<u>Other</u>)	<u>\$26,720</u>
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>(\$303,583)</u>
REVISED 9/30/13 Budgeted Ending Fund Balance	<u>\$8,185,062</u>

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Other Governmental Funds

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

Special Law Enforcement Fund - Local #103

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$24,755	\$3,898	\$28,653
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$23,230)		
9/30/13 Budgeted Ending Fund Balance	<u>\$1,525</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	\$3,898
Increase confiscated property revenues to reflect actuals	\$10,950
Consent 200; 4.8.13 Appropriation for respirators/gym equipment	(\$7,800)
Decrease legal expenditure budget	\$5,000
Revisions to Original Budgeted Fund Balance	<u>\$12,048</u>
REVISED 9/30/13 Budgeted Ending Fund Balance	<u>\$13,573</u>

Transportation Improvement Fund #104

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$509,254	\$82,747	\$592,001
FY '13 Budgeted Appropriation to (from) Fund Balance	\$5,846		
9/30/13 Budgeted Ending Fund Balance	<u>\$515,100</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	\$82,747
CDBG Grant - Village Sidewalk Revenues	\$250,000
CDBG Grant - Village Sidewalk Capital Expenditure	(\$250,000)
Revisions to Original Budgeted Fund Balance	<u>\$82,747</u>
REVISED 9/30/13 Budgeted Ending Fund Balance	<u>\$597,847</u>

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Other Governmental Funds

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

Solid Waste/Recycling Fund #107

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$2,451,138	\$280,317	\$2,731,455
FY '13 Budgeted Appropriation to (from) Fund Balance	\$93,700		
9/30/13 Budgeted Ending Fund Balance	<u>\$2,544,838</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	\$280,317
Increase utility services expenditure budget for CPI adjustment	(\$55,000)
Reduce revenue budget due to decision to cease year-end revenue accrual; This decision will increase year-end efficiency and only has adverse effect on revenues in the initial year.	(\$200,000)

Revisions to Original Budgeted Fund Balance	<u>\$25,317</u>
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REVISED 9/30/13 Budgeted Ending Fund Balance \$2,570,155

Special Law Enforcement Trust Fund - Federal #108

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$72,964	(\$2,328)	\$70,636
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$36,560)		
9/30/13 Budgeted Ending Fund Balance	<u>\$36,404</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	(\$2,328)
Consent 200; 4.8.13 Appropriation for ballistic shields/locking rifle mounts	(\$18,100)
Increase confiscated property revenues to reflect actuals	\$21,300
Consent 200; 10.22.12 Appropriation for rifles and gym equipment	(\$17,000)

Revisions to Original Budgeted Fund Balance	<u>(\$16,128)</u>
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REVISED 9/30/13 Budgeted Ending Fund Balance \$20,276

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Other Governmental Funds

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

Road Improvements Fund #115

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$1,500,444		\$1,214,003
FY '13 Budgeted Appropriation to (from) Fund Balance	\$256,000	(\$286,441)	
9/30/13 Budgeted Ending Fund Balance	<u>\$1,756,444</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	(\$286,441)
Purchase Order Rollover #120965	(\$142,409)
Reduce anticipated One Cent Reimbursement; requested draw in FY 2014	(\$670,000)
Federal grant budget - Winding Hollow turn lane	\$50,000
Capital expenditure reductions - scope and timing	\$480,409
Defer interfund capital transfer to subsequent FY	\$300,000
Revisions to Original Budgeted Fund Balance	<u>(\$268,441)</u>
REVISED 9/30/13 Budgeted Ending Fund Balance	<u>\$1,488,003</u>

Transportation Impact Fee Fund #140

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$573,716	\$6,537	\$580,253
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$202,100)		
9/30/13 Budgeted Ending Fund Balance	<u>\$371,616</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	\$6,537
Align impact fee revenue budget with actuals	\$99,000
Defer capital budget for Tuscora turn lane to next FY	\$186,000
Revisions to Original Budgeted Fund Balance	<u>\$291,537</u>
REVISED 9/30/13 Budgeted Ending Fund Balance	<u>\$663,153</u>

