

# COMMISSION AGENDA

## ITEM 300

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

April 23, 2018

KS

SB

Regular Meeting

City Manager

Department

### REQUEST:

The Finance and Administrative Services Department is requesting that the Commission consider approval of Resolution 2018-07 amending the Fiscal Year 2017-2018 Budget.

### SYNOPSIS:

This agenda item is needed to amend the Fiscal Year 2017-2018 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
- 2017-2018 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 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 budgeted ending fund balances for all funds in need

of amendment for the 2017-2018 fiscal year. Please note: these are budgeted figures only, as opposed to audited financial statements which will be available March 2019. State statute requires that the final budget amendment be formalized by November 29, 2018.

**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 business days of approval and adoption of Resolution 2018-07, the amended budget for Fiscal Year 2017-2018 will be placed on the City's website.

**RECOMMENDATION:**

Staff recommends that the Commission approve Resolution 2018-07

**ATTACHMENTS:**

1. Resolution 2018-07
2. Budget Amendment Detail – General Fund, Other Governmental Funds, Enterprise Funds
3. General Fund Budget Amendment Summary by division

**RESOLUTION 2018-07****A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2017-2018 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 2017-2018 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 23<sup>rd</sup> day of April, 2018.

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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**

4/23/18; Consent 300; Resolution 2018-07

## General Fund

	Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/17 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501; Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

**General Fund #001:**

As approved by City Commission on 9/25/17 Public Hearing Item 501:

10/1/17 Budgeted Beginning Fund Balance	\$8,499,465	\$6,818	\$8,506,283
FY 2018 Budgeted Appropriation to (FROM) Fund Balance	\$2,953		
9/30/18 Budgeted Ending Fund Equity	<u>\$8,502,418</u>		

Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/17 CAFR	\$6,818
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**Revenue Neutral:**Community Events:

Community Event Revenue - Spring Festival	\$8,020
Community Event Expenditure - Spring Festival (7400)	(\$8,020)
Community Event Revenue - Winter Wonderland	\$7,360
Community Event Expenditure - Winter Wonderland (7400)	(\$7,360)
Community Event Revenue - Hometown Harvest	\$6,150
Community Event Expenditure - Hometown Harvest (7400)	(\$6,150)
	<u>\$0</u>

Insurance/Recycling/Trade-In:

Insurance proceeds - traffic accident	\$1,954
Expenditure budget for property damage (4110)	(\$1,954)
Insurance proceeds - traffic accident	\$5,297
Expenditure budget for property damage (2100)	(\$5,297)
	<u>\$0</u>

**Other:**

Reduce revenue transfer budget from Water and Sewer - meter reading no longer contracted out	(\$125,000)
Reduce contract budget in Utility Billing (1360)	\$125,000
	<u>\$0</u>

**Inter-departmental transfers:**

Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency reduction (1900)	\$22,038
Inter-departmental transfer TO Dep't 15 Com Dev - Urban beautification (1520)	(\$22,038)
Inter-departmental transfer FROM Dep't 19 Gen Gov't - labor relations (1400)	\$10,000
Inter-departmental transfer TO Dep't 72 Parks - City banners (7230)	(\$10,000)
Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency reduction (1900)	\$95,162
Inter-departmental transfer TO multiple divisions for sick-leave buy-back (see attachment 3)	(\$95,162)
Inter-departmental transfer FROM 14 Gen Gov't - labor relations (1400)	\$40,000
Inter-departmental transfer TO Dep't 15 Com Dev - urban beautification (1520)	(\$40,000)
	<u>\$0</u>

Revisions to Original Budgeted Appropriation to (FROM) Fund Balance

\$0

REVISED 9/30/18 Budgeted Ending Fund Balance

\$8,509,236

**Attachment 2 - Budget Amendment Detail**

4/23/18; Consent 300; Resolution 2018-07

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/17 CAFR
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**Other Governmental Funds**

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501; Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

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

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$9,307	\$15,967	\$25,274
FY 2018 Budgeted Appropriation to (from) Fund Balance	(\$9,275)		
9/30/18 Budgeted Ending Fund Balance	<b>\$32</b>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$15,967		
Increase confiscated property revenues to reflect YTD actuals	\$4,500		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$20,467		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b>\$20,499</b>		

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

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$35,478	\$11,898	\$47,376
FY 2018 Budgeted Appropriation to (from) Fund Balance	(\$35,203)		
9/30/18 Budgeted Ending Fund Balance	<b>\$275</b>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$11,898		
Increase confiscated property revenues to reflect YTD actuals (DOJ)	\$7,525		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$19,423		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b>\$19,698</b>		

