

COMMISSION AGENDA

ITEM 304

Informational	
Consent	X
Public Hearings	
Regular	

November 16, 2015

KS

SB

Special Meeting

City Manager

Department

REQUEST:

City Manager requesting the Commission consider approval of Resolution 2015-27, amending the Fiscal Year 2015 Budget.

SYNOPSIS:

This agenda item is needed to amend the Fiscal Year 2015 Budget, in the normal course of operations, 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
- 2014-2015 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.

This budget amendment provides for increased transfer from the General Fund to the Central Winds Debt Service Fund in anticipation of potential early debt reduction/retirement.

Shown in Attachment 2 are the final budgeted ending fund balances for all funds requiring amendment for the 2014-2015 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 2015. State statute requires that the final budget amendment be formalized by November 29, 2015 [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. 2015-27, the Final Budget for Fiscal Year 2014-2015 will be placed on the City's website [Section 166.241 (5) FS].

RECOMMENDATION:

It is recommended that the Commission approve Resolution 2015-27.

ATTACHMENTS:

1. Resolution Number 2015-27
2. Budget Amendment Detail – General Fund, Other Governmental Funds, Enterprise Funds
3. General Fund Budget Amendment Summary

RESOLUTION NUMBER 2015-27

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2014-2015 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 2014-2015 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 special meeting assembled on the 16th day of November, 2015.

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

11/16/15; Consent 304; Resolution 2015-27

General Fund

	Difference in	
	Beg Fund Bal	Actual Beg Fund
	Projected to	Balance 9/30/14
	Actual	CAFR

Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

General Fund #001:**As approved by City Commission on 9/22/14 Public Hearing Item 501:**

10/1/14 Budgeted Ending Fund Balance	\$7,914,338	\$581,325	\$8,495,663
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$432,744)		
9/30/15 Budgeted Ending Fund Balance	\$7,481,594		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$581,325
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Commission Approved:

Consent 303; 10.27.14 - 2014 Ford Escape - auction proceeds and transfer budget	\$19,500
Consent 303; 10.27.14 - 2014 Ford Escape (2110)	(\$19,500)

Additional Appropriation to (from) Fund Balance (<u>Comm Approved</u>)	\$0
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Fiscal Year '14 Purchase Order/Budget Rollovers:

Wayfinding project - PO Rollover #2014-938; National Sign Plazas (1520)	(\$11,250)
Dana Supply light bars - year-end timing issue (2130)	(\$10,409)
EOC Project rollover - year-end timing issue (2100)	(\$600)
Additional Appropriation to (from) Fund Balance (Purchase Order Rollovers)	(\$22,259)

Revenue Neutral:**Grants:**

Homeland Security grant - Revenues	\$54,182
Homeland Security grant - Expenditures (2100)	(\$54,182)
Byrne grant - body cameras - Revenues	\$16,430
Byrne grant - body cameras - Expenditures (2100)	(\$16,430)
Byrne grant - vehicle vault Consent 304; 2.9.15 - Revenues	\$2,804
Byrne grant - vehicle vault Consent 304; 2.9.16 - Expenditures (2100)	(\$2,804)
Seminole 9-1-1 reimbursement - Comm Center upgrade - Revenues	\$27,080
Seminole 9-1-1 Communication Center upgrade - Expenditures (2140)	(\$27,080)
CRA Reimbursement	\$8,000
CRA maintenance expenditure budget (1520)	(\$8,000)
Lot clearing reimbursement	\$510
Lot clearing expenditure budget (2150)	(\$510)
FMIT Grant revenues	\$1,225
FMIT Grant expenditures	(\$1,225)
Consent 305; 9.14.15 PEA Grant	\$500
Consent 305; 9.14.15 storage equipment (2140)	(\$500)
	\$0

Community Events:

Community Event Revenue - Spring Festival	\$3,937
Community Event Expenditure - Spring Festival (7400)	(\$3,937)
Community Event Revenue - Winter Wonderland	\$3,600
Community Event Expenditure - Winter Wonderland (7400)	(\$3,600)
Community Event Revenue - July 4th	\$16,579
Community Event Expenditure - July 4th (7400)	(\$16,579)
	\$0

Insurance/Recycling/Trade-In:

Insurance proceeds - traffic accident	\$950
Expenditure budget for damage to vehicle (2100)	(\$950)
Insurance proceeds - Veteran's Memorial	\$9,000
Repair budget for damage to Veteran's Memorial (7230)	(\$9,000)
	\$0

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

General Fund

	Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/14 CAFR
<u>Other:</u>		
FMIT insurance rebate	\$34,658	
FMIT insurance premium increase - accounting treatment (1920)	(\$22,369)	
FMIT insurance premium increase - accounting treatment (1310)	(\$12,289)	
Camp revenue increase due to enrollment and time-frame extension	\$38,780	
Camp expenditure budget due to enrollment and time-frame extension (7240)	(\$29,814)	
FEMA Close-out; assigned fund balance released from Solid Waste Fund	\$649,209	
Park improvements and vehicle (7230)	(\$157,000)	
Transfer to Central Winds Debt Service (1900)	(\$300,000)	
Transfer to EICSI Fund - customer service initiatives (1600)	(\$98,209)	
Transfer to EICSI Fund - customer service initiatives (1360)	(\$10,500)	
Transfer to EICSI Fund - lobby improvements (1600/1900)	(\$54,600)	
PD and IS - comm center, switches (2100/1600)	(\$28,900)	
Fencing (7230)	(\$8,966)	
Increase General Fund revenues (elect franchise, half-cent, misc, PS grants)	\$206,000	
Transfer to Central Winds Debt Service (1900)	(\$206,000)	
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	\$0	
<u>Inter-departmental transfers:</u>		
Inter-departmental transfer FROM 72 (Parks) to PD for event public safety (7400)	\$4,721	
Inter-departmental transfer FROM 72 (Parks) to PD for event public safety (2100)	(\$4,721)	
Inter-departmental transfer FROM 19 (Gen Gov't) sick-leave buy-back allocation	\$117,293	
Inter-departmental transfer TO multiple divisions for sick-leave buy-back allocation (see attachment 3)	(\$117,293)	
Inter-departmental transfer FROM 19 (Gen Gov't) merit allocation	\$102,284	
Inter-departmental transfer TO multiple divisions for merit allocation (see attachment 3)	(\$102,284)	
Inter-departmental transfer FROM Dep't 12 (Executive) for transfer to debt service fund(s)	\$84,700	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$84,700)	
Inter-departmental transfer FROM Dep't 13 (Finance) for transfer to debt service fund(s)	\$37,000	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$37,000)	
Inter-departmental transfer FROM Dep't 15 (Com Dev) for transfer to debt service fund(s)	\$146,100	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$146,100)	
Inter-departmental transfer FROM Dep't 16 (Info Svcs) for transfer to debt service fund(s)	\$83,000	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$83,000)	
Inter-departmental transfer FROM Dep't 72 (Parks) for transfer to debt service fund(s)	\$59,200	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$59,200)	
Inter-departmental transfer FROM Dep't 41 (Public Works) for transfer to debt service fund(s)	\$91,500	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$91,500)	
Inter-departmental transfer FROM Dep't 22 (Fire) for transfer to debt service fund(s)	\$21,000	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$21,000)	
Inter-departmental transfer FROM Dep't 21 (Police) for transfer to debt service fund(s)	\$81,500	
Inter-departmental transfer TO Dep't 19 (General Gov't) for transfer to debt service fund(s)	(\$81,500)	
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	\$0	
Additional Appropriation to (from) Fund Balance (<u>Revenue Neutral</u>)	\$0	
<u>Other</u>		
Community Event Revenue - Hometown Harvest	\$2,550	
Community Event Expenditure - Hometown Harvest (7260/7400)	(\$3,902)	
Reduced fuel budget due to declining pricing (4110/1520/2100)	\$6,500	
Increase Electricity Franchise and Utility Tax revenue budget	\$170,000	
Capital budget - five patrol vehicles (2100)	(\$170,000)	
CRA District reimbursement 17-92	\$43,000	
CRA District expenditure budget (1520)	(\$29,652)	
Additional Appropriation to (from) Fund Balance (<u>Other</u>)	\$18,496	
Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$3,763)	
REVISED 9/30/15 Budgeted Ending Fund Balance	<hr/> \$8,059,156 <hr/>	

