

COMMISSION AGENDA

ITEM 302

Informational	
Consent	X
Public Hearings	
Regular	

November 13, 2017

KS

SB

Regular Meeting

City Manager

Department

REQUEST:

City Manager is requesting Commission approval of Resolution 2017-14, amending the Fiscal Year 2017 Budget.

SYNOPSIS:

This agenda item is needed to amend the Fiscal Year 2017 budget for those funds which vary from the originally adopted budget. The 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
- 2016-2017 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 allows for transfers to the Solid Waste Fund for debris management costs for the FY2017 hurricanes, to the Capital Project Fund for the Fieldhouse project, and additional contributions to reduce current liabilities.

Shown in Attachment 2 are the final budgeted ending fund balances for all funds requiring amendment for Fiscal Year 2017. Please note: these are budgeted figures only, not to be confused with audited financial statements which will be available by the end of March 2018. State statute allows for budget amendments at any time within the fiscal year or within up to 60 days following the end of the fiscal year [Section 166.241 (3) 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 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. 2017-14, the Final Budget for Fiscal Year 2016-2017 will be placed on the City's website [Section 166.241 (5) F.S.].

RECOMMENDATION:

Staff recommends that the Commission approve Resolution 2017-14, amending the Fiscal Year 2017 Budget.

ATTACHMENTS:

1. Resolution 2017-14
2. Budget Amendment Detail – General Fund, Other Governmental Funds, Enterprise Funds
3. General Fund Budget Amendment Summary

RESOLUTION 2017-14

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2016-2017 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 2016-2017 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 13th day of November, 2017.

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

11/13/17; Consent 302; Resolution 2017-14

General Fund

	Difference in	
	Beg Fund Bal	Actual Beg Fund
	Projected to	Balance 9/30/16
	Actual	CAFR

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/27/2017 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/26/16 Public Hearing 501.

General Fund #001:

As approved by City Commission on 9/26/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$7,914,338	\$586,075	\$8,500,413
FY 2016 Budgeted Appropriation to (FROM) Fund Balance	\$1,668		
9/30/17 Budgeted Ending Fund Balance	<u>\$7,916,006</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/26/16):

Difference in Beginning Fund Balance FROM projected to actual as shown in 9/30/16 CAFR	\$586,075
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Fiscal Year 2016 Purchase Order/Budget Rollovers:

PO Rollover #2016-909 Vanassee Hangen Brustlin - CRA Streetscape 17-92/434 (1520)	(\$3,813)
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Additional Appropriation to (FROM) Fund Balance (Purchase Order Rollovers)	<u>(\$3,813)</u>
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Revenue Neutral:

Grants:

Byrne grant revenues - tasers, mobile printers, camera mast	\$44,576
Byrne grant expenditures - tasers, mobile printers (2100)	(\$18,401)
Byrne grant expenditures - camera mast (2120)	(\$26,175)
Net increase to revenue budget (attachment 3)	\$452,000
Net decrease to expense budgets (1900, 1210, 2200 see attachment 3)	\$48,000
Transfer to Solid Waste Fund (4110) for purposes of storm recovery (attachment 3)	(\$500,000)
	<u>\$0</u>

Other:

Community Events:

Community Event Revenue - Spring Festival	\$7,861
Community Event Expenditure - Spring Festival (7400)	(\$7,861)
Community Event Revenue - Winter Wonderland	\$7,085
Community Event Expenditure - Winter Wonderland (7400)	(\$7,085)
Community Event Revenue - Hometown Harvest	\$6,150
Community Event Expenditure - Hometown Harvest (7400)	(\$6,150)
Community Event Revenue - July 4th	\$18,750
Community Event Expenditure - July 4th (7400)	(\$18,750)

Insurance/Recycling/Trade-In:

Insurance proceeds - traffic accident	\$1,197
Insurance proceeds - traffic accident	\$2,300
Expenditure budget for property damage (1520)	(\$2,300)
Insurance proceeds - traffic accident	\$11,081
Expenditure budget for property damage (2100, 2130)	(\$11,081)
Insurance proceeds - traffic accident	\$705
Expenditure budget for property damage (7230)	(\$705)
	<u>\$1,197</u>

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

General Fund

Difference in	
Beg Fund Bal	Actual Beg Fund
Projected to	Balance 9/30/16
Actual	CAFR

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/27/2017 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/26/16 Public Hearing 501.

