

COMMISSION AGENDA

ITEM 200

Informational	
Consent	X
Public Hearings	
Regular	

November 19, 2012

KS

SB

Special Meeting

City Manager

Department

REQUEST:

City Manager is requesting that the Commission consider approval of Resolution 2012-41 amending the Fiscal Year 2012 Budget.

SYNOPSIS:

This agenda item is needed to amend the Fiscal Year 2012 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
- FY 2012 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 which require amendment of the expenditure budget or the appropriation to or from fund balance. This resolution formalizes the fiscal impact of those actions.

Shown in Attachment 2 are the final budgeted ending fund balances for all funds requiring

amendment for the 2012 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 2013. State statute requires that the final budget amendment be formalized by November 29, 2012 [Section 166.241 F.S.].

FISCAL IMPACT:

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

COMMUNICATION EFFORTS:

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

Within five days of approval and adoption of Resolution No. 2012-41, the Final Budget for Fiscal Year 2011–2012 will be placed on the City's website [Section 166.241 (5) FS].

RECOMMENDATION:

It is recommended that the Commission approve Resolution 2012-41, amending the Fiscal Year 2012 Budget.

ATTACHMENTS:

1. Resolution Number 2012-41
2. Budget Amendment Summary – General Fund, Other Governmental Funds, Enterprise Funds
3. General Fund Budget Amendment Recap

RESOLUTION NUMBER 2012-41

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2011-2012 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 2011-2012 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 19th day of November, 2012.

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

11/19/12; Consent 200; Resolution 2012-41

General Fund

Difference in	
Beg Fund	
Balance from	Actual Beg Fund
Projected to	Balance from 9/30/11
Actual	CAFR

Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.

General Fund #001:

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$8,259,324	\$571,493	\$8,830,817
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>(\$607,373)</u>		
9/30/12 Budgeted Ending Fund Balance	\$7,651,951		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$571,493
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Commission Approved:

Regular 601; 7.23.12; San equipment, SQL software	<u>(\$53,692)</u>
Additional Appropriation to (from) Fund Balance <u>Comm Approved</u>	(\$53,692)

Fiscal Year '11 Purchase Order Rollovers:

PO 111909; Bellomo-Herbert; Shepard Rd Streetscape CRA District	<u>(\$94,992)</u>
Additional Appropriation to (from) Fund Balance <u>PO Rollovers</u>	(\$94,992)

Revenue Neutral:

Grants:

Byrne Grant revenues	\$3,666
Byrne Grant expenditures (2115)	(\$3,666)
Donation - Dr. Eans/Highlands	\$17,100
K-9 expenditure (2119)	(\$17,100)

Donations:

Donation - Brighthouse for Tri-County meeting	\$1,179
Expenditures for Tri-County meeting	(\$1,179)
Donation - Tuscawilla HOA for bench Sam Smith Park	\$899
Expenditure for bench	(\$899)
Donations - covert phone system	\$1,100
Expenditure budget for covert phone system	(\$1,100)

Community Events:

Community Event Revenue - Spring Festival	\$600
Community Event Expenditure - Spring Festival (7260)	(\$600)
Community Event Revenue - Treelighting	\$3,840
Community Event Expenditure - Treelighting (7260)	(\$3,840)
Community Event Revenue - Hometown Harvest	\$5,950
Community Event Expenditure - Hometown Harvest (7260)	(\$5,950)

Inter-departmental transfers:

Inter-departmental transfer from 1200 for Todd Pearson's Communication	\$7,500
Inter-departmental transfer to 1900 for Todd Pearson's Communication	(\$7,500)
Inter-departmental transfer from 2110 for cleaning services	\$6,400
Inter-departmental transfer to 4414 for cleaning services	(\$6,400)
Inter-departmental transfer from 1340 for AED Senior Center	\$556
Inter-departmental transfer to 7250 for AED Senior Center	(\$556)
Inter-departmental transfer from 2118 for recording fees	\$1,075

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11/19/12; Consent 200; Resolution 2012-41