**Solid Waste/Recycling Fund #130**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$1,805,205	\$48,653	\$1,853,858
FY 2018 Budgeted Appropriation to (from) Fund Balance	(\$156,583)		
9/30/18 Budgeted Ending Fund Balance	<b>\$1,648,622</b>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$48,653		
Emergency/recovery expenditure budget - Hurricane Irma debris management	(\$675,000)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$626,347)		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b>\$1,022,275</b>		

**Attachment 2 - Budget Amendment Detail**

4/23/18; Consent 300; Resolution 2018-07

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/17 CAFR
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**Other Governmental Funds**

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501; Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

**Arbor Fund #140**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$133,937	\$155,664	\$289,601
FY 2018 Budgeted Appropriation to (from) Fund Balance	(85,620)		
9/30/18 Budgeted Ending Fund Balance	<u>\$48,317</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$155,664		
Increase arbor revenue budget to reflect YTD actuals	\$88,000		
FY2018 tree maintenance/removal expenditure budget	(\$20,000)		
Memorial Tree Planting revenue - Carbone	\$650		
Memorial Tree Planting expenditure - Carbone	(\$650)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$223,664</u>		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b><u>\$271,981</u></b>		

**Transportation Impact Fee Fund #150**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$934,946	\$100,778	\$1,035,724
FY 2018 Budgeted Appropriation to (from) Fund Balance	(898,600)		
9/30/18 Budgeted Ending Fund Balance	<u>\$36,346</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$100,778		
Increase impact fee revenue budget to reflect YTD actuals (residential and commercial)	\$66,600		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$167,378</u>		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b><u>\$203,724</u></b>		

**Police Impact Fee Fund #151**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$378,284	\$151,998	\$530,282
FY 2018 Budgeted Appropriation to (from) Fund Balance	\$1,900		
9/30/18 Budgeted Ending Fund Balance	<u>\$380,184</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$151,998		
Increase impact fee revenue budget to reflect YTD actuals (residential and commercial)	\$7,500		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$159,498</u>		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b><u>\$539,682</u></b>		

**Attachment 2 - Budget Amendment Detail**

4/23/18; Consent 300; Resolution 2018-07

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/17 CAFR
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**Other Governmental Funds**

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501; Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

**Fire Impact Fee Fund #152**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$2,197,368	\$206,772	\$2,404,140
FY 2018 Budgeted Appropriation to (from) Fund Balance	\$11,000		
9/30/18 Budgeted Ending Fund Balance	<u>\$2,208,368</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$206,772		
Increase impact fee revenue budget to reflect YTD actuals (residential and commercial)	\$5,950		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$212,722</u>		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b><u>\$2,421,090</u></b>		

**Park Impact Fee Fund #153**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$1,098,330	\$374,982	\$1,473,312
FY 2018 Budgeted Appropriation to (from) Fund Balance	(\$246,200)		
9/30/18 Budgeted Ending Fund Balance	<u>\$852,130</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$374,982		
Consent 301; 4.9.18 Meadowlark Log Home pavilion; supplemental appropriation	(\$150,000)		
Increase impact fee revenue budget to reflect YTD actuals	\$26,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$250,982</u>		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b><u>\$1,103,112</u></b>		

**TLBD Maintenance Fund #160**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$196,827	\$58,697	\$255,524
FY 2018 Budgeted Appropriation to (from) Fund Balance	(\$47,420)		
9/30/18 Budgeted Ending Fund Balance	<u>\$149,407</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$58,697		
Residual Equity Transfer from TLBD DS Fund #262 - debt now fully retired	\$1,861		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$60,558</u>		
<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<b><u>\$209,965</u></b>		



**Attachment 2 - Budget Amendment Detail**

4/23/18; Consent 300; Resolution 2018-07

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/17 CAFR
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**Other Governmental Funds**

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501; Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

**Oak Forest Debt Service Fund #260**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$2,580	\$5,817	\$8,397
FY 2018 Budgeted Appropriation to (from) Fund Balance	(\$2,500)		
9/30/18 Budgeted Ending Fund Balance	<u>\$80</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR \$5,817

Increase expenditure budget - debt has been fully retired, residual equity to be fully utilized or transferred to Oak Forest Maintenance Fund (\$5,897)

Revisions to Original Budgeted Appropriation to (from) Fund Balance (\$80)