Inter-departmental transfers:

Inter-departmental transfer FROM Dep't 19 Gen Gov't - contingency reduction (1900)	\$64,213
Inter-departmental transfer TO Dep't 16 Info Svcs - New World training (1600)	(\$1,700)
Inter-departmental transfer TO Dep't 11 Executive - Farewell dinner (1100)	(\$1,032)
Inter-departmental transfer TO Dep't 41 Public Works - skid steer	(\$5,775)
Inter-departmental transfer TO Dep't 72 Parks - skid steer	(\$55,706)
Inter-departmental transfer FROM Dep't 21 Police - health insurance (2100)	\$259,362
Inter-departmental transfer TO Dep't 72 Parks - capital projects (7230)	(\$200,000)
Inter-departmental transfer TO Dep't 72 Parks - Transfer TO Impact for Sam Smith (7230)	(\$44,362)
Inter-departmental transfer TO 19 Gen Gov't - legal (1400)	(\$15,000)
Inter-departmental transfer FROM 19 Gen Gov't - sick-leave buy-back allocation	\$100,369
Inter-departmental transfer TO multiple divisions for sick-leave buy-back (see attachment 3)	(\$100,369)
Inter-departmental transfer FROM Dep't 19 Gen Gov't - Consulting (1900)	\$26,300
Inter-departmental transfer TO Dep't 72 Parks - mower, t-ball, safety railing (7230)	(\$26,300)
Inter-departmental transfer FROM Dep't 15 Com Dev - vacancy (1510)	\$17,799
Inter-departmental transfer TO Dep't 16 Info Svcs - Windows data center (1600)	(\$17,799)
Inter-departmental transfer FROM Dep't 21 Police - training (2140)	\$1,500
Inter-departmental transfer TO Dep't 16 Info Svcs - educational incentive (1600)	(\$1,500)
Inter-departmental transfer FROM Dep't 12 Executive - printing (1100)	\$2,000
Inter-departmental transfer FROM Dep't 13 Finance - multiple accounts (1300, 1310, 1360, 1920)	\$35,000
Inter-departmental transfer FROM Dep't 15 Com Dev - multiple accounts (1500, 1510, 1520, 1530)	\$131,000
Inter-departmental transfer FROM Dep't 16 Info Svcs - multiple accounts (1600, 1910)	\$40,000
Inter-departmental transfer FROM Dep't 21 Police - multiple accounts (2100, 2140)	\$276,000
Inter-departmental transfer FROM Dep't 41 Public Works - multiple accounts (4100)	\$30,000
Inter-departmental transfer TO Dep't 72 Parks - Transfer TO #303 Field House (7230)	(\$514,000)

\$0

Revisions to Original Budgeted Appropriation to (FROM) Fund Balance

(\$2,616)

REVISED 9/30/17 Budgeted Ending Fund Balance

\$8,499,465

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/16 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

Special Law Enforcement Fund - Local #102

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$24,477	\$10,664	\$35,141
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$31,250)		
9/30/17 Budgeted Ending Fund Balance	<u>(\$6,773)</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$10,664		
Decrease FY17 Training budget	\$5,416		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$16,080</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$9,307</u>		

Special Law Enforcement Trust Fund - Federal #103

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$58,702	\$10,073	\$68,775
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$12,850)		
9/30/17 Budgeted Ending Fund Balance	<u>\$45,852</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$10,073		
Increase confiscated property revenues to reflect actuals (DOJ) Consent 305; 1.9.17 - Tasers, rifle receivers	\$3,580 (\$24,027)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>(\$10,374)</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$35,478</u>		