General Fund

Difference in	
Beg Fund	
Balance from	Actual Beg Fund
Projected to	Balance from 9/30/11
Actual	CAFR

Inter-departmental transfer to 1210 for recording fees	(\$1,075)
Inter-departmental transfer from 7260 for Public Safety overtime	\$4,653
Inter-departmental transfer to 2110 for Public Safety overtime	(\$3,727)
Inter-departmental transfer to 4412 for Public Safety overtime	(\$629)
Inter-departmental transfer to 7230 for Public Safety overtime	(\$126)
Inter-departmental transfer to 7240 for Public Safety overtime	(\$171)
Inter-departmental transfer from 1900 for Leadership Seminole	\$2,199
Inter-departmental transfer to 7200 for Leadership Seminole	(\$2,199)
Inter-departmental transfer from 1900 for Unit 12 wall	\$3,000
Inter-departmental transfer to 4412 for Unit 12 wall	(\$3,000)
Inter-departmental transfer from 1900 for codification	\$2,166
Inter-departmental transfer to 1210 for codification	(\$2,166)
<u>Insurance/Recycling/Trade-In:</u>	
Trade-in value Ford Fusion	\$11,500
Ford Fusion trade-in value capitalized with Camaro purchase - (2113)	(\$11,500)
Trade-in value 2002 Ranger	\$3,800
Ranger trade-in value capitalized with Tahoe purchase - (2114)	(\$3,800)
Auction proceeds 2003 Chevy Impala	\$1,875
Impala auction proceeds utilized for R&M of vehicle (2110)	(\$1,875)
Scrap metal recycling revenue	\$478
Recycling revenue directed to street sign budget (441X)	(\$478)
Insurance proceeds - Grand Cherokee, Chevy Impala	\$1,562
Insurance settlement expenditure - Grand Cherokee, Chevy Impala (2115)	(\$1,562)
Additional Appropriation to (from) Fund Balance <u>Revenue Neutral</u>	<u>\$0</u>
<u>Other</u>	
July 4th event - Revenues budget	\$12,633
July 4th event - Expenditure budget (7260)	(\$8,141)
Increase transfer from Park Impact - Trotwood project reimbursement	\$33,020
Insurance proceeds - GEICO	\$1,448
Vehicle repair (2115)	(\$1,171)
Additional Appropriation to (from) Fund Balance <u>Other</u>	<u>\$37,789</u>
Revisions to Original Budgeted Appropriation to (from) Fund Balance	<u>(\$110,895)</u>
REVISED 9/30/12 Budgeted Ending Fund Balance	<u><u>\$8,112,549</u></u>

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/11 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.

Police Education Fund #102

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$31,140	\$2,255	\$33,395
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$5,750)		
9/30/12 Budgeted Ending Fund Balance	<u>\$25,390</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$2,255		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Increase Revenue - scrap metal	\$849		
Increase Expenditure - employee development	(\$849)		
Reduce fine revenues - align with y/e actuals	(\$2,800)		
	<u>(\$545)</u>		

REVISED 9/30/12 Budgeted Ending Fund Balance \$24,845

Special Law Enforcement Fund - Local #103

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$11,617	\$5,863	\$17,480
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$7,725)		
9/30/12 Budgeted Ending Fund Balance	<u>\$3,892</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$5,863		
Increase confiscated property revenues to reflect actuals	\$19,700		
Appropriate funds for Street Crimes Unit expenditures	(\$1,500)		
	<u>\$24,063</u>		
Revisions to Original Budgeted Fund Balance			
REVISED 9/30/12 Budgeted Ending Fund Balance	<u><u>\$27,955</u></u>		

Special Law Enforcement Trust Fund - Federal #108

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$27,305	\$15,499	\$42,804
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$8,950)		
9/30/12 Budgeted Ending Fund Balance	<u>\$18,355</u>		

