

COMMISSION AGENDA

ITEM 201

Informational	
Consent	X
Public Hearings	
Regular	

November 28, 2011

KS

SB

Regular Meeting

City Manager

Department

REQUEST:

City Manager is requesting that the Commission consider approval of Resolution 2011-55 amending the Fiscal Year 2010-2011 Budget.

SYNOPSIS:

This agenda item is needed to amend the Fiscal Year 2010-2011 Budget for those funds which vary from the mid-year budget amendment. 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
- 2010-2011 agenda items with fiscal impact
- GASB 54 compliance which necessitated fund closures

CONSIDERATIONS:

The City Charter provides that the Commission may amend the budget by resolution. On August 8, 2011, the mid-year budget amendment was accomplished with Consent Agenda Item #200/Resolution 2011-38. Resolution 2011-55 represents the cumulative budget amendments to the Fiscal Year 2010-2011 budget for those funds requiring amendment. That is, it incorporates the effect of the mid-year amendment and the final year-end amendment. In an effort toward simplifying the review process, mid-year amendments have been designated MYA and final year-end amendments as FYA on attachment 2. Please note that only those funds requiring fiscal year 2010-2011 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 to align 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.

Due to GASB 54, beginning fund balances have been revised for a number of affected funds. In most cases the effect is immaterial with the exception of the Solid Waste, Emergency & Disaster Relief and Storm Reserve funds. For these funds, the fund balances of the latter two have been absorbed into the Solid Waste Fund.

Shown in Attachment 2 are the final budgeted ending fund balances for all funds requiring amendment for the 2010-2011 fiscal year. Please note: these are budgeted figures only, not to be confused with actual figures per the forthcoming Audited Financial Statements, which will be available by the end of March 2012. State statute requires that the final budget amendment be formalized by November 29, 2011 [Section 166.241 F.S.].

FISCAL IMPACT:

This agenda item only amends the budget and **is for reporting purposes only** 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, eAlert/eCitizen Recipients, 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.

Additionally, within one week of approval the fiscal year 2010-2011 final budget amendment will be placed on the City's website.

RECOMMENDATION:

The City Manager recommends the Commission approve Resolution 2011-55 amending the Fiscal Year 2010-2011 Budget.

ATTACHMENTS:

- 1) Resolution 2011-55

- 2) Budget Amendment Summary - General Fund, Other Governmental Funds, Enterprise Funds
- 3) General Fund Budget Amendment Recap - division level

RESOLUTION NUMBER 2011-55

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS FLORIDA, AMENDING THE FISCAL YEAR 2010-2011 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 2010-2011 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 28th day of November, 2011.

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

11/28/11; Consent 201; Resolution 2011-55

General Fund

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
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Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

General Fund #001:

As approved by City Commission on 9/27/10 Public Hearing Item 501:

				GASB 54
10/1/10 Budgeted Beginning Fund Balance	\$8,156,054	\$637,151	\$8,793,205	\$22,896
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$538,698)			
9/30/11 Budgeted Ending Fund Balance	\$7,617,356			\$8,816,101

Amendments to be approved tonight to Original FY 2009-2010 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	\$660,047
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Fiscal Year '10 Purchase Order Rollovers:

PO 100679 ; Go Does; removed in Finance reductions (next page)	(\$9,625)	MYA
PO 103505, 103622; vehicle and striping	(\$23,993)	MYA
PO 103018; wireless transfer module kit	(\$3,000)	MYA
Additional Appropriation to (from) Fund Balance (<u>PO Rollovers</u>)	(\$36,618)	

Revenue Neutral:

COPS Grant revenue	\$5,809	MYA
COPS Grant expenditures	(\$5,809)	MYA
Auto Salvage proceeds	\$1,231	MYA
Auto Salvage proceeds - directed to Police Dep't and Public Works	(\$1,231)	MYA
Insurance proceeds related to traffic accidents	\$8,811	MYA
Expenditure budget related to traffic accidents	(\$8,811)	MYA
Misc revenue - reduction of Lexon escrow liability	\$10,000	MYA
Increase expenditure budget for Jesup's Reserve landscape project	(\$10,000)	MYA
Reduce expenditure budget for Capital Project Coordinator - division eliminated	\$70,000	MYA
Reduce revenue budget related to Cap Proj Coord from W&S, 1999 Const Fund, Road Improvement Fund	(\$70,000)	MYA
Decrease expenditure budget General Gov't contingency	\$4,162	MYA
Increase HR, City Manager	(\$4,162)	MYA
Decrease expenditure budget General Gov't contingency	\$1,275	MYA
Increase Commission budget for Farewell Dinner	(\$1,275)	MYA
Decrease Finance expenditure budget - transferred to IS	\$4,500	MYA
Increase IS expenditure budget - transferred from Finance	(\$4,500)	MYA
Decrease Finance expenditure budget - transferred to PD for fingerprint software	(\$5,562)	MYA
Increase PD expenditure budget - transferred from Finance	\$5,562	MYA
Donations - pole banners	\$500	MYA
Expenditure budget for pole banner program	(\$500)	MYA
Transfer from Community Event Fund	\$7,448	MYA
Expenditure budget for overtime related to Community Events (various divisions)	(\$7,448)	MYA

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

General Fund

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
Revenue Neutral:				
Decreased transfer from Assessment Districts	\$1,164	MYA		
Decreased expenditures related to Assessment Districts (insurance, clerk fees)	(\$1,164)	MYA		
Insurance Settlements revenue	\$2,860	MYA		
Insurance Settlements expenditures	(\$2,860)	MYA		
Transfer in from 103 and 108 for fingerprint equipment	\$7,094	MYA/FYA		
Expenditure budget for fingerprint equipment	(\$7,094)	MYA/FYA		
Decrease expenditure budget General Gov't contingency - Commission Chambers' audio	\$7,115	FYA		
Commission Chambers audio system	(\$7,115)	FYA		
Decrease expenditure budget General Gov't contingency - Seasonal banners	\$4,500	FYA		
Seasonal banner expenditure budget (1525)	(\$4,500)	FYA		
Insurance proceeds - 1998 F F150	\$959	FYA		
Vehicle repair	(\$959)	FYA		
Increase transfer from Comm Events fund for overtime costs related to the July 4th event	\$7,209	FYA		
Increase expenditure budget for overtime costs related to the July 4th event	(\$7,209)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Seminole Fire				
Operations FRS pension revisions (2240)	(\$95,000)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Police Department				
motorcycle division (2119)	(\$20,000)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Parks & Grounds				
(7230)	\$115,000	FYA		
Additional Appropriation to (from) Fund Balance (Revenue Neutral)		\$0		
Other:				
Increase transfer from Medical Transport Fund - residual equity transfer to close fund	\$20,539	MYA		
Increase CRA reimbursement revenue - Shepard Road Streetscape	\$176,875	MYA		
Establish CRA project expenditure budget - Shepard Road Streetscape	(\$165,604)	MYA		
Reduce transfer from W&S - Finance Utility Billing reductions (difference due to rollover)	(\$105,059)	MYA/FYA		
Reduce Finance Utility Billing expenditure budget	\$114,684	MYA/FYA		
Refine transfers in from 115, 305, 401 for final FY 11 Capital Projects Coordinator	\$282	FYA		
GASB 54 related:				
Increase revenue/transfer-in budget due to fund closures (GASB 54)	\$1,053,898	FYA		
Increase expenditure/transfer budget due to fund closures (GASB 54)	(\$1,046,291)	FYA		
Additional Appropriation to (from) Fund Balance (Other)		\$49,324		
Revisions to Original Budgeted Appropriation to (from) Fund Balance		\$12,706		
REVISED 9/30/11 Budgeted Ending Fund Balance		\$8,290,109		

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Special Law Enforcement Fund - Local #103