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

Difference in Beg	
Fund Bal	Actual Beg
Projected to	Fund Balance
Actual	9/30/14 CAFR

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

Police Education Fund #101

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$9,995	\$4,420	\$14,415
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$9,975)		
9/30/15 Budgeted Ending Fund Balance	<u>\$20</u>		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$4,420
Traffic Fine Revenue	\$4,107
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$8,527</u>
REVISED 9/30/15 Budgeted Ending Fund Balance	<u>\$8,547</u>

Special Law Enforcement Fund - Local #102

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$23,457	\$3,988	\$27,445
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$22,705)		
9/30/15 Budgeted Ending Fund Balance	<u>\$752</u>		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$3,988
Increase confiscated property revenues to reflect actuals	\$19,737
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$23,725</u>
REVISED 9/30/15 Budgeted Ending Fund Balance	<u>\$24,477</u>

Special Law Enforcement Trust Fund - Federal #103

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$49,298	\$46,063	\$95,361
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$43,345)		
9/30/15 Budgeted Ending Fund Balance	<u>\$5,953</u>		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$46,063
Increase confiscated property revenues to reflect actuals	\$34,749
Consent 303; 10.27.14 - 2014 Ford Escape - transfer budget	(\$4,825)
Consent 304; 10.27.14 - Crimeline donation	(\$1,000)
Consent 301; 1.12.15 - server for PD body cameras	(\$5,927)
Consent 301; 3.23.15 - supplemental appropriation (computers, sound meter, fingerprint system, pro tablets, etc.)	(\$17,645)
Consent 301; 3.23.15 - storage unit; FLC grant revenues	\$1,334
FMIT Grant revenues	\$1,775
FMIT Grant expenditures	(\$1,775)
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$52,749</u>
REVISED 9/30/15 Budgeted Ending Fund Balance	<u>\$58,702</u>

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

Difference in Beg	
Fund Bal	Actual Beg
Projected to	Fund Balance
Actual	9/30/14 CAFR

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

Transportation Improvement Fund #120

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$537,118	\$93,478	\$630,596
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$260,093)		
9/30/15 Budgeted Ending Fund Balance	\$277,025		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$93,478
Consent 301; 2.9.15 - Bucket Truck	(\$55,500)
Reimbursement from Road Improvement Fund - 2nd Gen	\$1,308,747
Consent 301; 8.10.15 - Sidewalks and curb replacement	(\$91,663)
Consent 302; 9.14.15 - Sidewalks and curb replacement	(\$40,000)
Net capital budget reduction	\$80,000
Consent 301; 6.22.15 - Ford F-550	(\$35,612)

Revisions to Original Budgeted Appropriation to (from) Fund Balance **\$1,259,450**

REVISED 9/30/15 Budgeted Ending Fund Balance \$1,536,475

Road Improvements Fund #121

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$1,488,004	(\$567,673)	\$920,331
FY '15 Budgeted Appropriation to (from) Fund Balance	\$783,125		
9/30/15 Budgeted Ending Fund Balance	\$2,271,129		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	(\$567,673)
PO Rollover - #2014-355 (Pegasus)	(\$16,503)
Increase Sales Tax Reimbursement - 2nd Gen	\$1,484,769
Defer interfund capital transfer for Magnolia Park to subsequent FY	\$300,000
Reimburse Transportation Improvement Fund	(\$1,308,747)
Increase Grant Revenues - Winding Hollow and Market Square	\$629,498
Net capital budget increase due to scope and timing of various capital projects	(\$272,240)

Revisions to Original Budgeted Appropriation to (from) Fund Balance **\$249,104**

REVISED 9/30/15 Budgeted Ending Fund Balance \$2,520,233

Solid Waste/Recycling Fund #130

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$2,647,649	\$85,366	\$2,733,015
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$186,564)		
9/30/15 Budgeted Ending Fund Balance	\$2,461,085		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$85,366
Increase legal services budget - franchise agreement issue	(\$19,000)
FEMA close out; assigned fund balance released; transfer to General Fund	(\$649,209)
Decrease Commercial Franchise Fee budget - instead they will go directly to General Fund	(\$50,000)
Decrease transfer to General Fund - instead franchise revenue will go directly to General Fund	\$50,000
Increase disposal expenditure budget	(\$25,000)