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/11 CAFR
Other Governmental Funds		
HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):		
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$15,499	
Consent 201; 10.24.11 Appropriation for ballistic vests	(\$2,900)	
Consent 200; 2.13.12 Appropriation for electronic citation writers	(\$7,540)	
Consent 201; 3.26.12 Appropriation for various expenditures	(\$9,450)	
Confiscated property - budget to reflect actual receipts	\$59,000	
Revisions to Original Budgeted Fund Balance	<u>\$54,609</u>	
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$72,964</u>	

Road Improvements Fund #115

As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$526,322	\$970,322	\$1,496,644
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>(\$291,200)</u>		
9/30/12 Budgeted Ending Fund Balance	<u>\$235,122</u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$970,322		
FY 12 project budgets to be delayed, reduced (Magnolia, Blake, Doran, Northern-Shetland)	\$950,000		
Reduce anticipated One Cent Reimbursement; requested draw in FY 2013	(\$1,055,000)		
Revisions to Original Budgeted Fund Balance	<u>\$865,322</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$1,100,444</u>		

Transportation Impact Fee Fund #140

As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$517,345	\$12,946	\$530,291
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>(\$22,000)</u>		
9/30/12 Budgeted Ending Fund Balance	<u>\$495,345</u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$12,946		
Align impact fee revenue budget with actuals	\$65,425		
Revisions to Original Budgeted Fund Balance	<u>\$78,371</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$573,716</u>		

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/11 CAFR	
Other Governmental Funds			
HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.			
<u>Public Facilities Impact Fee Fund #145</u>			
As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$393,730	\$5,826	\$399,556
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$393,730)		
9/30/12 Budgeted Ending Fund Balance	<u>\$0</u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$5,826		
Regular 601; 7.23.12; Transfer to fund #317 capital project fund	(\$6,816)		
Increase interest revenue budget	\$990		
Revisions to Original Budgeted Fund Balance	<u>\$0</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$0</u>		

Police Impact Fee Fund #150

As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$74,780	\$3,642	\$78,422
FY '12 Budgeted Appropriation to (from) Fund Balance	\$27,250		
9/30/12 Budgeted Ending Fund Balance	<u>\$102,030</u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$3,642		
Increase residential impact fee revenues - align budget with actuals	\$23,500		
Increase commercial impact fee revenues - align budget with actuals	\$4,500		
Increase capital expenditure budget - reclass of mobile radios	(\$35,100)		
Revisions to Original Budgeted Fund Balance	<u>(\$3,458)</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$98,572</u>		

Parks Impact Fee Fund #155

As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$16,078	\$8,478	\$24,556
FY '12 Budgeted Appropriation to (from) Fund Balance	\$88,650		
9/30/12 Budgeted Ending Fund Balance	<u>\$104,728</u>		

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/11 CAFR
Other Governmental Funds		
HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):		
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$8,478	
Increase transfer to General Fund; reimbursement of Trotwood expenses	(\$33,020)	
Revisions to Original Budgeted Fund Balance	<u>(\$24,542)</u>	
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$80,186</u>	

TLBD Maintenance Fund #184

As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$255,481	\$43,846	\$299,327
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>(\$58,261)</u>		
9/30/12 Budgeted Ending Fund Balance	<u>\$197,220</u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$43,846		
Insurance proceeds - traffic accident	\$1,404		
Expenditure budget related to traffic accident	(\$1,404)		
Revisions to Original Budgeted Fund Balance	<u>\$43,846</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$241,066</u>		

2003 Debt Service Fund #206

As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$780,389	\$1,952	\$782,341
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>\$18,650</u>		
9/30/12 Budgeted Ending Fund Balance	<u>\$799,039</u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$1,952		
Reduce interest revenue budget	(\$3,000)		
Increase interest expense	(\$100)		
Revisions to Original Budgeted Fund Balance	<u>(\$1,148)</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$797,891</u>		

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/11 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.