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Other Governmental Funds

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

Police Impact Fee Fund #150

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$105,672	(\$13,118)	\$92,554
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$39,580)		
9/30/13 Budgeted Ending Fund Balance	\$66,092		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR

(\$13,118)

Increase residential impact fee revenues - align budget with actuals

\$54,400

Increase commercial impact fee revenues - align budget with actuals

\$17,100

Revisions to Original Budgeted Fund Balance

\$58,382

REVISED 9/30/13 Budgeted Ending Fund Balance

\$124,474

Parks Impact Fee Fund #155

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$113,206	\$27,873	\$141,079
FY '13 Budgeted Appropriation to (from) Fund Balance	\$450		
9/30/13 Budgeted Ending Fund Balance	\$113,656		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR

\$27,873

Increase residential impact fee revenues - align budget with actuals

\$183,600

Expenditure budget for design costs for CWP bleacher expansion

(\$13,400)

Revisions to Original Budgeted Fund Balance

\$198,073

REVISED 9/30/13 Budgeted Ending Fund Balance

\$311,729

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Other Governmental Funds

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

Fire Impact Fee Fund #160

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$1,086,276	\$48,857	\$1,135,133
FY '13 Budgeted Appropriation to (from) Fund Balance	\$4,300		
9/30/13 Budgeted Ending Fund Balance	<u>\$1,090,576</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR \$48,857

Increase residential impact fee revenues - align budget with actuals \$76,300

Revisions to Original Budgeted Fund Balance \$125,157

REVISED 9/30/13 Budgeted Ending Fund Balance **\$1,215,733**

Tusawilla III Assessment Area Fund #162

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$0	\$0	\$0
FY '13 Budgeted Appropriation to (from) Fund Balance	\$0		
9/30/13 Budgeted Ending Fund Balance	<u>\$0</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR \$0

Loan Proceeds - internal note \$63,720

Prepaid Assessments \$17,100

Various expenditure budget for admin, legal ad, wall reconstruction, etc. (\$40,047)

Revisions to Original Budgeted Fund Balance \$40,773

REVISED 9/30/13 Budgeted Ending Fund Balance **\$40,773**

Due to the distinctive accounting treatment associated with an internal loan, neither proceeds nor principal reduction are booked in the fund, therefore, fund balance will reflect a deficit balance. (\$63,720)
(\$22,947)

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Other Governmental Funds

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

1999 Construction Capital Project Fund #305

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$904,824	\$10,501	\$915,325
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$904,824)		
9/30/13 Budgeted Ending Fund Balance	\$0		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	\$10,501
Defer capital expenditure budget - Magnolia Park	\$1,206,624
Defer transfer in from Road Imp Fund for Magnolia Park	(\$300,000)
Revisions to Original Budgeted Fund Balance	\$917,125
REVISED 9/30/13 Budgeted Ending Fund Balance	\$917,125

Revolving Rehabilitation Capital Project Fund #306

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$1,035,227	\$16	\$1,035,243
FY '13 Budgeted Appropriation to (from) Fund Balance	\$600		
9/30/13 Budgeted Ending Fund Balance	\$1,035,827		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR	\$16
Increase utility service budget to cover expenses through real estate closing	(\$1,900)
Revisions to Original Budgeted Fund Balance	(\$1,884)
REVISED 9/30/13 Budgeted Ending Fund Balance	\$1,033,943

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Other Governmental Funds

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

Utility/Public Works Facility Capital Project Fund #311

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$962,488	\$3,183	\$965,671
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$962,488)		
9/30/13 Budgeted Ending Fund Balance	<u>\$0</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR \$3,183

Defer capital project budget - Utility/PW Facility \$964,388

Revisions to Original Budgeted Fund Balance \$967,571

REVISED 9/30/13 Budgeted Ending Fund Balance \$967,571

Excellence in Customer Service Initiative CP Fund #317

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$4,717	\$278,521	\$283,238
FY '13 Budgeted Appropriation to (from) Fund Balance	\$0		
9/30/13 Budgeted Ending Fund Balance	<u>\$4,717</u>		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR \$278,521