Revisions to Original Budgeted Appropriation to (from) Fund Balance **\$66,366**

REVISED 9/30/15 Budgeted Ending Fund Balance \$2,527,451

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

Difference in Beg	Actual Beg
Fund Bal	Fund Balance
Projected to	9/30/14 CAFR
Actual	

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

Arbor Fund #140

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$248,011	\$55,498	\$303,509
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$63,816)		
9/30/15 Budgeted Ending Fund Balance	<u>\$184,195</u>		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$55,498		
Decrease Transfer from Arbor to W&S	\$4,894		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$60,392</u>		
REVISED 9/30/15 Budgeted Ending Fund Balance	<u>\$244,587</u>		

Transportation Impact Fee Fund #150

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$1,016,259	\$150,213	\$1,166,472
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$873,100)		
9/30/15 Budgeted Ending Fund Balance	<u>\$143,159</u>		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$150,213		
Increase impact fee revenue budget (residential and commercial)	\$722,321		
Defer capital budget for Orange/Tuscora to FY2016	\$794,800		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$1,667,334</u>		
REVISED 9/30/15 Budgeted Ending Fund Balance	<u>\$1,810,493</u>		

Police Impact Fee Fund #151

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$28,947	\$29,279	\$58,226
FY '15 Budgeted Appropriation to (from) Fund Balance	\$145		
9/30/15 Budgeted Ending Fund Balance	<u>\$29,092</u>		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$29,279		
Increase impact fee revenue budget (residential and commercial)	\$103,125		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$132,404</u>		
REVISED 9/30/15 Budgeted Ending Fund Balance	<u>\$161,496</u>		

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

	Difference in Beg	
	Fund Bal	Actual Beg
	Projected to	Fund Balance
	Actual	9/30/14 CAFR

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

Fire Impact Fee Fund #152

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$1,346,097	\$51,519	\$1,397,616
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$18,400)		
9/30/15 Budgeted Ending Fund Balance	\$1,327,697		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$51,519		
Increase impact fee revenue budget (residential and commercial)	\$237,300		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$288,819		
REVISED 9/30/15 Budgeted Ending Fund Balance	\$1,616,516		

Park Impact Fee Fund #153

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$124,401	\$241,727	\$366,128
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$7,400)		
9/30/15 Budgeted Ending Fund Balance	\$117,001		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$241,727		
Increase impact fee revenue budget	\$432,000		
Central Winds Shade Structure - PO 2014-14973 (Korkat) and 141391(Gulf Coast Sports)	(\$82,392)		
Consent 301; 6.8.15 Trotwood Park improvements	(\$31,500)		
Reduce data processing budget	\$8,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$567,835		
REVISED 9/30/15 Budgeted Ending Fund Balance	\$684,836		

Oak Forest Maintenance Fund #161

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$42,890	\$8,676	\$51,566
FY '15 Budgeted Appropriation to (from) Fund Balance	\$2,939		
9/30/15 Budgeted Ending Fund Balance	\$45,829		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$8,676		
Traffic Accident proceeds	\$4,100		
Repair budget related to accident	(\$4,100)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$8,676		
REVISED 9/30/15 Budgeted Ending Fund Balance	\$54,505		

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

Difference in Beg	Actual Beg
Fund Bal	Fund Balance
Projected to	9/30/14 CAFR
Actual	

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

Tuscawilla III Assessment Area Fund #162

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$5,365	\$2,282	\$7,647
FY '15 Budgeted Appropriation to (from) Fund Balance	\$541		(\$61,318)
9/30/15 Budgeted Ending Fund Balance	\$5,906		(\$53,671)

See footnote*

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$2,282
Consent 303; 6.22.15 Sign at Northern Way	(\$3,000)
Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$718)

REVISED 9/30/15 Budgeted Ending Fund Balance

\$5,188

*Due to the distinctive accounting treatment associated with this internal loan, neither proceeds nor principal reductions are booked in the fund, therefore, in the CAFR fund balance a deficit is reflected. Outstanding principal

(\$58,847)

(\$53,659)

