

# COMMISSION AGENDA

## ITEM 303

<b>Informational</b>	
<b>Consent</b>	<b>X</b>
<b>Public Hearings</b>	
<b>Regular</b>	

November 21, 2016

KS

SB

Special Meeting

City Manager

Department

### REQUEST:

City Manager is requesting that the Commission consider approval of Resolution 2016-22 amending the Fiscal Year 2015-2016 Budget.

### SYNOPSIS:

This agenda item is needed to amend the Fiscal Year 2015-2016 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
- 2015-2016 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 2015-2016 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 2017. This budget amendment will allow for future debt reductions via an increased transfer from the General Fund to the Central Winds Debt Service Fund as well as future City Hall improvements. State statute requires that the final budget amendment be formalized by November 29, 2016.

**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 six (6) 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. 2016-22, the Final Budget for Fiscal Year 2015-2016 will be placed on the City's website.

**RECOMMENDATION:**

It is recommended that the Commission approve Resolution 2016-22.

**ATTACHMENTS:**

1. Resolution Number 2016-22
2. Budget Amendment Detail – General Fund, Other Governmental Funds, Enterprise Funds
3. General Fund Budget Amendment Summary

**RESOLUTION NUMBER 2016-22****A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2015-2016 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 2015-2016 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 21<sup>st</sup> day of November, 2016.

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**CHARLES LACEY, Mayor**

**ATTEST:**

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**ANDREA LORENZO-LUACES**, City Clerk

**Approved as to legal form and sufficiency for  
the City of Winter Springs only:**

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**ANTHONY A. GARGANESE**, City Attorney

**Attachment 2 - Budget Amendment Detail**

11/21/16; Consent 303; Resolution 2016-22

General Fund

Difference in	
Beg Fund Bal	Actual Beg Fund
Projected to	Balance 9/30/15
Actual	CAFR

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

**Funds not included in this summary do not require budget amendment**

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

**General Fund #001:****As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	\$7,914,338	\$581,438	\$8,495,776
FY '15 Budgeted Appropriation to (from) Fund Balance	\$3,451		
9/30/16 Budgeted Ending Fund Balance	<u>\$7,917,789</u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$581,438
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**Commission Approved:**

Consent 301, 4.11.16 - Moss Park playground equipment with partial contingency (7230)	(\$40,068)
Consent 304, 12.15.15 - Byrne grant revenue	\$14,085
Consent 304, 12.15.15 - Byrne grant expenditure - tasers (2130)	(\$14,085)
Consent 302, 4.11.16 - JAG Grant revenue	\$2,705
Consent 302, 4.11.16 - JAG Grant expenditure - anti-theft devices (2130)	(\$2,705)
Consent 302, 7.25.16 - Donation from Action Church	\$8,700
Consent 302, 7.25.16 - Donation from Action Church - tactical ballistic blanket expenditure (2130)	(\$8,700)
Additional Appropriation to (from) Fund Balance ( <u>Comm Approved</u> )	<u>(\$40,068)</u>

**Fiscal Year '15 Purchase Order/Budget Rollovers:**

PO Rollover #2015-2154 Sign King and 2015-2270 Signal Technology - new vehicle lighting (2100)	(\$43,143)
Additional Appropriation to (from) Fund Balance (Purchase Order Rollovers)	<u>(\$43,143)</u>

**Revenue Neutral:****Grants:**

Byrne grant revenues - mobile command center	\$50,000
Byrne grant expenditures - mobile command center (2120)	(\$50,000)
Net increase to revenue streams (per actual receipts) for purposes of Chamber's renovation	\$155,458
Net decrease to contingency for purposes of Chamber's renovation (1900)	\$19,542
Transfer to EICSI Fund in anticipation of FY17 Commission Chamber's renovation (1900)	(\$175,000)
Net increase to revenue streams (per actual receipts) for purposes of debt reduction (attachment 3)	\$259,100
Net decrease to multiple expenditure accounts for purposes of debt reduction (attachment 3)	\$755,900
Transfer to Central Winds Debt Service (1900) - in anticipation of FY17 debt reduction (attachment 3)	(\$1,015,000)
	<u>\$0</u>