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$8,288		\$43,244
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$22,450)			
9/30/11 Budgeted Ending Fund Balance	<u>\$12,506</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$8,288			
Increase confiscated property revenues to reflect actuals	\$8,200		MYA	
Consent 202; March 14, 2011; vehicle purchase Ford Fusion	(\$7,750)		MYA	
Proceeds for trade-in value - Jetta	\$4,965		MYA	
Add'l expenditure budget for vehicle mitigated by trade-in value	(\$2,839)		MYA	
Consent 204; May 9, 2011; vehicle purchase - Suzuki	(\$10,000)		MYA	
Proceeds for trade-in value - Impalas (2)	\$3,465		MYA	
Add'l expenditure budget for vehicle mitigated by trade-in value	(\$140)		MYA	
Consent 201; July 25, 2011 - Transfer to General Fund - fingerprint equipment	(\$5,078)		MYA	
Revisions to Original Budgeted Fund Balance	<u>(\$889)</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$11,617</u>			

Transportation Improvement Fund #104

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$86,032		\$597,689
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$20,954)			
9/30/11 Budgeted Ending Fund Balance	<u>\$490,703</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$86,032			
Consent 204; 11/15/10 - Traffic Device repair (insurance proceeds received in prior FY)	(\$24,653)		MYA	
Consent 200; 1/10/11 - Street resurfacing	(\$33,160)		MYA	
Increase budgeted insurance proceeds (traffic pole)	\$1,000		FYA	
Increase budgeted expenditures related to insurance claim	(\$1,000)		FYA	
Revisions to Original Budgeted Fund Balance	<u>\$28,219</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$518,922</u>			

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Solid Waste/Recycling Fund #107

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$916,976	\$113,008	\$1,029,984	GASB 54 \$998,896	\$2,028,880
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$17,100)				
9/30/11 Budgeted Ending Fund Balance	<u>\$899,876</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	\$1,111,904				
Increase transfer to the Storm Reserve Fund from 5 to 12 months	(\$78,750)	MYA			
Eliminate transfer to Storm Reserve due to #114 fund closure (GASB 54)	\$135,000	FYA			
Increase expenditure budget due to #114 fund closure (GASB 54)	(\$3,000)	FYA			
Increase revenue budget due to #114 fund closure (GASB 54)	\$4,800	FYA			
Revisions to Original Budgeted Fund Balance	<u>\$1,169,954</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$2,069,830</u>				

Special Law Enforcement Trust Fund - Federal #108

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$34,668	\$3,766	\$38,434		
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$22,637)				
9/30/11 Budgeted Ending Fund Balance	<u>\$12,031</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$3,766				
Consent 202; March 14, 2011; vehicle purchase Pontiac	(\$5,970)	MYA			
Proceeds for trade-in value - Monte Carlo	\$4,175	MYA			
Add'l vehicle capitalization budget which was mitigated by Monte Carlo trade-in value	(\$2,619)	MYA			
Consent 201; July 25, 2011 - Transfer to General Fund - fingerprint equipment	(\$5,078)	MYA			
Reduce that portion of fingerprint costs attributable to future periods (maint agreement)	\$3,062	FYA			
Align budget with actual confiscated property receipts	\$21,000	FYA			
Revisions to Original Budgeted Fund Balance	<u>\$18,336</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$30,367</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
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Emergency & Disaster Relief Fund #109

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$118,941	\$313,417	\$432,358	GASB 54 (\$432,358)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$30,500)				
9/30/11 Budgeted Ending Fund Balance	<u>\$88,441</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$118,941)				
Decrease expenditure budget for arbitrage services	\$2,500	MYA			
Decrease expenditure budget for consulting services - Beck Disaster Recovery	\$27,000	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$2,000)	FYA			
Eliminate remaining expenditure budget due to fund closure (GASB 54)	\$3,000	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$88,441)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

HOA Project Fund #112

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$5,569	(\$28)	\$5,541	(\$5,541)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$44)				
9/30/11 Budgeted Ending Fund Balance	<u>\$5,525</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$5,569)				
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$30)	FYA			
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$74	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$5,525)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

General Fund

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
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Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

General Fund #001:

As approved by City Commission on 9/27/10 Public Hearing Item 501:

				GASB 54
10/1/10 Budgeted Beginning Fund Balance	\$8,156,054	\$637,151	\$8,793,205	\$22,896
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$538,698)			
9/30/11 Budgeted Ending Fund Balance	\$7,617,356			\$8,816,101

Amendments to be approved tonight to Original FY 2009-2010 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	\$660,047
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Fiscal Year '10 Purchase Order Rollovers:

PO 100679 ; Go Does; removed in Finance reductions (next page)	(\$9,625)	MYA
PO 103505, 103622; vehicle and striping	(\$23,993)	MYA
PO 103018; wireless transfer module kit	(\$3,000)	MYA
Additional Appropriation to (from) Fund Balance (<u>PO Rollovers</u>)	(\$36,618)	

Revenue Neutral:

COPS Grant revenue	\$5,809	MYA
COPS Grant expenditures	(\$5,809)	MYA
Auto Salvage proceeds	\$1,231	MYA
Auto Salvage proceeds - directed to Police Dep't and Public Works	(\$1,231)	MYA
Insurance proceeds related to traffic accidents	\$8,811	MYA
Expenditure budget related to traffic accidents	(\$8,811)	MYA
Misc revenue - reduction of Lexon escrow liability	\$10,000	MYA
Increase expenditure budget for Jesup's Reserve landscape project	(\$10,000)	MYA
Reduce expenditure budget for Capital Project Coordinator - division eliminated	\$70,000	MYA
Reduce revenue budget related to Cap Proj Coord from W&S, 1999 Const Fund, Road Improvement Fund	(\$70,000)	MYA
Decrease expenditure budget General Gov't contingency	\$4,162	MYA
Increase HR, City Manager	(\$4,162)	MYA
Decrease expenditure budget General Gov't contingency	\$1,275	MYA
Increase Commission budget for Farewell Dinner	(\$1,275)	MYA
Decrease Finance expenditure budget - transferred to IS	\$4,500	MYA
Increase IS expenditure budget - transferred from Finance	(\$4,500)	MYA
Decrease Finance expenditure budget - transferred to PD for fingerprint software	(\$5,562)	MYA
Increase PD expenditure budget - transferred from Finance	\$5,562	MYA
Donations - pole banners	\$500	MYA
Expenditure budget for pole banner program	(\$500)	MYA
Transfer from Community Event Fund	\$7,448	MYA
Expenditure budget for overtime related to Community Events (various divisions)	(\$7,448)	MYA

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

General Fund

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
Revenue Neutral:				
Decreased transfer from Assessment Districts	\$1,164	MYA		
Decreased expenditures related to Assessment Districts (insurance, clerk fees)	(\$1,164)	MYA		
Insurance Settlements revenue	\$2,860	MYA		
Insurance Settlements expenditures	(\$2,860)	MYA		
Transfer in from 103 and 108 for fingerprint equipment	\$7,094	MYA/FYA		
Expenditure budget for fingerprint equipment	(\$7,094)	MYA/FYA		
Decrease expenditure budget General Gov't contingency - Commission Chambers' audio	\$7,115	FYA		
Commission Chambers audio system	(\$7,115)	FYA		
Decrease expenditure budget General Gov't contingency - Seasonal banners	\$4,500	FYA		
Seasonal banner expenditure budget (1525)	(\$4,500)	FYA		
Insurance proceeds - 1998 F F150	\$959	FYA		
Vehicle repair	(\$959)	FYA		
Increase transfer from Comm Events fund for overtime costs related to the July 4th event	\$7,209	FYA		
Increase expenditure budget for overtime costs related to the July 4th event	(\$7,209)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Seminole Fire				
Operations FRS pension revisions (2240)	(\$95,000)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Police Department				
motorcycle division (2119)	(\$20,000)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Parks & Grounds				
(7230)	\$115,000	FYA		
Additional Appropriation to (from) Fund Balance (Revenue Neutral)		\$0		
Other:				
Increase transfer from Medical Transport Fund - residual equity transfer to close fund	\$20,539	MYA		
Increase CRA reimbursement revenue - Shepard Road Streetscape	\$176,875	MYA		
Establish CRA project expenditure budget - Shepard Road Streetscape	(\$165,604)	MYA		
Reduce transfer from W&S - Finance Utility Billing reductions (difference due to rollover)	(\$105,059)	MYA/FYA		
Reduce Finance Utility Billing expenditure budget	\$114,684	MYA/FYA		
Refine transfers in from 115, 305, 401 for final FY 11 Capital Projects Coordinator	\$282	FYA		
GASB 54 related:				
Increase revenue/transfer-in budget due to fund closures (GASB 54)	\$1,053,898	FYA		
Increase expenditure/transfer budget due to fund closures (GASB 54)	(\$1,046,291)	FYA		
Additional Appropriation to (from) Fund Balance (Other)		\$49,324		
Revisions to Original Budgeted Appropriation to (from) Fund Balance		\$12,706		
REVISED 9/30/11 Budgeted Ending Fund Balance		\$8,290,109		