TLBD Debt Service Fund #211

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$215,604	\$1,881	\$217,485
FY '12 Budgeted Appropriation to (from) Fund Balance	\$9,922		
9/30/12 Budgeted Ending Fund Balance	<u>\$225,526</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$1,881		
Capital Note Proceeds - refinance	\$1,765,000		
Retirement of principal	(\$1,765,000)		
Increase interest/bond issuance cost - timing issue only	(\$37,805)		
Reduce Special Assessment revenue	(\$1,400)		
Revisions to Original Budgeted Fund Balance	<u>(\$37,324)</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$188,202</u>		

1999 Debt Service Fund #215

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$138,162	(\$117,070)	\$21,092
FY '12 Budgeted Appropriation to (from) Fund Balance	\$33,800		
9/30/12 Budgeted Ending Fund Balance	<u>\$171,962</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	(\$117,070)		
Net reduction to 2012 principal and interest budget - timing differences due to FY 2011 refinance	\$116,577		
Bond issuance costs from FY 2011 refinance	(\$10,100)		
Revisions to Original Budgeted Fund Balance	<u>(\$10,593)</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$161,369</u>		

CW GO Debt Service Fund #225

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$38,849	\$1,539	\$40,388
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$331)		
9/30/12 Budgeted Ending Fund Balance	<u>\$38,518</u>		

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/11 CAFR
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Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$1,539		
Capital Note Proceeds - refinance	\$2,739,107		
Retirement of principal	(\$2,685,000)		
Increase interest/bond issuance cost - timing issue only	(\$43,350)		
Decrease Ad Valorem revenue budget	(\$900)		
Revisions to Original Budgeted Fund Balance	<u>\$55,646</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$94,164</u>		

1999 Construction Capital Project Fund #305

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$896,505	\$13,919	\$910,424
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>(\$895,600)</u>		
9/30/12 Budgeted Ending Fund Balance	<u>\$905</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$13,919		
Substantial reduction of expenditure budget - CIP Magnolia Park delay	\$1,190,000		
Remove transfer in from Road Imp Fund for Magnolia Park - timing issue	(\$300,000)		
Revisions to Original Budgeted Fund Balance	<u>\$903,919</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$904,824</u>		

Utility/Public Works Facility Capital Project Fund #311

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$902,752	\$55,236	\$957,988
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>(\$900,500)</u>		
9/30/12 Budgeted Ending Fund Balance	<u>\$2,252</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$55,236		
Removal of capital project budget - timing FY12 to FY13	\$905,000		
Revisions to Original Budgeted Fund Balance	<u>\$960,236</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$962,488</u>		

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/11 CAFR
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City Hall Expansion Capital Project Fund #312

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$10,416	\$38	\$10,454
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$10,366)		
9/30/12 Budgeted Ending Fund Balance	<u>\$50</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$38		
Increase transfer expenditure budget for residual equity transfer to fund #317	(\$38)		
Remove interest revenue budget due to fund closure	(\$50)		
Revisions to Original Budgeted Fund Balance	<u>(\$50)</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$0</u>		

Excellence in Customer Service Initiative CP Fund #317

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$0	\$0	\$0
FY '12 Budgeted Appropriation to (from) Fund Balance	\$4,166		
9/30/12 Budgeted Ending Fund Balance	<u>\$4,166</u>		

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$0		
Trade in value proceeds for phone system disposition	\$7,118		
Regular 601; 7.23.12; Transfer in from Water & Sewer for software implementation	\$100,000		
Regular 601; 7.23.12; Transfer in from General Fund for software implementation	\$53,692		
Increase in Transfer-in from Public Facilities Impact Fee Fund for software implementation	\$6,816		
Increase in Transfer-in from City Hall Expansion CP Fund for software implementation	\$38		
Regular 601; 7.23.12; Increase expenditure budget software implementation	(\$167,113)		
Revisions to Original Budgeted Fund Balance	<u>\$551</u>		
REVISED 9/30/12 Budgeted Ending Fund Balance	<u>\$4,717</u>		

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

Enterprise Funds

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

Capital Assets (net of related debt)	Difference in Beg Fund Bal from projected to actual	Actual Ending Fund Balance as shown in the 9/30/11 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2011 as approved by City Commission on 3/26/2012 Regular 601; Fiscal Year 2011-2012 Original Budget as approved by City Commission on 9/26/11 Public Hearing 501.