2003 Debt Service Fund #201

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$191,190	\$84,925	\$276,115
FY '15 Budgeted Appropriation to (from) Fund Balance	\$656,400		
9/30/15 Budgeted Ending Fund Balance	\$847,590		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$84,925
Decrease transfer from General Fund	(\$60,000)
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$24,925

REVISED 9/30/15 Budgeted Ending Fund Balance

\$872,515

Central Winds Debt Service Fund #240

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$24,783	\$522	\$25,305
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$3,072)		
9/30/15 Budgeted Ending Fund Balance	\$21,711		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$522
Transfer in from General Fund in anticipation of early debt reduction/retirement	\$1,260,000
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$1,260,522

REVISED 9/30/15 Budgeted Ending Fund Balance

\$1,282,233

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

	Difference in Beg	
	Fund Bal	Actual Beg
	Projected to	Fund Balance
	Actual	9/30/14 CAFR

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

1999 Construction Capital Project Fund #301

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$917,613	\$1,681	\$919,294
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$916,700)		
9/30/15 Budgeted Ending Fund Balance	\$913		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$1,681		
Defer capital expenditure budget - Magnolia Park	\$1,069,000		
Defer transfer in from Road Imp Fund for Magnolia Park	(\$300,000)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$770,681		
REVISED 9/30/15 Budgeted Ending Fund Balance	\$771,594		

Utility/Public Works Facility Capital Project Fund #304

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$873,358	\$99,373	\$972,731
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$872,900)		
9/30/15 Budgeted Ending Fund Balance	\$458		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$99,373		
Defer capital project budget - Utility/PW Facility	\$831,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$930,373		
REVISED 9/30/15 Budgeted Ending Fund Balance	\$930,831		

Excellence in Customer Service Initiative CP Fund #305

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Balance	\$44,494	\$17,182	\$61,676
FY '15 Budgeted Appropriation to (from) Fund Balance	(\$2,398)		
9/30/15 Budgeted Ending Fund Balance	\$42,096		

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/14 CAFR	\$17,182		
Transfer from General Fund for customer service initiatives, lobby improvements, etc	\$163,309		
Increase capital budget	(\$65,100)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$115,391		
REVISED 9/30/15 Budgeted Ending Fund Balance	\$157,487		

Attachment 2 - Budget Amendment Detail

11/16/15; Consent 304; Resolution 2015-27

Enterprise Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2014 as approved by City Commission on 3/23/2015 Regular 600; Fiscal Year 2014-2015 Original Budget as approved by City Commission on 9/22/14 Public Hearing 501.

	Difference in Beg		Actual Ending
Net Capital Assets	Fund Bal - Projected to Actual		Fund Equity 9/30/14 CAFR

Water and Sewer Operating Fund #410

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Equity	\$4,922,653	\$13,777,110	\$932,192	\$19,631,955
FY '15 Budgeted Appropriation to (from) Fund Equity	(\$215,989)			
9/30/15 Budgeted Ending Fund Equity	<u>\$4,706,664</u>		plus W&S Sve Avail Fund	<u>\$1,385,020</u>
				\$21,016,975

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Equity from projected to actual as shown in 9/30/14 CAFR	\$932,192
PO Rollover #2014-1043 (CPH)	(\$5,120)
Decrease Transfer from Arbor to W&S	(\$4,894)
Reduced fuel budget due to declining pricing	\$7,000
Net reductions to capital budget primarily related to the east force water main Regular 601; 7.27.15 - Sup Ap CPH	\$800,000
	(\$281,863)

Revisions to Original Budgeted Fund Equity	<u>\$1,447,315</u>
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REVISED 9/30/15 Budgeted Ending Fund Equity (exclusive of net capital)	<u>\$6,153,979</u>
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Stormwater Utility Fund #411

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Equity	\$818,689	\$7,714,295	\$136,631	\$8,669,615
FY '15 Budgeted Appropriation to (from) Fund Equity	(\$549,228)			
9/30/15 Budgeted Ending Fund Equity	<u>\$269,461</u>			

REVISED 9/30/15 Budgeted Ending Fund Equity

Difference in Beginning Fund Equity from projected to actual as shown in 9/30/14 CAFR	\$136,631
Reduced fuel budget due to declining pricing	\$1,500
Defer capital project (Lombardy)	\$232,970
Review Fee revenue budget - CED Strategies	\$6,290
Review Fee expenditure budget - Northern Oaks	(\$6,290)