Transportation Improvement Fund #120

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$1,536,475	\$80,422	\$1,616,897
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$136,520)		
9/30/17 Budgeted Ending Fund Balance	<u>\$1,399,955</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$80,422		
PO Rollovers 2016-392 MCG, 1754 Traffic Control Devices, 1817 Pegasus - Hayes Rd Traffic Signal, Sidewalk/curb replacement	(\$107,009)		
Settlement insurance proceeds - Hayes Rd traffic signal accident	\$75,409		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$48,822</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$1,448,777</u>		

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Other Governmental Funds	Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/16 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

Road Improvements Fund #121

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$2,520,233	\$1,839,644	\$4,359,877
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$666,500)		
9/30/17 Budgeted Ending Fund Balance	<u>\$1,853,733</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$1,839,644		
PO Rollovers #2016-1249 & 1795 ARC Assoc, 1262 - Atlas Apex Roofing, 1947 VHB, 2022 Mercon, 2028 Prof Svcs, 2158 McCulloch - multiple 2nd and 3rd Gen capital projects	(\$200,036)		
Reduce CRA reimbursement to estimate of design costs	(\$344,786)		
Reduce capital budget - City Hall decel lane to be incurred in Trans Impact; Florida Ave construction to be deferred to FY 18	\$539,944		
Transfer to the 1999 Construction Fund to be deferred - Magnolia Amphitheater	\$212,000		
Multiple revisions to capital projects (bridge, City Hall generator/roof, field house design, etc)	\$407,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$2,453,766</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$4,307,499</u>		

Solid Waste/Recycling Fund #130

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$1,878,242	\$81,605	\$1,959,847
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$104,642)		
9/30/17 Budgeted Ending Fund Balance	<u>\$1,773,600</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$81,605		
Emergency/recovery expenditure budget needed debris management - Hurricane Matthew	(\$60,077)		
Emergency/recovery expenditure budget needed debris management - Hurricane Irma	(\$660,000)		
Garbage revenue - align budget with actuals	\$40,000		
Expenditure budget - align budget with actuals (disposal, landfill, admin)	(\$40,000)		
Transfer from General Fund for Storm Reserve	\$500,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>(\$138,472)</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$1,635,128</u>		

Transportation Impact Fee Fund #150

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$1,810,493	(\$425,263)	\$1,385,230
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$324,900)		
9/30/17 Budgeted Ending Fund Balance	<u>\$1,485,593</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	(\$425,263)		
Increase impact fee revenue budget (residential and commercial)	\$740,000		
PO Rollovers #2016-1466 CPH, 1473 Cathcart, 1596 Pegasus, 1946 Prof Svcs - CWP Roadway, City Hall decel lane	(\$742,865)		
Consent 301; 9.12.16; Tuocora decel lane	(\$65,503)		
Consent 304; 12.12.16; Central Winds roadway	(\$203,016)		
Reduce expenditure budget per year-end reevaluation of projects	\$146,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>(\$550,647)</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$934,946</u>		

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/16 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

Police Impact Fee Fund #151

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$161,496	\$56,298	\$217,794
FY 2017 Budgeted Appropriation to (from) Fund Balance	\$650		
9/30/17 Budgeted Ending Fund Balance	<u>\$162,146</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$56,298		
Increase impact fee revenue budget (residential and commercial)	\$172,240		
Rafetelis impact fee study	(\$12,400)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$216,138</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$378,284</u>		

Fire Impact Fee Fund #152

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$1,616,516	\$207,452	\$1,823,968
FY 2017 Budgeted Appropriation to (from) Fund Balance	\$5,900		
9/30/17 Budgeted Ending Fund Balance	<u>\$1,622,416</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$207,452		
Increase impact fee revenue budget (residential and commercial)	\$367,500		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$574,952</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$2,197,368</u>		

Park Impact Fee Fund #153

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$684,836	\$110,892	\$795,728
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$247,400)		
9/30/17 Budgeted Ending Fund Balance	<u>\$437,436</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$110,892		
Transfer from General Fund for share of Sam Smith playground equipment	\$44,362		
Consent 302; 3.13.17 REP Svcs Sam Smith Park which includes \$10,875 of approved 15% contingency	(\$145,304)		
Defer majority of pavilion project budget - hold sufficient budget for design costs	\$225,344		
Increase impact fee revenue budget	\$438,000		
Rafetelis impact fee study	(\$12,400)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$660,894</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$1,098,330</u>		