Additional appropriation for FY 13 New World contract terms (\$46,800)

Additional appropriation for lobby bathroom renovation (\$10,000)

Additional appropriation for New World initiative due to timing of project (FY13 vs. FY14) (\$25,000)

Consent 206; 10.22.12 - hardware/software needs for the Enterprise Resource Planning (ERP) project (\$53,693)

Revisions to Original Budgeted Fund Balance \$143,028

REVISED 9/30/13 Budgeted Ending Fund Balance \$147,745

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Enterprise Funds

(Note - As enterprise funds, the following 'fund balances' are technically not their fund balances but rather a projection of their year-end net assets less net capital.)

Capital Assets (net of related debt)	Difference in Beg Fund Bal from projected to actual	Actual Ending Fund Balance as shown in the 9/30/12 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2012 as approved by City Commission on 3/25/2013 Regular 600; Fiscal Year 2012-2013 Original Budget as approved by City Commission on 9/24/12 Public Hearing 501.

Water and Sewer Operating Fund - 2000 Construction (#3600):

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$2,981,062	\$14,119,147	(\$533,981)	\$16,566,228
FY '13 Budgeted Appropriation to (from) Fund Balance	\$1,235,612			
9/30/13 Budgeted Ending Fund Balance	\$4,216,674			

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR (\$533,981)

Increase "transfers in" for actual cost share for Finance - Utility Billing related to bonus/sick leave buy-back which was budgeted in General Gov't contingency and transferred during the year; this was budgeted but unutilized due to favorable budget variance in 1360 (\$12,954)

Purchase Order Rollover #120446 Killebrew for Jesup Reclaim project (\$75,000)

Increase transfer in from General Fund for sale of trucks to Parks and Rec Department \$1,745

Revisions to Original Budgeted Fund Balance (\$620,190)

REVISED 9/30/13 Budgeted Ending Fund Balance(exclusive of net capital) \$3,596,484

Water and Sewer Utility Fund - 2000 Construction (#3640):

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$156,847	\$23,392	\$180,239
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$156,847)		
9/30/13 Budgeted Ending Fund Balance	\$0		

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR \$23,392

Purchase Order Rollover 121079 CPH (\$23,392)

Defer capital expenditure budget - east force main improvements \$156,239

Revisions to Original Budgeted Fund Balance \$156,239

REVISED 9/30/13 Budgeted Ending Fund Balance (exclusive of net capital) \$156,239

Not requiring amendment:

Water and Sewer - Renewal & Replacement (#3610)	\$498,860
Water and Sewer - Service Availability (#402)	\$681,132

Total Water & Sewer "Fund Balance" (ties to CAFR) \$17,926,459

Attachment 2 - Budget Amendment Detail

11/18/13; Consent 300; Resolution 2013-31

Enterprise Funds

(Note - As enterprise funds, the following 'fund balances' are technically not their fund balances but rather a projection of their year-end net assets less net capital.)

Capital Assets (net of related debt)	Difference in Beg Fund Bal from projected to actual	Actual Ending Fund Balance as shown in the 9/30/12 CAFR
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Development Services Fund #420

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	(\$677,524)	\$0	\$441,343	(\$236,181)
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$138,709)			
9/30/13 Budgeted Ending Fund Balance	<u>(\$816,233)</u>			

Amendments to be approved tonight to Original FY 2012-2013 Budget (as approved on 9/24/12):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR \$441,343

Net increase to revenue budget per year-end actuals \$216,500
 Consent 203; 10.22.12 Project Dox (\$87,330)

Revisions to Original Budgeted Fund Balance \$570,513

REVISED 9/30/13 Budgeted Ending Fund Balance (exclusive of net capital) (\$245,720)

Stormwater Utility Fund #430

As approved by City Commission on 9/24/12 Public Hearing Item 501:

10/1/12 Budgeted Beginning Fund Balance	\$883,948	\$6,817,432	\$264,842	\$7,966,222
FY '13 Budgeted Appropriation to (from) Fund Balance	(\$570,485)			
9/30/13 Budgeted Ending Fund Balance	<u>\$313,463</u>			

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/12 CAFR \$264,842

Purchase Order rollover #112422 CH2M Hill (Solary Canals) (\$5,728)
 Decrease operating and capital budgets \$184,417

Revisions to Original Budgeted Fund Balance \$443,531

REVISED 9/30/13 Budgeted Ending Fund Balance (exclusive of net capital) \$756,994

Attachment 3 - General Fund Budget Amendment Summary

11/18/13; Consent 300; Resolution 2013-31

<u>Division #</u>	<u>FY 13 Original Annual Budget</u>	<u>Commission Approved Amendments to Appropriation</u>	Supplemental Appropriations		<u>Revenue Neutral Changes</u>	<u>Other Requests to Amend Appropriation</u>	<u>FY 13 Amended Annual Budget</u>
			<u>PO Rollovers</u>	<u>Inter/Intra Departmental Transfers</u>			
General Fund Revenues & Transfers	15,632,435						\$ 15,632,435
USDOE Grant - Parks lighting retrofit					\$ 250,000		\$ 250,000
Reimbursement - CRA Shepard Rd Streetscape					\$ 10,171		\$ 10,171
July 4th event - Revenue budget						\$ 19,750	\$ 19,750
Winter Wonderland - Revenue budget						\$ 5,500	\$ 5,500
Hometown Harvest event - Revenue budget						\$ 3,700	\$ 3,700
Spring Festival - Revenue budget						\$ 2,300	\$ 2,300
Intergovernmental revenue - ATV training						\$ 5,100	\$ 5,100
Transfer from W&S - bonus/sick leave for UB						\$ 12,954	\$ 12,954
Transfer from Tusca III - wall demo/ins prem						\$ 3,466	\$ 3,466
Byrne Grant - utility vehicle, trauma kits		\$ 15,559					\$ 15,559
Byrne Grant - self-aid kits		\$ 2,803					\$ 2,803
Police vehicle purchase - Trade In (transaction rollover from FY12)			\$ 23,500				\$ 23,500
Auction proceeds - PD gym equipment					\$ 2,400		\$ 2,400
Insurance proceeds - St Ctr/Meals on Wheels					\$ 501		\$ 501
Insurance proceeds - Traffic Accidents					\$ 7,744		\$ 7,744
Scrap metal proceeds - donated bus					\$ 1,486		\$ 1,486
Lien receipts - lot clearing					\$ 1,034		\$ 1,034
Inter-governmental revenues - criminal investigation State reimbursement					\$ 9,700		\$ 9,700
Recognition of misc income from eserow liability					\$ -		\$ -
Partnership league fees for gym rental					\$ 2,000		\$ 2,000
General Fund Revenues & Transfers	15,632,435	\$ 18,362	\$ 23,500	\$ -	\$ 285,036	\$ 52,770	\$ 16,012,103
General Fund Expenditures							
City Commission 1100	\$ 115,692			\$ 3,103			\$ 118,795
City Manager 1200	\$ 377,265			\$ (12,754)			\$ 364,511
City Clerk 1210	\$ 249,665			\$ 3,494			\$ 253,159
General Government - Legal Services 1220	\$ 241,000						\$ 241,000
Finance & Admin Services - General 1300	\$ 553,971			\$ (36,979)			\$ 516,992
Finance & Admin Services - Human Resources 1310	\$ 75,550			\$ 2,401			\$ 77,951
Information Systems - General 1340	\$ 721,572			\$ 11,259			\$ 732,831
Information Systems - KIVA/GIS 1343	\$ 120,886			\$ 4,296			\$ 125,182