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

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$2,239,802	\$11,503,127	\$205,161	\$13,948,090
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>\$1,845,472</u>			
9/30/12 Budgeted Ending Fund Balance	<u>\$4,085,274</u>			

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$205,161			
PO Rollover #110704 Beach Construction relative to Oak Forest Reclaim Plant	(\$64,096)			
Rollover of 2011 Lk Jesup Water Augmentation budget that was unutilized as well as unbudgeted in 2012	(\$145,890)			
Increase grant revenues for Project #30154 (Oak Forest)	\$5,258			
Decrease grant revenues for Project #30157 (Lk Jesup)	(\$370,000)			
Increased revenue budget - various (June review)	\$628,000			
Reduce capital note proceeds related to reclaim plant (timing only)	(\$1,320,000)			
Net reductions to debt service requirement due to late FY 11 refinance	\$248,715			
Internal Transfer to Service Availability Fund (see below for transfer-in)	(\$256,360)			
Regular 601; 7.23.12; Transfer to Excellence in Cust Svc Fund #317 - software implementation	(\$100,000)			
Decrease capital expenditure budget - Plants and Main (June review)	\$65,000			
Reduce capital note proceeds related to reclaim plant (SRLF timing only)	(\$1,600,000)			
Revisions to Original Budgeted Fund Balance	<u>(\$2,704,212)</u>			
REVISED 9/30/12 Budgeted Ending Fund Balance (exclusive of net capital)	<u>\$1,381,062</u>			

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

Enterprise Funds

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

	Capital Assets (net of related debt)	Difference in Beg Fund Bal from projected to actual	Actual Ending Fund Balance as shown in the 9/30/11 CAFR
<u>Water and Sewer Utility Fund - 2000 Construction (#3640):</u>			
As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$200,219	\$24,890	\$225,109
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>(\$200,000)</u>		
9/30/12 Budgeted Ending Fund Balance	<u><u>\$219</u></u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR		\$24,890	
Reduce capital expenditure budget - east force main improvements		\$131,738	
Revisions to Original Budgeted Fund Balance		<u>\$156,628</u>	
REVISED 9/30/12 Budgeted Ending Fund Balance			<u><u>\$156,847</u></u>
<u>Water and Sewer Availability Fund #402</u>			
As approved by City Commission on 9/26/11 Public Hearing Item 501:			
10/1/11 Budgeted Beginning Fund Balance	\$0	\$11,231	\$11,231
FY '12 Budgeted Appropriation to (from) Fund Balance	<u>\$0</u>		
9/30/12 Budgeted Ending Fund Balance	<u><u>\$0</u></u>		
Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):			
Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR		\$11,231	
Service Availability revenues align with June actuals - Commercial (Water/Sewer)	\$3,016		
Service Availability revenues align with June actuals - Residential (Water/Sewer)	\$208,859		
Transfer-in from W&S Operating	\$256,360		
Revisions to Original Budgeted Fund Balance		<u>\$479,466</u>	
REVISED 9/30/12 Budgeted Ending Fund Balance			<u><u>\$479,466</u></u>
Not requiring amendment:			
Water and Sewer - Renewal & Replacement (#3610)			\$614,840
Water and Sewer - Revenue Generation (#3620)			<u>\$0</u>
Total Water & Sewer "Fund Balance" (ties to CAFR)			→ <u><u>\$14,799,270</u></u>

Attachment 2 - Budget Amendment Detail

11/19/12; Consent 200; Resolution 2012-41

Enterprise Funds

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

Capital Assets (net of related debt)	Difference in Beg Fund Bal from projected to actual	Actual Ending Fund Balance as shown in the 9/30/11 CAFR
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Development Services Fund #420

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	(\$631,044)	\$298	(\$76,037)	(\$706,783)
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$175,193)			
9/30/12 Budgeted Ending Fund Balance	<u>(\$806,237)</u>			