**Other:****Community Events:**

Community Event Revenue - Spring Festival	\$4,328
Community Event Expenditure - Spring Festival (7400)	(\$4,328)
Community Event Revenue - Winter Wonderland	\$4,715
Community Event Expenditure - Winter Wonderland (7400)	(\$4,715)
Community Event Revenue - Hometown Harvest	\$4,572
Community Event Expenditure - Hometown Harvest (7400)	(\$4,572)
Community Event Revenue - July 4th	\$20,075
Community Event Expenditure - July 4th (7400)	(\$20,075)

**Insurance/Recycling/Trade-In:**

Insurance proceeds - traffic accident	\$1,925
Expenditure budget for property damage (1520)	(\$1,925)
Insurance proceeds - traffic accident	\$1,154
Expenditure budget for property damage (2100)	(\$1,154)
Insurance proceeds - Veteran's Memorial, lightning claim	\$9,970
Repair budget for damage to Veteran's Memorial, lightning claim (7230)	(\$6,283)

## Attachment 2 - Budget Amendment Detail

11/21/16; Consent 303; Resolution 2016-22

General Fund

Difference in	
Beg Fund Bal	Actual Beg Fund
Projected to	Balance 9/30/15
Actual	CAFR

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

Misc:

Reduce fuel budgets due to declining fuel prices (2100, 4110, 7230)	\$34,350
CRA District Revenue - CRA US 17-92/SR 434 Streetscape	\$43,000
PO Rollover #2015-2072 Vanasse Hagen Brustlin CRA US 17-92/SR 434 Streetscape (1520)	(\$20,941)
Decrease inter-fund transfers related to assessment district costs	(\$3,369)
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	\$56,727

**Inter-departmental transfers:**

Inter-departmental transfer FROM Dep't 12 (City Clerk) - small tools reduction (1210)	\$600
Inter-departmental transfer TO Dep't 19 (Gen Gov't) - contingency increase (1900)	(\$600)
Inter-departmental transfer FROM Dep't 19 (Gen Gov't) - contingency reduction (1900)	\$6,045
Inter-departmental transfer TO Dep't 16 (Info Svcs) - e-alert flyers, Nixle, etc. (1600)	(\$6,045)
Inter-departmental transfer FROM 72 (Parks) to PD for event public safety (7400)	\$2,624
Inter-departmental transfer TO 21 (Police) for event public safety (2100)	(\$2,624)
Inter-departmental transfer FROM 19 (Gen Gov't) sick-leave buy-back allocation	\$128,900
Inter-departmental transfer TO multiple divisions for sick-leave buy-back and legal (see attachment 3)	(\$128,900)
Inter-departmental transfer FROM 13 (Finance) - employee relations (1310)	\$7,825
Inter-departmental transfer FROM Dep't 19 (General Gov't) - contingency (1900)	\$20,000
Inter-departmental transfer TO Dep't 19 (General Gov't) for legal (1400)	(\$27,825)
Inter-departmental transfer FROM Dep't 13 (Finance) for ballistic vests (1920)	\$13,650
Inter-departmental transfer TO Dep't 21 (Police) for ballistic vests (2130)	(\$13,650)
Inter-departmental transfer FROM Dep't 13 (Finance) for vehicles and legal (1920)	\$43,200
Inter-departmental transfer TO Dep't 19 (General Gov't) for vehicles (1900)	(\$18,200)
Inter-departmental transfer TO Dep't 19 (General Gov't) for legal (1400)	(\$25,000)
Inter-departmental transfer FROM Dep't 15 (Com Dev) - consulting (1500)	\$3,333
Inter-departmental transfer TO Dep't 13 (Finance) for customer service training (1310)	(\$3,333)
Inter-departmental transfer FROM Dep't 13 (Finance) - ins settlements, unemp (1920)	\$25,545
Inter-departmental transfer FROM Dep't 15 (Com Dev) - pole banners (1520)	\$6,000
Inter-departmental transfer TO Dep't 72 (Parks) for Park lighting, fencing, sidewalk, sod (7230)	(\$31,545)
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	\$0

Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$26,484)
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<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b>\$8,472,743</b>
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## Attachment 2 - Budget Amendment Detail