**REVISED 9/30/18 Budgeted Ending Fund Balance** \$0

**TLBD II Debt Service Fund #262**

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$424	\$1,422	\$1,846
FY 2018 Budgeted Appropriation to (from) Fund Balance	\$0		
9/30/18 Budgeted Ending Fund Balance	<u>\$424</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR \$1,422

Residual Equity Transfer to Fund #160 (TLBD Maint); debt now fully retired (\$1,861)

Recognize investment earnings YTD \$15

Revisions to Original Budgeted Appropriation to (from) Fund Balance (\$424)

**REVISED 9/30/18 Budgeted Ending Fund Balance** \$0

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

**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	\$104,493	\$89,543	\$194,036
FY 2018 Budgeted Appropriation to (from) Fund Balance	(\$104,000)		
9/30/18 Budgeted Ending Fund Balance	<u>\$493</u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR \$89,543

Transfer to Capital Project Fund for City Hall Improvements (\$95,349)

Recognize investment earnings YTD \$313

Reduce small tools budget \$5,000

Revisions to Original Budgeted Appropriation to (from) Fund Balance (\$493)

**REVISED 9/30/18 Budgeted Ending Fund Balance** \$0

**Attachment 2 - Budget Amendment Detail**

4/23/18; Consent 300; Resolution 2018-07

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/17 CAFR
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**Other Governmental Funds**

HELPPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501;  
Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

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

at 9.30.17 Receivable	<b>\$1,305,466</b> (\$1,085,000)
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**As approved by City Commission on 9/25/17 Public Hearing Item 501:**

10/1/17 Budgeted Beginning Fund Balance	<b>\$204,248</b>	\$16,218	<b>\$220,466</b>
FY 2018 Budgeted Appropriation to (from) Fund Balance	<u>(\$237,228)</u>		Spendable FB
9/30/18 Budgeted Ending Fund Balance	<u><b>(\$32,980)</b></u>		

**Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):**

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$16,218
Recognize revenue budget for loan repayment	\$120,000
Increase transfer budget from #304 - PW/Utility CP Fund - residual equity	\$95,349
Increase CIP budget for various capital projects (City Hall commission chambers, kiosk, etc.)	(\$95,349)
Consent 301; 2.12.18; City Hall improvements (excludes contingency)	(\$9,400)

Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$126,818</u>
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<b>REVISED 9/30/18 Budgeted Ending Fund Balance</b>	<u><b>\$93,838</b></u>
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**Attachment 2 - Budget Amendment Detail**

4/23/18; Consent 300; Resolution 2018-07

Enterprise Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501; Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

Net Capital, Restricted, NPL	Difference in Beg Fund Bal - Projected to Actual	Actual Ending Fund Equity 9/30/17 CAFR
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**Water and Sewer Operating Fund #410**

As approved by City Commission on 9/25/17 Public Hearing Item 501:

10/1/17 Budgeted Beginning Fund Balance	\$6,507,943	\$17,142,707	(\$1,308,032)	\$22,342,618
FY 2018 Budgeted Appropriation to (from) Fund Equity	(\$696,951)			
9/30/18 Budgeted Ending Fund Equity	<u>\$5,810,992</u>		plus W&S Svc Avail Fund	<u>\$4,840,479</u>
				<b>\$27,183,097</b>

Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	(\$1,308,032)
Partial PO Rollovers #2017-1786 CPH; waste water master plan; \$85,031 available to roll only utilizing \$10,500	(\$10,500)
Insurance proceeds - WTP #2 Irma damage	\$6,380
Expenditure budget - WTP #2 Irma damage	(\$6,380)
Revisions to Original Budgeted Fund Equity	<u>(\$1,318,532)</u>

**REVISED 9/30/18 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL) \$4,492,460**

**Development Services Fund #420**

As approved by City Commission on 9/25/17 Public Hearing Item 501:

10/1/17 Budgeted Beginning Fund Equity	\$1,997,872	(\$106,460)	\$887,050	\$2,778,462
FY 2018 Budgeted Appropriation to (from) Fund Equity	\$529,511			
9/30/18 Budgeted Ending Fund Equity	<u>\$2,527,383</u>			

Amendments to be approved tonight to Original FY 2017-2018 Budget (as approved on 9/25/17):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/17 CAFR	\$887,050
Consent 301; 2.12.18; City Hall improvements (excludes contingency)	(\$132,600)
Revisions to Original Budgeted Fund Equity	<u>\$754,450</u>

**REVISED 9/30/18 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL) \$3,281,833**

## Attachment 3 - General Fund Budget Amendment Summary

4/23/18; Consent 300; Resolution 2018-07

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2017 as approved by City Commission on 3/19/2018 Regular 501; Fiscal Year 2017-2018 Original Budget as approved by City Commission on 9/25/17 Public Hearing 501.