Attachment 3 - General Fund Budget Amendment Summary

11/18/13; Consent 300; Resolution 2013-31

<i>Division #</i>	<i>FY 13 Original Annual Budget</i>	<i>Supplemental Appropriations</i>			<i>Inter/Intra Departmental Transfers</i>	<i>Revenue Neutral Changes</i>	<i>Other Requests to Amend Appropriation</i>	<i>FY 13 Amended Annual Budget</i>
		<i>Commission Approved Amendments to Appropriation</i>	<i>PO Rollovers</i>					
<i>Finance & Admin Services - Utility Billing</i>	1360	\$ 699,197			\$ 12,954			\$ 712,151
<i>Comm Development - Administration</i>	1510	\$ 215,039			\$ 322			\$ 215,361
<i>Comm Development - Planning</i>	1515	\$ 163,248			\$ 5,802			\$ 169,050
<i>Comm Development - Urban Beautification</i>	1525	\$ 620,187	\$ 36,628		\$ (36,697)	\$ 12,751		\$ 632,869
<i>Comm Development - Streetlighting</i>	1526	\$ 468,800						\$ 468,800
<i>General Government - General</i>	1900	\$ 1,621,985			\$ (352,286)			\$ 1,269,699
<i>Information Services - City Hall</i>	1910	\$ 33,400			\$ 1,369			\$ 34,769
<i>Finance & Admin Services - Risk Management</i>	1920	\$ 418,000				\$ 296		\$ 418,296
<i>Police - Chief</i>	2110	\$ 5,646,613			\$ 334,972	\$ 290		\$ 5,981,875
<i>Police - Criminal Investigations</i>	2113	\$ 30,430			\$ (7,281)	\$ 9,700		\$ 32,849
<i>Police - Operations Support</i>	2114	\$ 60,420			\$ 561		\$ 5,000	\$ 65,981
<i>Police - Operations</i>	2115	\$ 89,660	\$ 18,362	\$ 317,175	\$ 1,075	\$ 8,464		\$ 434,736
<i>Police - Information Services</i>	2116	\$ 587,748			\$ 14,132			\$ 601,880
<i>Police - Code Enforcement</i>	2118	\$ 20,055			\$ 7,993	\$ 1,034		\$ 29,082
<i>Police - Motorcycle</i>	2119	\$ 22,140						\$ 22,140
<i>Fire - Operations</i>	2240	\$ 55,000			\$ 64,999			\$ 119,999
<i>Public Works - Administration</i>	4410	\$ 144,426			\$ 4,307	\$ 52		\$ 148,785
<i>Public Works - Roads & ROW</i>	4412	\$ 475,544			\$ (14,769)	\$ 87		\$ 460,862
<i>Public Works - Fleet</i>	4413	\$ 188,958			\$ 5,134			\$ 194,092
<i>Public Works - Facilities</i>	4414	\$ 155,476			\$ 13,239	\$ 172		\$ 168,887
<i>P&R - Administration</i>	7200	\$ 185,608			\$ 1,216			\$ 186,824
<i>P&R - Athletics</i>	7210	\$ 220,740			\$ (42,127)			\$ 178,613
<i>P&R - Athletics Partnerships</i>	7212	\$ 26,300				\$ 2,000		\$ 28,300
<i>P&R - Parks & Grounds</i>	7230	\$ 846,711			\$ 32,003	\$ 250,000		\$ 1,128,714
<i>P&R - Programs</i>	7240	\$ 178,219			\$ 3,800			\$ 182,019
<i>P&R - Seniors</i>	7250	\$ 311,257			\$ (10,199)	\$ 190		\$ 301,248
<i>P&R - Community Events</i>	7260	\$ 35,000			\$ (15,339)		\$ 21,050	\$ 40,711
<i>General Fund Expenditures</i>		15,975,762	\$ 54,990	\$ 317,175	\$ -	\$ 285,036	\$ 26,050	16,659,013
<i>Budgeted Approp to (from) Fund Balance</i>		\$ (343,327)	\$ (36,628)	\$ (293,675)	\$ -	\$ -	\$ 26,720	\$ (646,910)