11/21/16; Consent 303; Resolution 2016-22

Difference in Beg	
Fund Bal	Actual Beg Fund
Projected to	Balance 9/30/15
Actual	CAFR

### Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

#### Police Education Fund #101

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	\$8,547	(\$1,479)	\$7,068
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$4,535)		
9/30/16 Budgeted Ending Fund Balance	<u>\$4,012</u>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	(\$1,479)		
Reduce training budget	\$300		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$1,179)		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$2,833</u></b>		

#### Special Law Enforcement Fund - Local #102

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	\$24,477	\$2,582	\$27,059
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$11,635)		
9/30/16 Budgeted Ending Fund Balance	<u>\$12,842</u>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$2,582		
Increase confiscated property revenues to reflect actuals	\$16,300		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$18,882)		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$31,724</u></b>		

#### Special Law Enforcement Trust Fund - Federal #103

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	\$58,702	(\$87)	\$58,615
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$55,488)		
9/30/16 Budgeted Ending Fund Balance	<u>\$3,214</u>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	(\$87)		
Increase confiscated property revenues to reflect actuals	\$10,425		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$10,338)		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$13,552</u></b>		

## Attachment 2 - Budget Amendment Detail

11/21/16; Consent 303; Resolution 2016-22

	Difference in Beg	
	Fund Bal	Actual Beg Fund
	Projected to	Balance 9/30/15
	Actual	CAFR

### Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

#### Transportation Improvement Fund #120

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	\$1,536,475	\$291,383	\$1,827,858
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$94,017)		
9/30/16 Budgeted Ending Fund Balance	<u>\$1,442,458</u>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$291,383		
PO Rollovers 2015-2292 MCG; 2015-1914 Duval Ford; 2015-1639 NDI Technologies	(\$168,787)		
Settlement insurance proceeds - auto accident	\$100,718		
Auto accident expenditure budget	(\$100,718)		
Consent 300; 11.16.15 Sup Approp for sidewalk/curb replacement	(\$190,000)		

Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>(\$67,404)</u>		
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<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$1,375,054</u></b>		
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#### Road Improvements Fund #121

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	\$2,520,233	\$326,983	\$2,847,216
FY '16 Budgeted Appropriation to (from) Fund Balance	\$473,300		
9/30/16 Budgeted Ending Fund Balance	<u>\$2,993,533</u>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$326,983		
PO Rollovers 2015-1642 AECOM; 2015-1640 Atlantic; 2015-1641 DRMP	(\$881,001)		
Increase Grant Revenues - Market Square (FDOT Pass-Through)	\$817,334		
Increase Sales Tax Reimbursement - 2nd Gen final draw	\$9,485		
Net transfer/capital budget decrease due to scope and timing of various capital projects	\$474,089		

Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$746,890</u>		
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<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$3,740,423</u></b>		
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#### Solid Waste/Recycling Fund #130

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	\$1,878,242	\$145,740	\$2,023,982
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$123,760)		
9/30/16 Budgeted Ending Fund Balance	<u>\$1,754,482</u>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$145,740		
Decrease Commercial Franchise revenue budget - instead routed directly to General Fund	(\$48,000)		

Decrease transfer to General Fund - instead franchise revenue to be routed directly to General Fund	\$48,000		
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Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$145,740</u>		
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<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$1,900,222</u></b>		
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## Attachment 2 - Budget Amendment Detail

11/21/16; Consent 303; Resolution 2016-22

Difference in Beg	
Fund Bal	Actual Beg Fund
Projected to	Balance 9/30/15
Actual	CAFR

### Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

#### Transportation Impact Fee Fund #150

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	<b>\$1,810,493</b>	\$216,706	<b>\$2,027,199</b>
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$921,600)		
9/30/16 Budgeted Ending Fund Balance	<b>\$888,893</b>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$216,706
Increase impact fee revenue budget (residential and commercial)	\$197,000
PO Rollovers 2015-449 CPH	(\$15,611)
Regular 501; 3.28.16 Sup Approp; CWP Transportation-related improvements	(\$729,419)
Consent 308; 5.9.16 Sup Approp; City Hall decel lane	(\$48,611)

Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$379,935)
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<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b>\$508,958</b>
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#### Police Impact Fee Fund #151