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Special Law Enforcement Fund - Local #103

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$8,288		\$43,244
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$22,450)			
9/30/11 Budgeted Ending Fund Balance	<u>\$12,506</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$8,288			
Increase confiscated property revenues to reflect actuals	\$8,200		MYA	
Consent 202; March 14, 2011; vehicle purchase Ford Fusion	(\$7,750)		MYA	
Proceeds for trade-in value - Jetta	\$4,965		MYA	
Add'l expenditure budget for vehicle mitigated by trade-in value	(\$2,839)		MYA	
Consent 204; May 9, 2011; vehicle purchase - Suzuki	(\$10,000)		MYA	
Proceeds for trade-in value - Impalas (2)	\$3,465		MYA	
Add'l expenditure budget for vehicle mitigated by trade-in value	(\$140)		MYA	
Consent 201; July 25, 2011 - Transfer to General Fund - fingerprint equipment	(\$5,078)		MYA	
Revisions to Original Budgeted Fund Balance	<u>(\$889)</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$11,617</u>			

Transportation Improvement Fund #104

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$86,032		\$597,689
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$20,954)			
9/30/11 Budgeted Ending Fund Balance	<u>\$490,703</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$86,032			
Consent 204; 11/15/10 - Traffic Device repair (insurance proceeds received in prior FY)	(\$24,653)		MYA	
Consent 200; 1/10/11 - Street resurfacing	(\$33,160)		MYA	
Increase budgeted insurance proceeds (traffic pole)	\$1,000		FYA	
Increase budgeted expenditures related to insurance claim	(\$1,000)		FYA	
Revisions to Original Budgeted Fund Balance	<u>\$28,219</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$518,922</u>			

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Solid Waste/Recycling Fund #107

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$916,976	\$113,008	\$1,029,984	GASB 54 \$998,896	\$2,028,880
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$17,100)				
9/30/11 Budgeted Ending Fund Balance	<u>\$899,876</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	\$1,111,904				
Increase transfer to the Storm Reserve Fund from 5 to 12 months	(\$78,750)	MYA			
Eliminate transfer to Storm Reserve due to #114 fund closure (GASB 54)	\$135,000	FYA			
Increase expenditure budget due to #114 fund closure (GASB 54)	(\$3,000)	FYA			
Increase revenue budget due to #114 fund closure (GASB 54)	\$4,800	FYA			
Revisions to Original Budgeted Fund Balance	<u>\$1,169,954</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$2,069,830</u>				

Special Law Enforcement Trust Fund - Federal #108

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$34,668	\$3,766	\$38,434		
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$22,637)				
9/30/11 Budgeted Ending Fund Balance	<u>\$12,031</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$3,766				
Consent 202; March 14, 2011; vehicle purchase Pontiac	(\$5,970)	MYA			
Proceeds for trade-in value - Monte Carlo	\$4,175	MYA			
Add'l vehicle capitalization budget which was mitigated by Monte Carlo trade-in value	(\$2,619)	MYA			
Consent 201; July 25, 2011 - Transfer to General Fund - fingerprint equipment	(\$5,078)	MYA			
Reduce that portion of fingerprint costs attributable to future periods (maint agreement)	\$3,062	FYA			
Align budget with actual confiscated property receipts	\$21,000	FYA			
Revisions to Original Budgeted Fund Balance	<u>\$18,336</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$30,367</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
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Emergency & Disaster Relief Fund #109

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$118,941	\$313,417	\$432,358	GASB 54 (\$432,358)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$30,500)				
9/30/11 Budgeted Ending Fund Balance	<u>\$88,441</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$118,941)				
Decrease expenditure budget for arbitrage services	\$2,500	MYA			
Decrease expenditure budget for consulting services - Beck Disaster Recovery	\$27,000	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$2,000)	FYA			
Eliminate remaining expenditure budget due to fund closure (GASB 54)	\$3,000	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$88,441)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

HOA Project Fund #112

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$5,569	(\$28)	\$5,541	(\$5,541)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$44)				
9/30/11 Budgeted Ending Fund Balance	<u>\$5,525</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$5,569)				
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$30)	FYA			
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$74	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$5,525)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Storm Reserve Fund #114

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$566,185	\$353	\$566,538	GASB 54 (\$566,538)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	\$59,050				
9/30/11 Budgeted Ending Fund Balance	<u>\$625,235</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$566,185)				
Increase transfer from Solid Waste Fund from 5 to 12 months	\$78,750	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$137,800)	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$625,235)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Road Improvements Fund #115

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$1,293,102	\$97,164	\$1,390,266		
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$147,944)				
9/30/11 Budgeted Ending Fund Balance	<u>\$1,145,158</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$97,164				
Reduce Sales Tax Reimbursement Revenue - timing issue FY 2012 not FY 2011	(\$1,065,000)	MYA			
Remove transfer to 1999 Const Fund for Magnolia Park - timing issue FY 2012 not FY 2011	\$300,000	MYA			
Reduce transfer out for Capital Projects Coordinator - division eliminated	\$49,000	MYA			
Revisions to Original Budgeted Fund Balance	<u>(\$618,836)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$526,322</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Storm Reserve Fund #114

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$566,185	\$353	\$566,538	GASB 54 (\$566,538)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	\$59,050				
9/30/11 Budgeted Ending Fund Balance	<u>\$625,235</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$566,185)				
Increase transfer from Solid Waste Fund from 5 to 12 months	\$78,750	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$137,800)	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$625,235)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Road Improvements Fund #115

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$1,293,102	\$97,164	\$1,390,266		
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$147,944)				
9/30/11 Budgeted Ending Fund Balance	<u>\$1,145,158</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$97,164				
Reduce Sales Tax Reimbursement Revenue - timing issue FY 2012 not FY 2011	(\$1,065,000)	MYA			
Remove transfer to 1999 Const Fund for Magnolia Park - timing issue FY 2012 not FY 2011	\$300,000	MYA			
Reduce transfer out for Capital Projects Coordinator - division eliminated	\$49,000	MYA			
Revisions to Original Budgeted Fund Balance	<u>(\$618,836)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$526,322</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Veteran's Memorial Fund #116

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$21,334	\$1,562	\$22,896	GASB 54 (\$22,896)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$2,270)				
9/30/11 Budgeted Ending Fund Balance	<u>\$19,064</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$21,334)				
Donation revenue	\$900	MYA			
Increase expenditure budget for engravings	(\$900)	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$1,030)	FYA			
Eliminate remaining expenditure budget due to fund closure (GASB 54)	\$3,300	FYA			

Revisions to Original Budgeted Fund Balance (\$19,064)

REVISED 9/30/11 Budgeted Ending Fund Balance \$0

Community Events Fund #118

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0				
Transfer from Gen Fund for previous FY receipt	\$250	MYA			
Hometown Harvest revenue budget	\$4,350	MYA			
Hometown Harvest expenditure budget - revenue neutral	(\$4,600)	MYA			
Treelighting revenue budget	\$5,600	MYA			
Treelighting expenditure budget - revenue neutral	(\$5,600)	MYA			
July 4th donation revenue	\$10,545	MYA			
July 4th expenditure budget - revenue neutral	(\$10,545)	MYA			
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$55,745)	FYA			
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$55,745	FYA			

Revisions to Original Budgeted Fund Balance \$0

REVISED 9/30/11 Budgeted Ending Fund Balance \$0

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Transportation Impact Fee Fund #140