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	(\$76,037)			
Net increase to revenue budget per year-end actuals	\$553,000			
Net increase to expenditure budget per year-end actuals	(\$8,750)			

Revisions to Original Budgeted Fund Balance	<u>\$468,213</u>			
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REVISED 9/30/12 Budgeted Ending Fund Balance (exclusive of net capital)	<u>(\$338,024)</u>			
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Stormwater Utility Fund #430

As approved by City Commission on 9/26/11 Public Hearing Item 501:

10/1/11 Budgeted Beginning Fund Balance	\$774,707	\$6,469,668	\$324,101	\$7,568,476
FY '12 Budgeted Appropriation to (from) Fund Balance	(\$408,437)			
9/30/12 Budgeted Ending Fund Balance	<u>\$366,270</u>			

Amendments to be approved tonight to Original FY 2011-2012 Budget (as approved on 9/26/11):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/11 CAFR	\$324,101			
Purchase Order rollover #112422 CH2M Hill (Solary Canals)	(\$9,136)			
Purchase Order rollover #112763 Reynolds Inliner (Storm Pipe Relining)	(\$38,712)			
Decrease capital expenditure budget	\$189,375			
Decrease operating expenditure budget	\$40,050			
Revise revenue budget for engineering inspections	\$12,000			

Revisions to Original Budgeted Fund Balance	<u>\$517,678</u>			
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REVISED 9/30/12 Budgeted Ending Fund Balance (exclusive of net capital)	<u>\$883,948</u>			
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Attachment 3 - General Fund Budget Amendment Summary

11/19/12; Consent 200; Resolution 2012-41

<i>Division #</i>			Supplemental Appropriations					
	<i>FY 12 Original Annual Budget</i>	<i>Intra-departmental Transfers</i>	<i>Commission Approved Amendments to Appropriation</i>	<i>PO Rollovers</i>	<i>Revenue Neutral Changes</i>	<i>Other Requests to Amend Appropriation</i>	<i>FY 12 Amended Annual Budget</i>	
General Fund Revenues & Transfers	16,414,044							\$ 16,414,044
Inurance proceeds - GEICO						\$ 1,448		\$ 1,448
Byrne Grant					\$ 3,666			\$ 3,666
Donation - Dr. Eans/Highlands for K-9 replacement					\$ 17,100			\$ 17,100
Donation - Brighthouse for Tri-County meeting					\$ 1,179			\$ 1,179
Donation - Tuscawilla HOA for bench Sam Smith Park					\$ 899			\$ 899
Donation - covert phone system					\$ 1,100			\$ 1,100
Trade-in of 2010 Ford Fusion, 2002 Ranger					\$ 15,300			\$ 15,300
Auction proceeds - 2003 Chevy Impala					\$ 1,875			\$ 1,875
Increase transfer from Park Impact - Trotwood project reimbursement						\$ 33,020		\$ 33,020
Recycling proceeds - scrap metal (street signs)					\$ 478			\$ 478
Hometown Harvest event - Revenues budget					\$ 5,950			\$ 5,950
July 4th event - Revenues budget						\$ 12,633		\$ 12,633
Spring Festival event - Revenues budget					\$ 600			\$ 600
Treelighting event - Revenues budget					\$ 3,840			\$ 3,840
Inurance proceeds - Grand Cherokee, Chevy Impala					\$ 1,562			\$ 1,562
General Fund Revenues & Transfers	16,414,044	\$ -	\$ -	\$ -	\$ 53,549	\$ 47,101		\$ 16,514,694
General Fund Expenditures								
City Commission	1100	116,011	\$ (2,534)		\$ 1,179			\$ 114,656
City Manager	1200	357,067			\$ (7,500)			\$ 349,567
City Clerk	1210	283,709	\$ 2,534		\$ 1,075	\$ 2,166		\$ 289,484
General Government - Legal Services	1220	261,000						\$ 261,000
Finance & Admin Services - General	1300	577,775						\$ 577,775
Finance & Admin Services - Human Resources	1310	71,898						\$ 71,898
Information Systems - General	1340	759,800	\$ (533)	\$ 53,692	\$ (556)			\$ 812,403
Information Systems - KIVA/GIS	1343	122,261						\$ 122,261
Finance & Admin Services - Utility Billing	1360	693,187						\$ 693,187
Comm Development - Administration	1510	213,974	\$ (1,800)					\$ 212,174
Comm Development - Planning	1515	181,322	\$ 1,800					\$ 183,122
Comm Development - Urban Beautification	1525	1,005,228			\$ 94,992			\$ 1,100,220
Comm Development - Streetlighting	1526	448,700						\$ 448,700
General Government - General	1900	1,457,303			\$ 2,301	\$ (2,166)		\$ 1,457,438
Information Services - City Hall	1910	32,550	\$ 533					\$ 33,083
Finance & Admin Services - Risk Management	1920	415,000						\$ 415,000