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	<b>\$161,496</b>	\$59,515	<b>\$221,011</b>
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$50,390)		
9/30/16 Budgeted Ending Fund Balance	<b>\$111,106</b>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$59,515
Increase impact fee revenue budget (residential and commercial)	\$37,000
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$96,515

<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b>\$207,621</b>
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#### Fire Impact Fee Fund #152

##### As approved by City Commission on 9/28/15 Public Hearing Item 501:

10/1/15 Budgeted Beginning Fund Balance	<b>\$1,616,516</b>	\$98,328	<b>\$1,714,844</b>
FY '16 Budgeted Appropriation to (from) Fund Balance	\$5,300		
9/30/16 Budgeted Ending Fund Balance	<b>\$1,621,816</b>		

##### Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$98,328
Increase impact fee revenue budget (residential and commercial)	\$78,000
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$176,328

<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b>\$1,798,144</b>
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**Attachment 2 - Budget Amendment Detail**

11/21/16; Consent 303; Resolution 2016-22

	Difference in Beg	
	Fund Bal	Actual Beg Fund
	Projected to	Balance 9/30/15
	Actual	CAFR

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

**Park Impact Fee Fund #153**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	\$684,836	\$136,092	\$820,928
FY '16 Budgeted Appropriation to (from) Fund Balance	\$2,000		
9/30/16 Budgeted Ending Fund Balance	<u>\$686,836</u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$136,092		
Increase impact fee revenue budget	\$100,000		
PO Rollover 2015-1870 CPH - Trotwood Park	(\$27,169)		
Consent 301; 4.11.16 REP Svcs Moss Park	(\$100,783)		
Consent 307; 5.9.16 Torcaso Park site improvements; inter-fund transfer out	(\$32,000)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$76,140</u>		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$762,976</u></b>		

**TLBD Maintenance Fund #160**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	\$301,871	\$11,879	\$313,750
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$63,783)		
9/30/16 Budgeted Ending Fund Balance	<u>\$238,088</u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$11,879		
Traffic Accident proceeds	\$2,038		
Repair budget related to accident	(\$2,038)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$11,879</u>		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$249,967</u></b>		

**2003 Debt Service Fund #201**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	\$932,515	(\$56,839)	\$875,676
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$37,836)		
9/30/16 Budgeted Ending Fund Balance	<u>\$894,679</u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	(\$56,839)		
Increase investment revenue	\$250		
Increase consulting budget for arbitrage calculation	(\$250)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>(\$56,839)</u>		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$837,840</u></b>		

## Attachment 2 - Budget Amendment Detail

11/21/16; Consent 303; Resolution 2016-22

Difference in Beg	
Fund Bal	Actual Beg Fund
Projected to	Balance 9/30/15
Actual	CAFR

### Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

#### **1999/2011 Debt Service Fund #202**

##### **As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	<b>\$207,768</b>	\$2,627	<b>\$210,395</b>
FY '16 Budgeted Appropriation to (from) Fund Balance	\$8,092		
9/30/16 Budgeted Ending Fund Balance	<b>\$215,860</b>		

##### **Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$2,627		
Increase consulting budget for arbitrage calculation	(\$1,000)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$1,627		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b>\$217,487</b>		

#### **Central Winds Debt Service Fund #240**

##### **As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	<b>\$322,233</b>	\$844,782	<b>\$1,167,015</b>
FY '16 Budgeted Appropriation to (from) Fund Balance	\$731		
9/30/16 Budgeted Ending Fund Balance	<b>\$322,964</b>		

##### **Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$844,782		
Transfer in from General Fund in anticipation of early debt reduction/retirement	\$1,015,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$1,859,782		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b>\$2,182,746</b>		

#### **TLBD Debt Service Fund #261**

##### **As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	<b>\$186,434</b>	\$3,523	<b>\$189,957</b>
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$156,716)		
9/30/16 Budgeted Ending Fund Balance	<b>\$29,718</b>		

##### **Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$3,523		
Reduce capital expenditure budget - defer to FY17	\$50,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$53,523		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b>\$83,241</b>		

**Attachment 2 - Budget Amendment Detail**

11/21/16; Consent 303; Resolution 2016-22

	Difference in Beg	
	Fund Bal	Actual Beg Fund
	Projected to	Balance 9/30/15
	Actual	CAFR