Revisions to Original Budgeted Appropriation to (from) Fund Equity	<u>\$371,101</u>
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REVISED 9/30/15 Budgeted Ending Fund Equity (exclusive of net capital)	<u>\$640,562</u>
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Development Services Fund #420

As approved by City Commission on 9/22/14 Public Hearing Item 501:

10/1/14 Budgeted Beginning Fund Equity	\$162,954	\$49,825	(\$3,269)	\$209,510
FY '15 Budgeted Appropriation to (from) Fund Equity	\$316,801			
9/30/15 Budgeted Ending Fund Equity	<u>\$479,755</u>			

Amendments to be approved tonight to Original FY 2014-2015 Budget (as approved on 9/22/14):

Difference in Beginning Fund Equity from projected to actual as shown in 9/30/14 CAFR	(\$3,269)
ICC Reimbursement for Code Committee participation	\$725
Travel expense for Code Committee participation	(\$725)
Increase plans review revenue per actuals at 8.14.15	\$157,000
Increase permit revenue per actuals actuals at 8.14.15	\$544,000
Contract services - increase expenditure budget	(\$65,000)
Increase expenditure budget	(\$40,000)

Revisions to Original Budgeted Fund Equity	<u>\$592,731</u>
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REVISED 9/30/15 Budgeted Ending Fund Equity (exclusive of net capital)	<u>\$1,072,486</u>
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Attachment 3 - General Fund Budget Amendment Summary

11/16/15; Consent 304; Resolution 2015-27

<u>Division #</u>	<u>FY 15 Original Annual Budget</u>	<u>Commission- Approved Amendments to Appropriation</u>	<u>PO/Budget Rollovers</u>	<u>Inter/Intra Departmental Transfers</u>	<u>Revenue Neutral Changes</u>	<u>Other Requests to Amend Appropriation</u>	<u>FY 15 Amended Annual Budget</u>
General Fund Revenues & Transfers:	\$ 16,731,230						\$ 16,731,230
Homeland Security grant revenues					\$ 54,182		\$ 54,182
2014 Ford Escape - auction, t.fer budget		\$ 19,500					\$ 19,500
Winter Wonderland - Revenue budget					\$ 3,600		\$ 3,600
Hometown Harvest - Revenue budget						\$ 2,550	\$ 2,550
Seminole 9-1-1 reimbursement - Comm Center upgrade					\$ 27,080		\$ 27,080
FEMA Close-out; assigned fund balance released					\$ 649,209		\$ 649,209
Increase Electricity Franchise and Utility Tax revenue						\$ 170,000	\$ 170,000
CRA Reimbursement					\$ 8,000		\$ 8,000
FMIT Health Insurance rebate					\$ 34,658		\$ 34,658
Spring Festival - Revenue budget					\$ 3,937		\$ 3,937
July 4th - Revenue budget					\$ 16,579		\$ 16,579
Byrne grant - body cameras					\$ 16,430		\$ 16,430
Byrne grant - vehicle vault					\$ 2,804		\$ 2,804
Camp revenue increase					\$ 38,780		\$ 38,780
CRA District reimbursement						\$ 43,000	\$ 43,000
Lot clearing reimbursement					\$ 510		\$ 510
Reduce transfer in from W&S					\$ 950		\$ 950
Insurance proceeds - Vet Memorial; traffic accident					\$ 9,000		\$ 9,000
Increase General Fund revenues (elect franchise, half-cent, misc, PS grants)						\$ 206,000	\$ 206,000
FMIT Grant revenue					\$ 1,225		\$ 1,225
PEAF Grant revenue					\$ 500		\$ 500
General Fund Revenues & Transfers	\$ 16,731,230	\$ 19,500	\$ -	\$ -	\$ 867,444	\$ 421,550	\$ 18,039,724
General Fund Expenditures:							
City Commission	1100	\$ 108,697		\$ 2,020			\$ 110,717
City Manager	1200	\$ 335,848		\$ (59,956)			\$ 275,892
City Clerk	1210	\$ 265,202		\$ (18,506)			\$ 246,696
General Government - Legal Services	1400	\$ 217,500					\$ 217,500
General Government - General	1900	\$ 1,598,791		\$ 384,423	\$ 325,000	\$ 206,000	\$ 2,514,214
Finance & Admin Services - General	1300	\$ 615,519		\$ (17,125)			\$ 598,394
Finance & Admin Services - Human Resources	1310	\$ 111,178		\$ (7,342)	\$ 12,289		\$ 116,125
Finance & Admin Services - Utility Billing	1360	\$ 744,058		\$ 7,404	\$ 10,500		\$ 761,962
Finance & Admin Services - Risk Management	1920	\$ 429,000			\$ 22,369		\$ 451,369