Attachment 3 - General Fund Budget Amendment Summary

11/19/12; Consent 200; Resolution 2012-41

			Supplemental Appropriations					
	<i>FY 12 Original Annual Budget</i>	<i>Intra-departmental Transfers</i>	<i>Commission Approved Amendments to Appropriation</i>	<i>PO Rollovers</i>	<i>Revenue Neutral Changes</i>	<i>Other Requests to Amend Appropriation</i>	<i>FY 12 Amended Annual Budget</i>	
<i>Division #</i>								
<i>Police - Chief</i>	2110	5,739,627	\$ 28,850		\$ (798)		\$ 5,767,679	
<i>Police - Criminal Investigations</i>	2113	81,776	\$ (15,325)		\$ 11,500		\$ 77,951	
<i>Police - Operations Support</i>	2114	132,145	\$ 6,704		\$ 3,800		\$ 142,649	
<i>Police - Operations</i>	2115	246,379	\$ (8,133)		\$ 5,228	\$ 1,171	\$ 244,645	
<i>Police - Information Services</i>	2116	586,441	\$ (750)		\$ 1,100		\$ 586,791	
<i>Police - Code Enforcement</i>	2118	182,804	\$ (7,680)		\$ (1,075)		\$ 174,049	
<i>Police - Motorcycle</i>	2119	28,325	\$ (1,500)		\$ 17,100		\$ 43,925	
<i>Fire - Operations</i>	2240	40,000					\$ 40,000	
<i>Public Works - Administration</i>	4410	151,226	\$ 6,072				\$ 157,298	
<i>Public Works - Roads & ROW</i>	4412	546,027	\$ (2,698)		\$ 4,107		\$ 547,436	
<i>Public Works - Fleet</i>	4413	210,550	\$ (3,000)				\$ 207,550	
<i>Public Works - Facilities</i>	4414	173,704			\$ 6,400		\$ 180,104	
<i>P&R - Administration</i>	7200	200,655			\$ 2,199		\$ 202,854	
<i>P&R - Athletics</i>	7210	293,451	\$ (10,915)				\$ 282,536	
<i>P&R - Athletics Partnerships</i>	7212	30,000					\$ 30,000	
<i>P&R - Parks & Grounds</i>	7230	852,868	\$ (5,325)		\$ 1,025		\$ 848,568	
<i>P&R - Programs</i>	7240	180,078	\$ 10,538		\$ 171		\$ 190,787	
<i>P&R - Seniors</i>	7250	313,576	\$ 6,300		\$ 556		\$ 320,432	
<i>P&R - Community Events</i>	7260	35,000	\$ (3,138)		\$ 5,737	\$ 8,141	\$ 45,740	
General Fund Expenditures		17,021,417	\$ -	\$ 53,692	\$ 94,992	\$ 53,549	\$ 9,312	\$ 17,232,962
Budgeted Approp to (from) Fund Balance		\$ (607,373)	\$ -	\$ (53,692)	\$ (94,992)	\$ -	\$ 37,789	\$ (718,268)