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

**1999 Construction Capital Project Fund #301**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	\$771,594	\$148,880	\$920,474
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$767,800)		
9/30/16 Budgeted Ending Fund Balance	<u>\$3,794</u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$148,880		
Defer capital expenditure budget - Magnolia Park	\$972,900		
Defer transfer in from Road Imp Fund for Magnolia Park	(\$300,000)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$821,780</u>		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$825,574</u></b>		

**Public Facilities Capital Project Fund #303**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	\$0	\$0	\$0
FY '16 Budgeted Appropriation to (from) Fund Balance	\$0		
9/30/16 Budgeted Ending Fund Balance	<u>\$0</u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$0		
Increase transfers in from Park Impact/Stormwater - Torcaso site improvements	\$64,000		
Increase capital budget for Torcaso site improvements	(\$64,000)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$0</u>		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$0</u></b>		

**Utility/Public Works Facility Capital Project Fund #304**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	\$930,831	\$8,645	\$939,476
FY '16 Budgeted Appropriation to (from) Fund Balance	(\$830,360)		
9/30/16 Budgeted Ending Fund Balance	<u>\$100,471</u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$8,645		
Defer capital project budget - Utility/PW Facility	\$100,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$108,645</u>		
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<b><u>\$209,116</u></b>		

**Attachment 2 - Budget Amendment Detail**

11/21/16; Consent 303; Resolution 2016-22

Difference in Beg	
Fund Bal	Actual Beg Fund
Projected to	Balance 9/30/15
Actual	CAFR

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

**Excellence in Customer Service Initiative CP Fund #305**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Balance	<b>\$157,487</b>	\$74,752	<b>\$232,239</b>
FY '16 Budgeted Appropriation to (from) Fund Balance	<u>(\$52,050)</u>		
9/30/16 Budgeted Ending Fund Balance	<u><b>\$105,437</b></u>		

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/15 CAFR	\$74,752
Transfer from General Fund for FY 17 City Hall improvements	\$175,000
Increase capital budget (NW contractual milestones)	(\$81,054)
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$168,698</u>
<b>REVISED 9/30/16 Budgeted Ending Fund Balance</b>	<u><b>\$274,135</b></u>

**Attachment 2 - Budget Amendment Detail**

11/21/16; Consent 303; Resolution 2016-22

**Enterprise Funds**

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

Net Capital Assets	Difference in Beg		Actual Ending Fund Equity 9/30/15 CAFR
	Fund Bal - Projected to Actual		

**Water and Sewer Operating Fund #410**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/15 Budgeted Beginning Fund Equity	\$6,153,979	\$13,784,513	(\$723,981)	\$19,214,511
FY '16 Budgeted Appropriation to (from) Fund Equity	(\$2,585,211)			
9/30/16 Budgeted Ending Fund Equity	<u>\$3,568,768</u>		plus W&S Svc Avail Fund	<u>\$2,816,153</u>
				<b>\$22,030,664</b>

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Equity from projected to actual as shown in 9/30/15 CAFR	(\$723,981)
PO Rollover #2015-2076 (Neptune) - meter reading equipment	(\$10,591)
Reduced fuel budget due to declining pricing	\$20,900
Recognition of contributed capital	\$27,478
Capitalization of contributed capital	(\$27,478)
Revisions to Original Budgeted Fund Equity	<u>(\$713,672)</u>
<b>REVISED 9/30/16 Budgeted Ending Fund Equity (exclusive of net capital)</b>	<b><u>\$2,855,096</u></b>

**Stormwater Utility Fund #411**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/14 Budgeted Beginning Fund Equity	\$818,689	\$7,607,659	(\$720,753)	\$7,705,595
FY '16 Budgeted Appropriation to (from) Fund Equity	(\$263,697)			
9/30/16 Budgeted Ending Fund Equity	<u>\$554,992</u>			