		<i>FY 18</i>	<i>Revenue</i>	<i>Inter/Intra</i>	<i>FY 18</i>
		<i>Original</i>	<i>Neutral</i>	<i>Departmental</i>	<i>Amended</i>
<i>Division #</i>	<i>Annual</i>	<i>Annual</i>	<i>Changes</i>	<i>Transfers</i>	<i>Annual</i>
	<i>Budget</i>	<i>Budget</i>			<i>Budget</i>
<b>General Fund Revenues &amp; Transfers:</b>		\$ 17,572,116			\$ 17,572,116
Community Event revenue budget			\$ 21,530		\$ 21,530
Reduce transfer from W&S - insource meter-reading			\$ (125,000)		\$ (125,000)
Insurance proceeds			\$ 7,251		\$ 7,251
<b>General Fund Revenues &amp; Transfers</b>		<b>\$ 17,572,116</b>	<b>\$ (96,219)</b>	<b>\$ -</b>	<b>\$ 17,475,897</b>
<b>General Fund Expenditures:</b>					
City Commission	1100	\$ 112,661			\$ 112,661
City Manager	1200	\$ 284,077		\$ 8,939	\$ 293,016
City Clerk	1210	\$ 255,060		\$ 5,330	\$ 260,390
General Government - Legal Services	1400	\$ 296,000		\$ (50,000)	\$ 246,000
General Government - General	1900	\$ 1,820,635		\$ (196,050)	\$ 1,624,585
Finance & Admin Services - General	1300	\$ 664,984		\$ 9,462	\$ 674,446
Finance & Admin Services - Human Resources	1310	\$ 150,117		\$ 889	\$ 151,006
Finance & Admin Services - Utility Billing	1360	\$ 700,040	\$ (125,000)	\$ 1,826	\$ 576,866
Finance & Admin Services - Risk Management	1920	\$ 440,300			\$ 440,300
Information Systems - General	1600	\$ 907,752		\$ 6,932	\$ 914,684
Information Systems - City Hall	1910	\$ 25,786			\$ 25,786
Comm Development - Administration	1500	\$ 274,778		\$ 5,784	\$ 280,562
Comm Development - Planning	1510	\$ 78,218			\$ 78,218
Comm Development - Urban Beautification	1520	\$ 600,252		\$ 62,038	\$ 662,290
Comm Development - Streetlighting	1530	\$ 484,428			\$ 484,428
Police - Chief	2100	\$ 6,578,559	\$ 5,297	\$ 107,233	\$ 6,691,089
Police - Criminal Investigations	2110	\$ 46,095			\$ 46,095
Police - Operations Support	2120	\$ 14,000			\$ 14,000
Police - Operations	2130	\$ 125,095		\$ 2,345	\$ 127,440
Police - Special Operations	2135	\$ 7,900			\$ 7,900
Police - Information Services	2140	\$ 546,120		\$ 1,910	\$ 548,030
Police - Code Enforcement	2150	\$ 11,155		\$ (500)	\$ 10,655
Fire - Operations	2200	\$ 69,000		\$ 3,108	\$ 72,108
Public Works - Facilities	1930	\$ 171,511		\$ 4	\$ 171,515
Public Works - Fleet	1940	\$ 204,966		\$ 4,296	\$ 209,262
Public Works - Administration	4100	\$ 138,664		\$ 115	\$ 138,779
Public Works - Roads & ROW	4110	\$ 479,435	\$ 1,954	\$ 4,551	\$ 485,940
P&R - Administration	7200	\$ 230,288		\$ 5,978	\$ 236,266
P&R - Athletics	7210	\$ 192,326		\$ 1,207	\$ 193,533
P&R - Athletics Partnerships	7220	\$ 22,620		\$ 3,176	\$ 25,796
P&R - Parks & Grounds	7230	\$ 1,125,518		\$ 4,150	\$ 1,129,668
P&R - Programs	7240	\$ 230,958		\$ 6,848	\$ 237,806
P&R - Seniors	7250	\$ 259,865		\$ 429	\$ 260,294
P&R - Community Events	7400	\$ 20,000	\$ 21,530		\$ 41,530
<b>General Fund Expenditures</b>		<b>17,569,163</b>	<b>\$ (96,219)</b>	<b>\$ -</b>	<b>\$ 17,472,944</b>
<b>Budgeted Approp to (from) Fund Balance</b>		<b>\$ 2,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,953</b>