Attachment 3 - General Fund Budget Amendment Summary

11/16/15; Consent 304; Resolution 2015-27

	<u>Division #</u>	<u>FY 15 Original Annual Budget</u>	<u>Commission- Approved Amendments to Appropriation</u>	<u>PO/Budget Rollovers</u>	<u>Inter/Intra Departmental Transfers</u>	<u>Revenue Neutral Changes</u>	<u>Other Requests to Amend Appropriation</u>	<u>FY 15 Amended Annual Budget</u>
Information Systems - General	1600	\$ 997,123			\$ (71,637)	\$ 137,259		\$ 1,062,745
Information Systems - KIVA/GIS	1620	\$ 71,529			\$ 5,244			\$ 76,773
Information Systems - City Hall	1910	\$ 24,136						\$ 24,136
Comm Development - Administration	1500	\$ 224,484			\$ 6,473			\$ 230,957
Comm Development - Planning	1510	\$ 171,095			\$ (16,624)			\$ 154,471
Comm Development - Urban Beautification	1520	\$ 660,884		\$ 11,250	\$ (102,000)	\$ 8,000	\$ 28,152	\$ 606,286
Comm Development - Streetlighting	1530	\$ 483,800			\$ (24,000)			\$ 459,800
Police - Chief	2100	\$ 6,374,884		\$ 600	\$ 119,667	\$ 17,750	\$ 170,000	\$ 6,682,901
Police - Criminal Investigations	2110	\$ 19,145	\$ 19,500		\$ (2,429)			\$ 36,216
Police - Operations Support	2120	\$ 36,640			\$ (4,220)			\$ 32,420
Police - Operations	2130	\$ 40,590		\$ 10,409	\$ 2,850	\$ (506)		\$ 53,343
Police - Special Operations	2135	\$ 12,825			\$ (2,026)			\$ 10,799
Police - Information Services	2140	\$ 561,063			\$ (57,792)	\$ 105,377		\$ 608,648
Police - Code Enforcement	2150	\$ 12,050			\$ (904)	\$ 510		\$ 11,656
Fire - Operations	2200	\$ 87,600			\$ (21,000)			\$ 66,600
Public Works - Facilities	1930	\$ 231,859			\$ (10,007)			\$ 221,852
Public Works - Fleet	1940	\$ 209,711			\$ 3,429			\$ 213,140
Public Works - Administration	4100	\$ 158,646			\$ 1,908			\$ 160,554
Public Works - Roads & ROW	4110	\$ 528,211			\$ (75,027)		\$ (5,000)	\$ 448,184
P&R - Administration	7200	\$ 201,154			\$ 636			\$ 201,790
P&R - Athletics	7210	\$ 184,892			\$ (12,076)			\$ 172,816
P&R - Athletics Partnerships	7220	\$ 31,200			\$ (1,700)			\$ 29,500
P&R - Parks & Grounds	7230	\$ 907,076			\$ (19,953)	\$ 174,966		\$ 1,062,089
P&R - Programs	7240	\$ 176,502			\$ 23,366	\$ 29,814		\$ 229,682
P&R - Seniors	7250	\$ 296,082			\$ (18,462)	\$ 3,600	\$ 3,902	\$ 285,122
P&R - Community Events	7400	\$ 35,000			\$ (14,634)	\$ 20,516		\$ 40,882
General Fund Expenditures		17,163,974	\$ 19,500	\$ 22,259	\$ -	\$ 867,444	\$ 403,054	\$ 18,476,231
Budgeted Approp to (from) Fund Balance		\$ (432,744)	\$ -	\$ (22,259)	\$ -	\$ -	\$ 18,496	\$ (436,507)