**REVISED 9/30/16 Budgeted Ending Fund Equity**

Difference in Beginning Fund Equity from projected to actual as shown in 9/30/15 CAFR	(\$720,753)
Reduced fuel budget due to declining pricing	\$5,500
Defer capital project (relining, outfall)	\$200,000
Consent 307; 5.9.16 - Torcaso site improvements (inter-fund transfer out)	(\$32,000)
Recognition of contributed capital	\$22,166
Capitalization of contributed capital	(\$22,166)
Revisions to Original Budgeted Appropriation to (from) Fund Equity	<u>(\$515,253)</u>
<b>REVISED 9/30/16 Budgeted Ending Fund Equity (exclusive of net capital)</b>	<b><u>\$39,739</u></b>

**Development Services Fund #420**

**As approved by City Commission on 9/28/15 Public Hearing Item 501:**

10/1/14 Budgeted Beginning Fund Equity	\$1,112,486	\$33,925	\$221,989	\$1,368,400
FY '16 Budgeted Appropriation to (from) Fund Equity	\$354,230			
9/30/16 Budgeted Ending Fund Equity	<u>\$1,466,716</u>			

**Amendments to be approved tonight to Original FY 2015-2016 Budget (as approved on 9/28/15):**

Difference in Beginning Fund Equity from projected to actual as shown in 9/30/15 CAFR	\$221,989
Reduce fuel budgets due to declining fuel prices	\$3,800
Reduce General Fund transfer out - IT projects deferred	\$25,000
Increase plans review/ permit revenue per actuals at 7.22.16	\$60,000
Contract services - increase expenditure budget	(\$60,000)
Revisions to Original Budgeted Fund Equity	<u>\$250,789</u>
<b>REVISED 9/30/16 Budgeted Ending Fund Equity (exclusive of net capital)</b>	<b><u>\$1,717,505</u></b>

**Attachment 3 - General Fund Budget Amendment Summary**

11/21/16; Consent 303; Resolution 2016-22

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

<u>Division #</u>	<u>FY 16 Original Annual Budget</u>	<u>Commission- Approved Amendments to Appropriation</u>	<u>PO/Budget Rollovers</u>	<u>Revenue Neutral Changes</u>	<u>Other Requests to Amend Appropriation</u>	<u>Inter/Intra Departmental Transfers</u>	<u>FY 16 Amended Annual Budget</u>
<b>General Fund Revenues &amp; Transfers:</b>	<b>\$ 17,240,997</b>						<b>\$ 17,240,997</b>
Byrne Grant - mobile command center				\$ 50,000			\$ 50,000
Net increase to revenue streams (Chamber renovation)				\$ 155,458			\$ 155,458
Net increase to revenue streams				\$ 259,100			\$ 259,100
Hometown Harvest - Revenue budget					\$ 4,572		\$ 4,572
Winter Wonderland - Revenue budget					\$ 4,715		\$ 4,715
Spring Festival - Revenue budget					\$ 4,328		\$ 4,328
July 4th - Revenue budget					\$ 20,075		\$ 20,075
Reduce Assessment District transfers					\$ (3,369)		\$ (3,369)
Byrne grant - tasers		\$ 14,085					\$ 14,085
JAG grant - ant-theft devices		\$ 2,705					\$ 2,705
Action Church donation		\$ 8,700					\$ 8,700
CRA District reimbursement					\$ 43,000		\$ 43,000
Insurance proceeds					\$ 13,049		\$ 13,049
<b>General Fund Revenues &amp; Transfers</b>	<b>\$ 17,240,997</b>	<b>\$ 25,490</b>	<b>\$ -</b>	<b>\$ 464,558</b>	<b>\$ 86,370</b>	<b>\$ -</b>	<b>\$ 17,817,415</b>

### Attachment 3 - General Fund Budget Amendment Summary

11/21/16; Consent 303; Resolution 2016-22

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2015 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2015-2016 Original Budget as approved by City Commission on 9/28/15 Public Hearing 501.