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$550,661	(\$716)	\$549,945
FY '11 Budgeted Appropriation to (from) Fund Balance		(\$32,600)		
9/30/11 Budgeted Ending Fund Balance		<u>\$518,061</u>		

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	(\$716)			
Align impact fee revenue budget with actuals	\$15,951			
Increase expenditure budget as result of impact revenue receipts	(\$5,350)			
Revisions to Original Budgeted Fund Balance		<u>\$9,885</u>		
REVISED 9/30/11 Budgeted Ending Fund Balance		<u>\$527,946</u>		

Medical Transport Services Fund #170

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance		\$596,501	(\$8,908)	\$587,593
FY '11 Budgeted Appropriation to (from) Fund Balance		(\$570,000)		
9/30/11 Budgeted Ending Fund Balance		<u>\$26,501</u>		

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	(\$8,908)			
Increased transfer from Medical Transport Fund - residual equity transfer to close fund	(\$20,539)	MYA		
Increase misc revenue budget to align with actuals in anticipation of fund closure	\$1,128	MYA		
Increase interest/investment revenue budget to align with actuals in anticipation of fund closure	\$1,831	MYA		
Increase contractual service cost budget	(\$13)	MYA		
Revisions to Original Budgeted Fund Balance		<u>(\$26,501)</u>		
REVISED 9/30/11 Budgeted Ending Fund Balance		<u>\$0</u>		

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Public and Communication Services Tax Fund #172

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0	
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$4,182,717)	FYA
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$4,182,717	FYA
Revisions to Original Budgeted Fund Balance	<u>\$0</u>	
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>	

Electric Franchise Fee Fund #174

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0	
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$1,950,000)	FYA
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$1,950,000	FYA
Revisions to Original Budgeted Fund Balance	<u>\$0</u>	
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>	

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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TLBD Maintenance Fund #184

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$290,017	\$24,582		\$314,599
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$59,739)			
9/30/11 Budgeted Ending Fund Balance	<u>\$230,278</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$24,582

Decrease transfer to General - lower insurance premium \$621 MYA

Revisions to Original Budgeted Fund Balance \$25,203

REVISED 9/30/11 Budgeted Ending Fund Balance \$255,481

Oak Forest Maintenance Fund #191

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$33,219	\$6,228		\$39,447
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$1,849)			
9/30/11 Budgeted Ending Fund Balance	<u>\$31,370</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$6,228

Decrease transfer to General - lower insurance premium; fewer meetings \$543 MYA

Revisions to Original Budgeted Fund Balance \$6,771

REVISED 9/30/11 Budgeted Ending Fund Balance \$38,141

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

1999 Debt Service Fund #215

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$519		\$139,362
FY '11 Budgeted Appropriation to (from) Fund Balance	\$138,843			
	(\$1,200)			
9/30/11 Budgeted Ending Fund Balance	<u>\$137,643</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$519

Increase transfer from General Fund for FY 11 debt service requirements due to refinance \$12,000 FYA
 Increase principal/interest budget - timing differences due to refinance (\$150,162) FYA

Revisions to Original Budgeted Fund Balance (\$137,643)

REVISED 9/30/11 Budgeted Ending Fund Balance \$0

1999 Construction Capital Project Fund #305

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$899,622	\$5,800		\$905,422
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$889,967)			
9/30/11 Budgeted Ending Fund Balance	<u>\$9,655</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$5,800

Reduce expenditures - CIP Magnolia Park \$1,170,550 MYA

Remove transfer in from Road Imp Fund for Magnolia Park - timing issue FY 2012 not FY 2011 (\$300,000) MYA

Reduce transfer out for Capital Projects Coordinator - division eliminated \$10,500 MYA

Revisions to Original Budgeted Fund Balance \$886,850

REVISED 9/30/11 Budgeted Ending Fund Balance \$896,505

Utility/Public Works Facility Capital Project Fund #311

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$869,523	\$80,429		\$949,952
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$859,143)			
9/30/11 Budgeted Ending Fund Balance	<u>\$10,380</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$80,429

Reduce expenditure budget for Utility/PW Facility; significantly deferred until next year \$811,943 MYA

Revisions to Original Budgeted Fund Balance \$892,372

REVISED 9/30/11 Budgeted Ending Fund Balance \$902,752

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Public and Communication Services Tax Fund #172

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0	
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$4,182,717)	FYA
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$4,182,717	FYA
Revisions to Original Budgeted Fund Balance	<u>\$0</u>	
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>	

Electric Franchise Fee Fund #174

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0	
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$1,950,000)	FYA
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$1,950,000	FYA
Revisions to Original Budgeted Fund Balance	<u>\$0</u>	
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>	

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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TLBD Maintenance Fund #184

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$290,017	\$24,582		\$314,599
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$59,739)			
9/30/11 Budgeted Ending Fund Balance	<u>\$230,278</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$24,582

Decrease transfer to General - lower insurance premium \$621 MYA

Revisions to Original Budgeted Fund Balance \$25,203

REVISED 9/30/11 Budgeted Ending Fund Balance \$255,481

Oak Forest Maintenance Fund #191

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$33,219	\$6,228		\$39,447
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$1,849)			
9/30/11 Budgeted Ending Fund Balance	<u>\$31,370</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$6,228

Decrease transfer to General - lower insurance premium; fewer meetings \$543 MYA

Revisions to Original Budgeted Fund Balance \$6,771

REVISED 9/30/11 Budgeted Ending Fund Balance \$38,141

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

1999 Debt Service Fund #215

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$519		\$139,362
FY '11 Budgeted Appropriation to (from) Fund Balance	\$138,843			
	(\$1,200)			
9/30/11 Budgeted Ending Fund Balance	<u>\$137,643</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$519

Increase transfer from General Fund for FY 11 debt service requirements due to refinance \$12,000 FYA
 Increase principal/interest budget - timing differences due to refinance (\$150,162) FYA

Revisions to Original Budgeted Fund Balance (\$137,643)

REVISED 9/30/11 Budgeted Ending Fund Balance \$0

1999 Construction Capital Project Fund #305

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance		\$5,800		\$905,422
FY '11 Budgeted Appropriation to (from) Fund Balance	\$899,622			
	(\$889,967)			
9/30/11 Budgeted Ending Fund Balance	<u>\$9,655</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$5,800

Reduce expenditures - CIP Magnolia Park \$1,170,550 MYA

Remove transfer in from Road Imp Fund for Magnolia Park - timing issue FY 2012 not FY 2011 (\$300,000) MYA
 Reduce transfer out for Capital Projects Coordinator - division eliminated \$10,500 MYA

Revisions to Original Budgeted Fund Balance \$886,850

REVISED 9/30/11 Budgeted Ending Fund Balance \$896,505

Utility/Public Works Facility Capital Project Fund #311

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance		\$80,429		\$949,952
FY '11 Budgeted Appropriation to (from) Fund Balance	\$869,523			
	(\$859,143)			
9/30/11 Budgeted Ending Fund Balance	<u>\$10,380</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$80,429

Reduce expenditure budget for Utility/PW Facility; significantly deferred until next year \$811,943 MYA

Revisions to Original Budgeted Fund Balance \$892,372

REVISED 9/30/11 Budgeted Ending Fund Balance \$902,752

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

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 9/30/10 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Water and Sewer Utility Fund - Operating (#3600):