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/16 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

TLBD Maintenance Fund #160

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$301,871	\$9,052	\$310,923
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$114,096)		
9/30/17 Budgeted Ending Fund Balance	<u>\$187,775</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$9,052		
Traffic accident proceeds	\$2,400		
Repair budget related to accident	(\$2,400)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$9,052</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$196,827</u>		

Central Winds Debt Service Fund #240

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$322,233	\$854,670	\$1,176,903
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$938,372)		
9/30/17 Budgeted Ending Fund Balance	<u>(\$616,139)</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$854,670		
Reduce internal loan proceed budget	(\$373,000)		
Net reduction principal, interest, other debt service costs, consulting budget	\$145,541		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$627,211</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$11,072</u>		

TLBD I Capital/Debt Service Fund #261

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$186,434	(\$44,224)	\$142,210
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$70,277)		
9/30/17 Budgeted Ending Fund Balance	<u>\$116,157</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	(\$44,224)		
Reduce capital budget - defer to FY 18	\$50,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$5,776</u>		
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$121,933</u>		

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/16 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

1999 Construction Capital Project Fund #301

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$771,594	\$85,458	\$857,052
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$821,700)		
9/30/17 Budgeted Ending Fund Balance	(\$50,106)		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$85,458		
PO Rollover #2016-312 Starmer - Magnolia Park Amphitheater design	(\$19,790)		
Recognize Cross Seminole Trail interlocal reimbursement	\$11,100		
Defer transfer in from Road Imp Fund for Magnolia Park	(\$212,000)		
Defer capital expenditure budget - Magnolia Park	\$1,011,500		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$876,268		
REVISED 9/30/17 Budgeted Ending Fund Balance	\$826,162		

Public Facilities Capital Project Fund #303

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$0	\$34,599	\$34,599
FY 2017 Budgeted Appropriation to (from) Fund Balance	\$0		
9/30/17 Budgeted Ending Fund Balance	\$0		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$34,599		
PO Rollover #2016-1696 CPH - Torcaso Park Improvements	(\$34,599)		
Transfer from the General Fund for potential field house project	\$575,000		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	\$575,000		
REVISED 9/30/17 Budgeted Ending Fund Balance	\$575,000		

Utility/Public Works Facility Capital Project Fund #304

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$930,831	(\$438,190)	\$492,641
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$74,400)		
9/30/17 Budgeted Ending Fund Balance	\$856,431		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	(\$438,190)		
PO Rollovers #2016-871 Mitchell Const, 1948 CPH, 1957 Sourcelink, 1977 American Locksmith, 1992 Infinity, 2256 Eastwood - completion of Utility Admin Bldg	(\$313,748)		
Revisions to Original Budgeted Appropriation to (from) Fund Balance	(\$751,938)		
REVISED 9/30/17 Budgeted Ending Fund Balance	\$104,493		

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Difference in Beg Fund Bal Projected to Actual	Actual Beg Fund Balance 9/30/16 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

Excellence in Customer Service Initiative CP Fund #305

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Balance	\$157,487	\$1,165,611	\$1,323,098
FY 2017 Budgeted Appropriation to (from) Fund Balance	(\$98,850)		
9/30/17 Budgeted Ending Fund Balance	<u>\$58,637</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/16 CAFR	\$1,165,611
Defer capital project expenditure budget	\$65,000
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>\$1,230,611</u>
REVISED 9/30/17 Budgeted Ending Fund Balance	<u>\$1,289,248</u>

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Enterprise Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

	Net Capital, Restricted, NPL	Difference in Beg Fund Bal - Projected to Actual	Actual Ending Fund Equity 9/30/16 CAFR
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Water and Sewer Operating Fund #410