<u>Division #</u>	<u>FY 16 Original Annual Budget</u>	<u>Commission- Approved Amendments to Appropriation</u>	<u>PO/Budget Rollovers</u>	<u>Revenue Neutral Changes</u>	<u>Other Requests to Amend Appropriation</u>	<u>Inter/Intra Departmental Transfers</u>	<u>FY 16 Amended Annual Budget</u>	
<b>General Fund Expenditures:</b>								
City Commission	1100	\$ 119,049		\$ (9,800)		\$	109,249	
City Manager	1200	\$ 333,154		\$ (58,500)		\$ 2,914	\$ 277,568	
City Clerk	1210	\$ 258,521		\$ (18,500)		\$ 1,234	\$ 241,255	
General Government - Legal Services	1400	\$ 217,500				\$ 77,466	\$ 294,966	
General Government - General	1900	\$ 1,400,835		\$ 1,170,458		\$ (144,607)	\$ 2,426,686	
Finance & Admin Services - General	1300	\$ 623,534		\$ (27,300)		\$ 7,727	\$ 603,961	
Finance & Admin Services - Human Resources	1310	\$ 137,018		\$ 3,500		\$ (4,492)	\$ 136,026	
Finance & Admin Services - Utility Billing	1360	\$ 776,686					\$ 776,686	
Finance & Admin Services - Risk Management	1920	\$ 531,103		\$ (8,800)		\$ (82,395)	\$ 439,908	
Information Systems - General	1600	\$ 890,541		\$ (45,000)		\$ 11,080	\$ 856,621	
Information Systems - City Hall	1910	\$ 25,868		\$ (8,400)			\$ 17,468	
Comm Development - Administration	1500	\$ 277,599		\$ (3,500)		\$ 946	\$ 275,045	
Comm Development - Planning	1510	\$ 160,621		\$ (12,600)		\$ (50)	\$ 147,971	
Comm Development - Urban Beautification	1520	\$ 614,694		\$ (66,000)	\$ 22,866	\$ (6,000)	\$ 565,560	
Comm Development - Streetlighting	1530	\$ 493,997		\$ (47,000)			\$ 446,997	
Police - Chief	2100	\$ 6,270,749	\$ 43,143	\$ (187,400)	\$ (21,896)	\$ 37,021	\$ 6,141,617	
Police - Criminal Investigations	2110	\$ 21,820		\$ (2,500)			\$ 19,320	
Police - Operations Support	2120	\$ 54,050		\$ 46,300		\$ (750)	\$ 99,600	
Police - Operations	2130	\$ 221,402	\$ 25,490			\$ 39,963	\$ 286,855	
Police - Special Operations	2135	\$ 11,434				\$ (919)	\$ 10,515	
Police - Information Services	2140	\$ 616,281		\$ (21,300)		\$ 19,525	\$ 614,506	
Police - Code Enforcement	2150	\$ 12,220				\$ 861	\$ 13,081	
Fire - Operations	2200	\$ 70,000					\$ 70,000	
Public Works - Facilities	1930	\$ 200,734		\$ (44,000)		\$ 153	\$ 156,887	
Public Works - Fleet	1940	\$ 210,773		\$ (4,600)		\$ 1,718	\$ 207,891	
Public Works - Administration	4100	\$ 159,323		\$ (44,000)		\$ 1,699	\$ 117,022	
Public Works - Roads & ROW	4110	\$ 532,785		\$ (62,000)	\$ (7,400)	\$ 2,729	\$ 466,114	
P&R - Administration	7200	\$ 207,947		\$ (4,000)		\$ 17,842	\$ 221,789	
P&R - Athletics	7210	\$ 181,342		\$ (24,000)		\$ (2,375)	\$ 154,967	
P&R - Athletics Partnerships	7220	\$ 33,850				\$ (1,213)	\$ 32,637	
P&R - Parks & Grounds	7230	\$ 971,478	\$ 40,068	\$ (15,000)	\$ 2,383	\$ 81,486	\$ 1,080,415	
P&R - Programs	7240	\$ 252,890		\$ (16,000)		\$ (7,231)	\$ 229,659	
P&R - Seniors	7250	\$ 312,748		\$ (25,500)		\$ (29,332)	\$ 257,916	
P&R - Community Events	7400	\$ 35,000			\$ 33,690	\$ (25,000)	\$ 43,690	
<b>General Fund Expenditures</b>		<b>17,237,546</b>	\$ 65,558	\$ 43,143	\$ 464,558	\$ 29,643	\$ -	<b>17,840,448</b>
<b>Budgeted Approp to (from) Fund Balance</b>		<b>\$ 3,451</b>	\$ (40,068)	\$ (43,143)	\$ -	\$ 56,727	\$ -	<b>\$ (23,033)</b>