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$3,669,465	\$9,444,512	(\$148,057)	\$12,965,920
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$628,313)			
9/30/11 Budgeted Ending Fund Balance	<u>\$3,041,152</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	(\$148,057)			
Increased revenue budget - various (July review)	\$130,200	MYA		
Decreased expenditure budget - various (July review)	\$189,630	MYA		
Decrease grant revenue and loan proceeds related to reclaim plant (timing only)	(\$3,593,084)	MYA		
Decrease expenditure budget related to reclaim plant (timing only)	\$2,503,667	MYA		
Reduce transfer out to Renewal & Replacement	\$140,000	MYA		
Reduce transfer out for Capital Projects Coordinator - division eliminated	\$10,500	MYA		
PO Rollovers #102017	(\$34,206)	MYA		
Transfer from Community Event Fund	\$318	MYA		
Expenditure budget for overtime related to Community Events	(\$318)	MYA		
Traffic accident insurance proceeds - fire hydrant	\$3,984	MYA		
Traffic accident expenditure budget - fire hydrant	(\$3,984)	MYA		
Lightning strike insurance proceeds - water plant	\$120,000	MYA/FYA		
Lightning strike expenditure budget - water plant	(\$120,000)	MYA/FYA		
Further reduction to General Fund transfer related to Utility Billing division (1360)	\$51,079	FYA		
Revisions to Original Budgeted Fund Balance	<u>(\$750,271)</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance (exclusive of net capital)	<u>\$2,290,881</u>			

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

General Fund

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
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Funds not included in this summary do not require budget amendment

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

General Fund #001:

As approved by City Commission on 9/27/10 Public Hearing Item 501:

				GASB 54
10/1/10 Budgeted Beginning Fund Balance	\$8,156,054	\$637,151	\$8,793,205	\$22,896
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$538,698)			
9/30/11 Budgeted Ending Fund Balance	\$7,617,356			\$8,816,101

Amendments to be approved tonight to Original FY 2009-2010 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	\$660,047
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Fiscal Year '10 Purchase Order Rollovers:

PO 100679 ; Go Does; removed in Finance reductions (next page)	(\$9,625)	MYA
PO 103505, 103622; vehicle and striping	(\$23,993)	MYA
PO 103018; wireless transfer module kit	(\$3,000)	MYA
Additional Appropriation to (from) Fund Balance (<u>PO Rollovers</u>)	(\$36,618)	

Revenue Neutral:

COPS Grant revenue	\$5,809	MYA
COPS Grant expenditures	(\$5,809)	MYA
Auto Salvage proceeds	\$1,231	MYA
Auto Salvage proceeds - directed to Police Dep't and Public Works	(\$1,231)	MYA
Insurance proceeds related to traffic accidents	\$8,811	MYA
Expenditure budget related to traffic accidents	(\$8,811)	MYA
Misc revenue - reduction of Lexon escrow liability	\$10,000	MYA
Increase expenditure budget for Jesup's Reserve landscape project	(\$10,000)	MYA
Reduce expenditure budget for Capital Project Coordinator - division eliminated	\$70,000	MYA
Reduce revenue budget related to Cap Proj Coord from W&S, 1999 Const Fund, Road Improvement Fund	(\$70,000)	MYA
Decrease expenditure budget General Gov't contingency	\$4,162	MYA
Increase HR, City Manager	(\$4,162)	MYA
Decrease expenditure budget General Gov't contingency	\$1,275	MYA
Increase Commission budget for Farewell Dinner	(\$1,275)	MYA
Decrease Finance expenditure budget - transferred to IS	\$4,500	MYA
Increase IS expenditure budget - transferred from Finance	(\$4,500)	MYA
Decrease Finance expenditure budget - transferred to PD for fingerprint software	(\$5,562)	MYA
Increase PD expenditure budget - transferred from Finance	\$5,562	MYA
Donations - pole banners	\$500	MYA
Expenditure budget for pole banner program	(\$500)	MYA
Transfer from Community Event Fund	\$7,448	MYA
Expenditure budget for overtime related to Community Events (various divisions)	(\$7,448)	MYA

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

General Fund

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
Revenue Neutral:				
Decreased transfer from Assessment Districts	\$1,164	MYA		
Decreased expenditures related to Assessment Districts (insurance, clerk fees)	(\$1,164)	MYA		
Insurance Settlements revenue	\$2,860	MYA		
Insurance Settlements expenditures	(\$2,860)	MYA		
Transfer in from 103 and 108 for fingerprint equipment	\$7,094	MYA/FYA		
Expenditure budget for fingerprint equipment	(\$7,094)	MYA/FYA		
Decrease expenditure budget General Gov't contingency - Commission Chambers' audio	\$7,115	FYA		
Commission Chambers audio system	(\$7,115)	FYA		
Decrease expenditure budget General Gov't contingency - Seasonal banners	\$4,500	FYA		
Seasonal banner expenditure budget (1525)	(\$4,500)	FYA		
Insurance proceeds - 1998 F F150	\$959	FYA		
Vehicle repair	(\$959)	FYA		
Increase transfer from Comm Events fund for overtime costs related to the July 4th event	\$7,209	FYA		
Increase expenditure budget for overtime costs related to the July 4th event	(\$7,209)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Seminole Fire				
Operations FRS pension revisions (2240)	(\$95,000)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Police Department				
motorcycle division (2119)	(\$20,000)	FYA		
Inter-departmental expenditure budget movement for year-end budgetary compliance - Parks & Grounds				
(7230)	\$115,000	FYA		
Additional Appropriation to (from) Fund Balance (Revenue Neutral)		\$0		
Other:				
Increase transfer from Medical Transport Fund - residual equity transfer to close fund	\$20,539	MYA		
Increase CRA reimbursement revenue - Shepard Road Streetscape	\$176,875	MYA		
Establish CRA project expenditure budget - Shepard Road Streetscape	(\$165,604)	MYA		
Reduce transfer from W&S - Finance Utility Billing reductions (difference due to rollover)	(\$105,059)	MYA/FYA		
Reduce Finance Utility Billing expenditure budget	\$114,684	MYA/FYA		
Refine transfers in from 115, 305, 401 for final FY 11 Capital Projects Coordinator	\$282	FYA		
GASB 54 related:				
Increase revenue/transfer-in budget due to fund closures (GASB 54)	\$1,053,898	FYA		
Increase expenditure/transfer budget due to fund closures (GASB 54)	(\$1,046,291)	FYA		
Additional Appropriation to (from) Fund Balance (Other)		\$49,324		
Revisions to Original Budgeted Appropriation to (from) Fund Balance		\$12,706		
REVISED 9/30/11 Budgeted Ending Fund Balance		\$8,290,109		

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Special Law Enforcement Fund - Local #103

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$8,288		\$43,244
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$22,450)			
9/30/11 Budgeted Ending Fund Balance	<u>\$12,506</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$8,288			
Increase confiscated property revenues to reflect actuals	\$8,200		MYA	
Consent 202; March 14, 2011; vehicle purchase Ford Fusion	(\$7,750)		MYA	
Proceeds for trade-in value - Jetta	\$4,965		MYA	
Add'l expenditure budget for vehicle mitigated by trade-in value	(\$2,839)		MYA	
Consent 204; May 9, 2011; vehicle purchase - Suzuki	(\$10,000)		MYA	
Proceeds for trade-in value - Impalas (2)	\$3,465		MYA	
Add'l expenditure budget for vehicle mitigated by trade-in value	(\$140)		MYA	
Consent 201; July 25, 2011 - Transfer to General Fund - fingerprint equipment	(\$5,078)		MYA	
Revisions to Original Budgeted Fund Balance	<u>(\$889)</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$11,617</u>			

Transportation Improvement Fund #104

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$86,032		\$597,689
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$20,954)			
9/30/11 Budgeted Ending Fund Balance	<u>\$490,703</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$86,032			
Consent 204; 11/15/10 - Traffic Device repair (insurance proceeds received in prior FY)	(\$24,653)		MYA	
Consent 200; 1/10/11 - Street resurfacing	(\$33,160)		MYA	
Increase budgeted insurance proceeds (traffic pole)	\$1,000		FYA	
Increase budgeted expenditures related to insurance claim	(\$1,000)		FYA	
Revisions to Original Budgeted Fund Balance	<u>\$28,219</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$518,922</u>			

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Solid Waste/Recycling Fund #107

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$916,976	\$113,008	\$1,029,984	GASB 54 \$998,896	\$2,028,880
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$17,100)				
9/30/11 Budgeted Ending Fund Balance	<u>\$899,876</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	\$1,111,904				
Increase transfer to the Storm Reserve Fund from 5 to 12 months	(\$78,750)	MYA			
Eliminate transfer to Storm Reserve due to #114 fund closure (GASB 54)	\$135,000	FYA			
Increase expenditure budget due to #114 fund closure (GASB 54)	(\$3,000)	FYA			
Increase revenue budget due to #114 fund closure (GASB 54)	\$4,800	FYA			
Revisions to Original Budgeted Fund Balance	<u>\$1,169,954</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$2,069,830</u>				