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Equity	\$4,632,959	\$14,149,465	\$1,691,991	\$20,474,415
FY 2017 Budgeted Appropriation to (from) Fund Equity	\$3,138,594			
9/30/17 Budgeted Ending Fund Equity	\$7,771,553		plus W&S Svc Avail Fund	\$4,033,634
				\$24,508,049

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Equity for budgeting purposes projected to actual	\$1,691,991
Initiatives	(\$2,734,966)
PO Rollovers #2016-1735 Bailey, 2138 Stay-Con - Control upgrades, lift station	(\$71,431)
Consent 302; 4.10.17; pumps	(\$48,504)
Consent 302; 6.12.17; wastewater master plan	(\$100,700)
Consent 301; 7.10.17; grit removal	(\$150,600)
Recognition of contributed capital	\$838,888
Capitalization of contributed capital	(\$838,888)
Revisions to Original Budgeted Fund Equity	(\$1,414,210)

REVISED 9/30/17 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL) **\$6,357,343**

Stormwater Utility Fund #411

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Equity	\$551,406	\$6,806,249	\$99,618	\$7,457,273
FY 2017 Budgeted Appropriation to (from) Fund Equity	(\$242,230)			
9/30/17 Budgeted Ending Fund Equity	\$309,176			

REVISED 9/30/17 Budgeted Ending Fund Equity

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Equity for budgeting purposes projected to actual	\$99,618
PO Rollover #2016-1445 CPH - Tuscawilla pond	(\$10,485)
Consent 303; 5.8.17; SJRWMD Grant - Solary Canal improvements	\$38,490
Consent 303; 5.8.17; SJRWMD Grant project design and permitting	(\$38,490)
Revisions to Original Budgeted Appropriation to (from) Fund Equity	\$127,623

REVISED 9/30/17 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL) **\$436,799**

Attachment 2 - Budget Amendment Detail

11/13/17; Consent 302; Resolution 2017-14

Enterprise Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2016 as approved by City Commission on 3/28/2016 Regular 500; Fiscal Year 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.	Difference in Beg Fund Bal - Projected to Actual	Actual Ending Fund Equity 9/30/16 CAFR
	Net Capital, Restricted, NPL	

Water and Sewer Service Availability Fund #412:

As approved by City Commission on 9/27/16 Public Hearing Item 501:

10/1/16 Budgeted Beginning Fund Equity	\$2,948,793	\$1,084,841	\$4,033,634
FY 2017 Budgeted Appropriation to (from) Fund Equity	\$9,700		
9/30/17 Budgeted Ending Fund Equity	<u>\$2,958,493</u>		

Amendments to be approved tonight to Original FY 2016-2017 Budget (as approved on 9/27/16):

Difference in Beginning Fund Equity for budgeting purposes projected to actual	\$1,084,841
Service Availability revenue budget	\$754,000
Revisions to Original Budgeted Fund Equity	<u>\$1,838,841</u>
REVISED 9/30/17 Budgeted Ending Fund Equity (excl of net capital, restricted, NPL)	<u>\$4,797,334</u>

Attachment 3 - General Fund Budget Amendment Summary

11/13/17; Consent 302; Resolution 2017-14

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 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

<u>Division #</u>	<u>FY 17 Original Annual Budget</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 17 Amended Annual Budget</u>
<i>General Fund Revenues & Transfers:</i>	\$ 17,342,723					\$ 17,342,723
Byrne Grants - mobile printers, tasers, mast camera			\$ 44,576			\$ 44,576
Net increase to revenue streams			\$ 452,000			\$ 452,000
Hometown Harvest - Revenue budget				\$ 6,150		\$ 6,150
Winter Wonderland - Revenue budget				\$ 7,085		\$ 7,085
Spring Festival - Revenue budget				\$ 7,861		\$ 7,861
July 4th - Revenue budget				\$ 18,750		\$ 18,750
Insurance proceeds				\$ 15,283		\$ 15,283
<i>General Fund Revenues & Transfers</i>	<u>\$ 17,342,723</u>	<u>\$ -</u>	<u>\$ 496,576</u>	<u>\$ 55,129</u>	<u>\$ -</u>	<u>\$ 17,894,428</u>

Attachment 3 - General Fund Budget Amendment Summary

11/13/17; Consent 302; Resolution 2017-14

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 2016-2017 Original Budget as approved by City Commission on 9/27/16 Public Hearing 501.