Special Law Enforcement Trust Fund - Federal #108

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$34,668	\$3,766	\$38,434		
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$22,637)				
9/30/11 Budgeted Ending Fund Balance	<u>\$12,031</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$3,766				
Consent 202; March 14, 2011; vehicle purchase Pontiac	(\$5,970)	MYA			
Proceeds for trade-in value - Monte Carlo	\$4,175	MYA			
Add'l vehicle capitalization budget which was mitigated by Monte Carlo trade-in value	(\$2,619)	MYA			
Consent 201; July 25, 2011 - Transfer to General Fund - fingerprint equipment	(\$5,078)	MYA			
Reduce that portion of fingerprint costs attributable to future periods (maint agreement)	\$3,062	FYA			
Align budget with actual confiscated property receipts	\$21,000	FYA			
Revisions to Original Budgeted Fund Balance	<u>\$18,336</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$30,367</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated Restatement 9/30/10 Fund Balance
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Emergency & Disaster Relief Fund #109

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$118,941	\$313,417	\$432,358	GASB 54 (\$432,358)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$30,500)				
9/30/11 Budgeted Ending Fund Balance	<u>\$88,441</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$118,941)				
Decrease expenditure budget for arbitrage services	\$2,500	MYA			
Decrease expenditure budget for consulting services - Beck Disaster Recovery	\$27,000	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$2,000)	FYA			
Eliminate remaining expenditure budget due to fund closure (GASB 54)	\$3,000	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$88,441)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

HOA Project Fund #112

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$5,569	(\$28)	\$5,541	(\$5,541)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$44)				
9/30/11 Budgeted Ending Fund Balance	<u>\$5,525</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$5,569)				
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$30)	FYA			
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$74	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$5,525)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Storm Reserve Fund #114

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$566,185	\$353	\$566,538	GASB 54 (\$566,538)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	\$59,050				
9/30/11 Budgeted Ending Fund Balance	<u>\$625,235</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$566,185)				
Increase transfer from Solid Waste Fund from 5 to 12 months	\$78,750	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$137,800)	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$625,235)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Road Improvements Fund #115

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$1,293,102	\$97,164	\$1,390,266		
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$147,944)				
9/30/11 Budgeted Ending Fund Balance	<u>\$1,145,158</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$97,164				
Reduce Sales Tax Reimbursement Revenue - timing issue FY 2012 not FY 2011	(\$1,065,000)	MYA			
Remove transfer to 1999 Const Fund for Magnolia Park - timing issue FY 2012 not FY 2011	\$300,000	MYA			
Reduce transfer out for Capital Projects Coordinator - division eliminated	\$49,000	MYA			
Revisions to Original Budgeted Fund Balance	<u>(\$618,836)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$526,322</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Storm Reserve Fund #114

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$566,185	\$353	\$566,538	GASB 54 (\$566,538)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	\$59,050				
9/30/11 Budgeted Ending Fund Balance	<u>\$625,235</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$566,185)				
Increase transfer from Solid Waste Fund from 5 to 12 months	\$78,750	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$137,800)	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$625,235)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Road Improvements Fund #115

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$1,293,102	\$97,164	\$1,390,266		
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$147,944)				
9/30/11 Budgeted Ending Fund Balance	<u>\$1,145,158</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$97,164				
Reduce Sales Tax Reimbursement Revenue - timing issue FY 2012 not FY 2011	(\$1,065,000)	MYA			
Remove transfer to 1999 Const Fund for Magnolia Park - timing issue FY 2012 not FY 2011	\$300,000	MYA			
Reduce transfer out for Capital Projects Coordinator - division eliminated	\$49,000	MYA			
Revisions to Original Budgeted Fund Balance	<u>(\$618,836)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$526,322</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Veteran's Memorial Fund #116

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$21,334	\$1,562	\$22,896	GASB 54 (\$22,896)	\$0
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$2,270)				
9/30/11 Budgeted Ending Fund Balance	<u>\$19,064</u>				

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual per anticipated restatement of 9/30/10 fund balance	(\$21,334)				
Donation revenue	\$900	MYA			
Increase expenditure budget for engravings	(\$900)	MYA			
Eliminate remaining revenue budget due to fund closure (GASB 54)	(\$1,030)	FYA			
Eliminate remaining expenditure budget due to fund closure (GASB 54)	\$3,300	FYA			
Revisions to Original Budgeted Fund Balance	<u>(\$19,064)</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Community Events Fund #118

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0				
Transfer from Gen Fund for previous FY receipt	\$250	MYA			
Hometown Harvest revenue budget	\$4,350	MYA			
Hometown Harvest expenditure budget - revenue neutral	(\$4,600)	MYA			
Treelighting revenue budget	\$5,600	MYA			
Treelighting expenditure budget - revenue neutral	(\$5,600)	MYA			
July 4th donation revenue	\$10,545	MYA			
July 4th expenditure budget - revenue neutral	(\$10,545)	MYA			
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$55,745)	FYA			
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$55,745	FYA			
Revisions to Original Budgeted Fund Balance	<u>\$0</u>				
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>				

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Transportation Impact Fee Fund #140

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$550,661	(\$716)	\$549,945
FY '11 Budgeted Appropriation to (from) Fund Balance		(\$32,600)		
9/30/11 Budgeted Ending Fund Balance		<u>\$518,061</u>		

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	(\$716)			
Align impact fee revenue budget with actuals	\$15,951			
Increase expenditure budget as result of impact revenue receipts	(\$5,350)			
Revisions to Original Budgeted Fund Balance		<u>\$9,885</u>		
REVISED 9/30/11 Budgeted Ending Fund Balance		<u>\$527,946</u>		

Medical Transport Services Fund #170

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance		\$596,501	(\$8,908)	\$587,593
FY '11 Budgeted Appropriation to (from) Fund Balance		(\$570,000)		
9/30/11 Budgeted Ending Fund Balance		<u>\$26,501</u>		

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	(\$8,908)			
Increased transfer from Medical Transport Fund - residual equity transfer to close fund	(\$20,539)	MYA		
Increase misc revenue budget to align with actuals in anticipation of fund closure	\$1,128	MYA		
Increase interest/investment revenue budget to align with actuals in anticipation of fund closure	\$1,831	MYA		
Increase contractual service cost budget	(\$13)	MYA		
Revisions to Original Budgeted Fund Balance		<u>(\$26,501)</u>		
REVISED 9/30/11 Budgeted Ending Fund Balance		<u>\$0</u>		

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
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Public and Communication Services Tax Fund #172

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0	
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$4,182,717)	FYA
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$4,182,717	FYA
Revisions to Original Budgeted Fund Balance	<u>\$0</u>	
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>	

Electric Franchise Fee Fund #174

As approved by City Commission on 9/27/10 Public Hearing Item 501:

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

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$0	
Eliminate remaining revenue/transfer budget due to fund closure (GASB 54)	(\$1,950,000)	FYA
Eliminate remaining expenditure/transfer budget due to fund closure (GASB 54)	\$1,950,000	FYA
Revisions to Original Budgeted Fund Balance	<u>\$0</u>	
REVISED 9/30/11 Budgeted Ending Fund Balance	<u>\$0</u>	

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

TLBD Maintenance Fund #184

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance	\$290,017	\$24,582		\$314,599
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$59,739)			
9/30/11 Budgeted Ending Fund Balance	<u>\$230,278</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$24,582

Decrease transfer to General - lower insurance premium \$621 MYA

Revisions to Original Budgeted Fund Balance \$25,203

REVISED 9/30/11 Budgeted Ending Fund Balance **\$255,481**

Oak Forest Maintenance Fund #191

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$33,219	\$6,228		\$39,447
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$1,849)			
9/30/11 Budgeted Ending Fund Balance	<u>\$31,370</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$6,228

Decrease transfer to General - lower insurance premium; fewer meetings \$543 MYA

Revisions to Original Budgeted Fund Balance \$6,771

REVISED 9/30/11 Budgeted Ending Fund Balance **\$38,141**

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

Other Governmental Funds

HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

1999 Debt Service Fund #215

As approved by City Commission on 9/27/10 Public Hearing Item 501:

	Difference in Beg Fund Balance from Projected to Actual	Actual Beg Fund Balance from 9/30/10 CAFR	Prior Period Adjustment	Anticipated <u>Restatement</u> 9/30/10 Fund Balance
10/1/10 Budgeted Beginning Fund Balance		\$519		\$139,362
FY '11 Budgeted Appropriation to (from) Fund Balance	\$138,843			
	(\$1,200)			
9/30/11 Budgeted Ending Fund Balance	<u>\$137,643</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$519

Increase transfer from General Fund for FY 11 debt service requirements due to refinance \$12,000 FYA
 Increase principal/interest budget - timing differences due to refinance (\$150,162) FYA

Revisions to Original Budgeted Fund Balance (\$137,643)

REVISED 9/30/11 Budgeted Ending Fund Balance \$0

1999 Construction Capital Project Fund #305

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$899,622	\$5,800		\$905,422
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$889,967)			
9/30/11 Budgeted Ending Fund Balance	<u>\$9,655</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$5,800

Reduce expenditures - CIP Magnolia Park \$1,170,550 MYA

Remove transfer in from Road Imp Fund for Magnolia Park - timing issue FY 2012 not FY 2011 (\$300,000) MYA
 Reduce transfer out for Capital Projects Coordinator - division eliminated \$10,500 MYA

Revisions to Original Budgeted Fund Balance \$886,850

REVISED 9/30/11 Budgeted Ending Fund Balance \$896,505

Utility/Public Works Facility Capital Project Fund #311

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$869,523	\$80,429		\$949,952
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$859,143)			
9/30/11 Budgeted Ending Fund Balance	<u>\$10,380</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$80,429

Reduce expenditure budget for Utility/PW Facility; significantly deferred until next year \$811,943 MYA

Revisions to Original Budgeted Fund Balance \$892,372

REVISED 9/30/11 Budgeted Ending Fund Balance \$902,752

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

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 9/30/10 CAFR
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HELPFUL TOOLS: Comprehensive Annual Financial Report for the year ended September 30, 2010 as approved by City Commission on 3/28/2011 Regular 602; Fiscal Year 2010-2011 Original Budget as approved by City Commission on 9/27/10 Public Hearing 501.

Water and Sewer Utility Fund - Operating (#3600):

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$3,669,465	\$9,444,512	(\$148,057)	\$12,965,920
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$628,313)			
9/30/11 Budgeted Ending Fund Balance	<u>\$3,041,152</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	(\$148,057)			
Increased revenue budget - various (July review)	\$130,200	MYA		
Decreased expenditure budget - various (July review)	\$189,630	MYA		
Decrease grant revenue and loan proceeds related to reclaim plant (timing only)	(\$3,593,084)	MYA		
Decrease expenditure budget related to reclaim plant (timing only)	\$2,503,667	MYA		
Reduce transfer out to Renewal & Replacement	\$140,000	MYA		
Reduce transfer out for Capital Projects Coordinator - division eliminated	\$10,500	MYA		
PO Rollovers #102017	(\$34,206)	MYA		
Transfer from Community Event Fund	\$318	MYA		
Expenditure budget for overtime related to Community Events	(\$318)	MYA		
Traffic accident insurance proceeds - fire hydrant	\$3,984	MYA		
Traffic accident expenditure budget - fire hydrant	(\$3,984)	MYA		
Lightning strike insurance proceeds - water plant	\$120,000	MYA/FYA		
Lightning strike expenditure budget - water plant	(\$120,000)	MYA/FYA		
Further reduction to General Fund transfer related to Utility Billing division (1360)	\$51,079	FYA		
Revisions to Original Budgeted Fund Balance	<u>(\$750,271)</u>			
REVISED 9/30/11 Budgeted Ending Fund Balance (exclusive of net capital)	<u>\$2,290,881</u>			

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

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 9/30/10 CAFR
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Water and Sewer Utility Fund - Renewal and Replacement (#3610):

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$686,812	\$20,793	\$707,605
FY '11 Budgeted Appropriation to (from) Fund Balance	\$0		
9/30/11 Budgeted Ending Fund Balance	\$686,812		

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$20,793		
Decrease transfer in from W&S Operating - excessive for bond covenant compliance	(\$140,000)	MYA	
Revisions to Original Budgeted Fund Balance	(\$119,207)		
REVISED 9/30/11 Budgeted Ending Fund Balance	\$567,605		

Water and Sewer Utility Fund - 2000 Construction (#3640):

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$205,567	\$31,413	\$236,980
FY '11 Budgeted Appropriation to (from) Fund Balance	(\$204,067)		
9/30/11 Budgeted Ending Fund Balance	\$1,500		

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR	\$31,413		
PO Rollovers #100786	(\$26,694)	MYA	
Reduce expenditure budget for East Force Main Improvements - deferred to FY12	\$194,000	MYA	
Revisions to Original Budgeted Fund Balance	\$198,719		
REVISED 9/30/11 Budgeted Ending Fund Balance	\$200,219		

Not requiring amendment:

Water and Sewer - Revenue Generation (#3620)	\$0
Water and Sewer - Service Availability (#402)	\$0
Total Water & Sewer "Fund Balance" (ties to CAFR)	\$13,910,505

Attachment 2 - Budget Amendment Detail

11/28/11; Consent 201; Resolution 2011-55

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 9/30/10 CAFR
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Development Services Fund #420

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	(\$458,940)		
FY '11 Budgeted Appropriation to (from) Fund Balance	<u>(\$233,750)</u>	\$61,646	(\$397,294)
9/30/11 Budgeted Ending Fund Balance	<u>(\$692,690)</u>		

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$61,646

Revenue Reductions per year-end actuals (\$106,000) FYA
Expenditure reductions per year-end actuals \$23,000 FYA

Revisions to Original Budgeted Fund Balance (\$21,354)

REVISED 9/30/11 Budgeted Ending Fund Balance (exclusive of net capital) (\$714,044)

Stormwater Utility Fund #430

As approved by City Commission on 9/27/10 Public Hearing Item 501:

10/1/10 Budgeted Beginning Fund Balance	\$778,322	\$6,391,296	\$146,992	\$7,316,610
FY '11 Budgeted Appropriation to (from) Fund Balance	<u>(\$150,607)</u>			
9/30/11 Budgeted Ending Fund Balance	<u>\$627,715</u>			

Amendments to be approved tonight to Original FY 2010-2011 Budget (as approved on 9/27/10):

Difference in Beginning Fund Balance from projected to actual as shown in 9/30/10 CAFR \$146,992

PO Rollover #102922 Camp Dresser, piping for drainage ditches (\$24,228) MYA
Consent 200; April 25, 2011 - street sweeper (\$9,500) MYA
Transfer from Community Event Fund \$104 MYA
Expenditure budget for overtime related to Community Events (\$104) MYA
SJRWMD grant revenue budget - revise to reflect actuals at completion of Solary Canal project (\$853,950) MYA
SJRWMD grant expenditure budget - revise to reflect actuals at completion of Solary Canal project \$853,950 MYA

Revisions to Original Budgeted Fund Balance \$113,264

REVISED 9/30/11 Budgeted Ending Fund Balance (exclusive of net capital) \$740,979