<u>Division #</u>	<u>FY 17 Original Annual Budget</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 17 Amended Annual Budget</u>
General Fund Expenditures:						
City Commission	1100	\$ 121,319			\$ (485)	\$ 120,834
City Manager	1200	\$ 273,606			\$ 9,479	\$ 283,085
City Clerk	1210	\$ 268,310	\$ (33,000)		\$ 3,758	\$ 239,068
General Government - Legal Services	1400	\$ 292,500			\$ 15,000	\$ 307,500
General Government - General	1900	\$ 1,534,356	\$ (24,000)		\$ (190,882)	\$ 1,319,474
Finance & Admin Services - General	1300	\$ 625,778			\$ 594	\$ 626,372
Finance & Admin Services - Human Resources	1310	\$ 152,736			\$ (4,000)	\$ 148,736
Finance & Admin Services - Utility Billing	1360	\$ 771,625			\$ (9,756)	\$ 761,869
Finance & Admin Services - Risk Management	1920	\$ 460,000			\$ (51,229)	\$ 408,771
Information Systems - General	1600	\$ 1,012,009			\$ (11,659)	\$ 1,000,350
Information Systems - City Hall	1910	\$ 25,034			\$ (3,000)	\$ 22,034
Comm Development - Administration	1500	\$ 245,386			\$ (57,748)	\$ 187,638
Comm Development - Planning	1510	\$ 162,260			\$ (74,957)	\$ 87,303
Comm Development - Urban Beautification	1520	\$ 600,773	\$ 3,813	\$ 2,300	\$ (19,000)	\$ 587,886
Comm Development - Streetlighting	1530	\$ 481,918			\$ (12,000)	\$ 469,918
Police - Chief	2100	\$ 6,302,332	\$ 18,401	\$ 3,630	\$ (388,856)	\$ 5,935,507
Police - Criminal Investigations	2110	\$ 43,390				\$ 43,390
Police - Operations Support	2120	\$ 14,000	\$ 26,175		\$ (1,090)	\$ 39,085
Police - Operations	2130	\$ 77,360		\$ 7,451	\$ 27,050	\$ 111,861
Police - Special Operations	2135	\$ 13,745			\$ (818)	\$ 12,927
Police - Information Services	2140	\$ 727,798			\$ (110,761)	\$ 617,037
Police - Code Enforcement	2150	\$ 13,530			\$ (2,200)	\$ 11,330
Fire - Operations	2200	\$ 65,000	\$ 9,000			\$ 74,000
Public Works - Facilities	1930	\$ 184,645			\$ (21,419)	\$ 163,226
Public Works - Fleet	1940	\$ 223,771			\$ 1,360	\$ 225,131
Public Works - Administration	4100	\$ 150,224			\$ (42,400)	\$ 107,824
Public Works - Roads & ROW	4110	\$ 514,079	\$ 500,000		\$ 42,680	\$ 1,056,759
P&R - Administration	7200	\$ 230,583			\$ 2,538	\$ 233,121
P&R - Athletics	7210	\$ 93,423			\$ 3,391	\$ 96,814
P&R - Athletics Partnerships	7220	\$ 28,350			\$ (750)	\$ 27,600
P&R - Parks & Grounds	7230	\$ 1,089,005		\$ 705	\$ 939,528	\$ 2,029,238
P&R - Programs	7240	\$ 195,216			\$ 2,846	\$ 198,062
P&R - Seniors	7250	\$ 326,994			\$ (45,214)	\$ 281,780
P&R - Community Events	7400	\$ 20,000		\$ 39,846		\$ 59,846
General Fund Expenditures	17,341,055	\$ 3,813	\$ 496,576	\$ 53,932	\$ -	\$ 17,895,376
Budgeted Approp to (from) Fund Balance	\$ 1,668	\$ (3,813)	\$ -	\$ 1,197	\$ -	\$ (948)