Attachment 3 - General Fund Budget Amendment Summary

11/28/11; Consent 201; Resolution 2011-55

<i>Division #</i>	<i>FY 11 Original Annual Budget</i>	<i>Interdepartmental Transfers</i>	<i>Supplemental Appropriations</i>		<i>Revenue Neutral Changes</i>	<i>GASB 54</i>	<i>Other Requests to Amend Appropriation</i>	<i>FY 11 Amended Annual Budget</i>
			<i>Commission Approved Amendments to Appropriation</i>	<i>PO Rollovers</i>				
General Fund Revenues & Transfers	\$ 16,138,136							\$ 16,138,136
17/92 CRA - Shepard Road Streetscape Project reimbursement							\$ 176,875	\$ 176,875
Increased transfer from Medical Transport -residual equity transfer							\$ 20,539	\$ 20,539
Increase transfer from Special Law Enforcement Funds - fingerprint equipment					\$ 7,094			\$ 7,094
COPS Grant revenue					\$ 5,809			\$ 5,809
Misc revenue (reduction of Lexon escrow)					\$ 10,000			\$ 10,000
Reduce transfer from Assessment Districts					\$ (1,164)			\$ (1,164)
Reduce transfer from W&S - Finance Utility Billing reductions							\$ (105,059)	\$ (105,059)
Auto Salvage proceeds - scrap metal					\$ 1,231			\$ 1,231
Reduce 'transfers in' for eliminated position - Capital Projects Coordinator					\$ (70,000)			\$ (70,000)
Insurance Settlements					\$ 8,811			\$ 8,811
Donation for Banners					\$ 500			\$ 500
Transfer from Community Event Fund					\$ 14,657			\$ 14,657
Increase revenue/transfer-in budget due to fund closures (GASB 54)						\$ 1,053,898		\$ 1,053,898
Refine transfers in from 115, 305, 401 - FY 11 Capital Project Coord							\$ 282	\$ 282
Inurance proceeds - 1998 F F150					\$ 959			\$ 959
General Fund Revenues & Transfers	\$ 16,138,136	\$ -	\$ -	\$ -	\$ (22,103)	\$ 1,053,898	\$ 92,637	\$ 17,262,568
General Fund Expenditures								
City Commission	1100	\$ 120,487	\$ 8,381					\$ 128,868
Various Boards	1110	\$ 845						\$ 845
City Manager	1200	\$ 314,805	\$ 410					\$ 315,215
City Clerk	1210	\$ 238,760			\$ (375)			\$ 238,385
General Government - Legal Services	1220	\$ 246,000						\$ 246,000
Finance & Admin Services - General	1300	\$ 651,346	\$ (12,589)					\$ 638,757
Finance & Admin Services - Human Resources	1310	\$ 98,555	\$ 6,279					\$ 104,834
Information Systems - General	1340	\$ 814,142	\$ 4,735					\$ 818,877
Information Systems - Records Mgmt	1342	\$ 129,959	\$ 9					\$ 129,968
Information Systems - KIVA/GIS	1343	\$ 173,747						\$ 173,747
Finance & Admin Services - Utility Billing	1360	\$ 736,123			\$ 9,625		\$ (114,684)	\$ 631,064
CommDevelopment - Administration	1510	\$ 214,347	\$ 2,660					\$ 217,007
CommDevelopment - Planning	1515	\$ 113,771	\$ 400					\$ 114,171
CommDevelopment - Development Review	1520	\$ 102,024						\$ 102,024
CommDevelopment - Urban Beautification	1525	\$ 726,209	\$ (3,737)		\$ 8,245	\$ 1,374	\$ 165,604	\$ 897,695
CommDevelopment - Streetlighting	1526	\$ 445,500	\$ 5,177					\$ 450,677
General Government - General	1900	\$ 438,435	\$ (17,043)			\$ 1,049,000		\$ 1,470,392
Information Services - City Hall	1910	\$ 31,150	\$ (244)					\$ 30,906

Attachment 3 - General Fund Budget Amendment Summary

11/28/11; Consent 201; Resolution 2011-55

<i>Division #</i>	<i>FY 11</i>		<i>Supplemental</i>		<i>Revenue</i>		<i>Other</i>		<i>FY 11</i>	
	<i>Original</i>	<i>Interdepartmental</i>	<i>Commission</i>	<i>PO</i>	<i>Neutral</i>	<i>Requests</i>	<i>Amended</i>	<i>Annual</i>	<i>Amended</i>	<i>Annual</i>
	<i>Annual</i>	<i>Transfers</i>	<i>Approved</i>	<i>Rollovers</i>	<i>Changes</i>	<i>to Amend</i>	<i>Annual</i>	<i>Amended</i>	<i>Amended</i>	<i>Annual</i>
	<i>Budget</i>		<i>Appropriation</i>		<i>GASB 54</i>	<i>Appropriation</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<i>Finance & Admin Services - Risk Management</i>	1920	\$ 342,000			\$ (789)		\$ 341,211			
<i>Police - Chief</i>	2110	\$ 344,282	\$ (38)		\$ 7,094		\$ 351,338			
<i>Police - Criminal Investigations</i>	2113	\$ 1,018,178	\$ (1,989)		\$ 1,863		\$ 1,018,052			
<i>Police - Operations Support</i>	2114	\$ 294,497	\$ (1,050)		\$ 6,903		\$ 300,350			
<i>Police - Operations</i>	2115	\$ 3,103,314	\$ (4,732)	\$ 26,993	\$ 5,215		\$ 3,130,790			
<i>Police - Information Services</i>	2116	\$ 942,137	\$ 3,100		\$ 472		\$ 945,709			
<i>Police - Tech Services</i>	2117	\$ 413,413	\$ 6,681				\$ 420,094			
<i>Police - Code Enforcement</i>	2118	\$ 544,656	\$ 4,000		\$ 129		\$ 548,785			
<i>Police - Motorcycle</i>	2119	\$ 386,191	\$ 20,772		\$ 2,616		\$ 409,579			
<i>Police - Canine</i>	2120	\$ 148,560	\$ (772)				\$ 147,788			
<i>Police - Professional Standards</i>	2121	\$ 186,909	\$ (410)		\$ 642		\$ 187,141			
<i>Fire - Operations</i>	2240	\$ -	\$ 95,000				\$ 95,000			
<i>Public Works - Administration</i>	4410	\$ 166,217	\$ (1,400)		\$ 959		\$ 165,776			
<i>Public Works - Roads & ROW</i>	4412	\$ 614,426	\$ 1,300		\$ 12,480		\$ 628,206			
<i>Public Works - Fleet</i>	4413	\$ 210,347	\$ 100				\$ 210,447			
<i>Public Works - Facilities</i>	4414	\$ 191,841			\$ 117		\$ 191,958			
<i>Public Works - Capital Projects</i>	4415	\$ 83,478			\$ (70,000)		\$ 13,478			
<i>P&R - Administration</i>	7200	\$ 234,675	\$ (3,940)		\$ 188	\$ (35,000)	\$ 195,923			
<i>P&R - Athletics</i>	7210	\$ 216,591	\$ 130		\$ 59		\$ 216,780			
<i>P&R - Athletics League</i>	7211	\$ 51,000	\$ 5,000				\$ 56,000			
<i>P&R - Athletics Partnerships</i>	7212	\$ 36,200					\$ 36,200			
<i>P&R - Parks & Grounds</i>	7230	\$ 1,002,950	\$ (115,140)		\$ 2,023		\$ 889,833			
<i>P&R - Programs</i>	7240	\$ 189,746	\$ 10		\$ 56	\$ (250)	\$ 189,562			
<i>P&R - Seniors</i>	7250	\$ 205,632	\$ 2,342				\$ 207,974			
<i>P&R - Senior Center Pool</i>	7251	\$ 77,909	\$ (3,402)				\$ 74,507			
<i>P&R - Community Events</i>	7260	\$ -				\$ 31,167	\$ 31,167			
<i>P&R - Hound Ground</i>	7270	\$ 20,557					\$ 20,557			
<i>P&R - Splash Playgrounds</i>	7280	\$ 54,923					\$ 54,923			
<i>General Fund Expenditures</i>		\$ 16,676,834	\$ -	\$ -	\$ 36,618	\$ (22,103)	\$ 1,046,291	\$ 50,920	\$ 17,788,560	
<i>Budgeted Approp to (from) Fund Balance</i>		\$ (538,698)	\$ -	\$ -	\$ (36,618)	\$ -	\$ 7,607	\$ 41,717	\$ (525,992)	