

# COMMISSION AGENDA

## ITEM 200

|                |   |
|----------------|---|
| CONSENT        | X |
| INFORMATIONAL  |   |
| PUBLIC HEARING |   |
| REGULAR        |   |

August 8, 2011

Meeting

MGR /DEPT

Authorization

**REQUEST: The Finance Department Requests that the City Commission Adopt Resolution No. 2011-38 Amending the Fiscal Year 2010-2011 Budget.**

### SYNOPSIS:

The purpose of this agenda item is to request that the City Commission amend the fiscal year 2010-2011 budget.

### CONSIDERATIONS:

A mid-year budget review indicates the need to amend the FY 2010-2011 budget as shown in Attachments 1A (General Fund Budget Amendment Summary) and 1B (Budget Amendment Detail – All Funds). The majority of the amendments are necessary for the following reasons:

- variations between budgeted (estimated) and actual expenditures and revenues
- 2010-2011 agenda items with fiscal impact; this resolution will formalize the fiscal impact of those previously approved actions
- revenue neutral amendments for which the revisions to budgeted revenues and budgeted expenditures are equal.
- purchase orders from the prior year which due to year-end audit procedures were unable to be completed by September 30, 2010

The City Charter provides that the Commission may amend the budget by resolution. Resolution No. 2011-38 represents the cumulative budget amendments to the Fiscal Year 2010-2011 budget for those funds requiring amendment. Please note that only those funds requiring budget adjustment are included herein.

### FISCAL IMPACT:

Set forth in Attachment 1

**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.*

**RECOMMENDATION:**

Adopt Resolution No. 2011-38 amending the FY 2010-2011 Budget

**ATTACHMENTS:**

Resolution 2011-38

- Attachment 1A - General Fund Budget Amendment Summary
- Attachment 1B - Budget Amendment Detail – All Funds

**RESOLUTION NUMBER 2011-38**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER SPRINGS AMENDING THE FISCAL YEAR 2010-2011 BUDGET AS PROVIDED IN EXHIBIT “1” ATTACHED HERETO; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission finds it necessary to amend the fiscal year 2010-2011 budget as provided herein; 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.**     **Budget Amendment.** The City of Winter Springs’ fiscal year 2010-2011 budget is hereby amended as provided for in Commission Consent Agenda Item 200, dated August 8, 2011, and included herein as Attachment “1” which is hereby fully incorporated by this reference.

**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 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 8<sup>th</sup> day of August, 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 1A - General Fund Budget Amendment Summary**

8/8/11; Consent 200; Resolution 2011-38

| <u>Dep't #</u>   | <u>FY 11<br/>Original<br/>Annual<br/>Budget</u> | <u>Interdepartmental<br/>Transfers</u> | <u>Commission<br/>Approved<br/>Amendments to<br/>Appropriation</u> | <u>PO<br/>Rollovers</u> | <u>Revenue<br/>Neutral<br/>Changes</u> | <u>Other<br/>Requests<br/>to Amend<br/>Appropriation</u> | <u>FY 11<br/>Amended<br/>Annual<br/>Budget</u> |
|--|---|--|--|-------------------------|--|--|--|
| <b>General Fund Revenues &amp; Transfers</b>                                 | \$ 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 |   |  |  |                         |  | \$ 10,156  | \$ 10,156                                      |
| 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                |   |  |  |                         |  | \$ (53,980)  | \$ (53,980)                                    |
| 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   |   |  |  |                         | \$ 7,448                               |  | \$ 7,448                                       |
| <b>General Fund Revenues &amp; Transfers</b>                                 | <b>\$ 16,138,136</b>                            | <b>\$ -</b>                            | <b>\$ -</b>  | <b>\$ -</b>             | <b>\$ (37,365)</b>                     | <b>\$ 153,590</b>  | <b>\$ 16,254,361</b>                           |

**General Fund Expenditures**

|  |      |            |             |          |          |             |            |
|--|------|------------|-------------|----------|----------|-------------|------------|
| City Commission                            | 1100 | \$ 120,487 | \$ 8,475    |          |          |             | \$ 128,962 |
| 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 | \$ 4,500    |          |          |             | \$ 818,642 |
| Information Systems - Records Mgmt         | 1342 | \$ 129,959 |             |          |          |             | \$ 129,959 |
| Information Systems - KIVA/GIS             | 1343 | \$ 173,747 |             |          |          |             | \$ 173,747 |
| Finance & Admin Services - Utility Billing | 1360 | \$ 736,123 |             | \$ 9,625 |          | \$ (63,605) | \$ 682,143 |
| Comm Development - Administration          | 1510 | \$ 214,347 | \$ 2,660    |          |          |             | \$ 217,007 |
| Comm Development - Planning                | 1515 | \$ 113,771 | \$ 400      |          |          |             | \$ 114,171 |
| Comm Development - Development Review      | 1520 | \$ 102,024 |             |          |          |             | \$ 102,024 |
| Comm Development - Urban Beautification    | 1525 | \$ 726,209 | \$ (8,237)  |          | \$ 8,245 | \$ 165,604  | \$ 891,821 |
| Comm Development - Streetlighting          | 1526 | \$ 445,500 | \$ 5,177    |          |          |             | \$ 450,677 |
| General Government - General               | 1900 | \$ 438,435 | \$ (12,637) |          |          |             | \$ 425,798 |
| Information Services - City Hall           | 1910 | \$ 31,150  |             |          |          |             | \$ 31,150  |

**Attachment 1A - General Fund Budget Amendment Summary**

8/8/11; Consent 200; Resolution 2011-38

| <u>Dep't #</u>  | <u>FY 11<br/>Original<br/>Annual<br/>Budget</u> | <u>Interdepartmental<br/>Transfers</u> | <u>Commission<br/>Approved<br/>Amendments to<br/>Appropriation</u> | <u>PO<br/>Rollovers</u> | <u>Revenue<br/>Neutral<br/>Changes</u> | <u>Other<br/>Requests<br/>to Amend<br/>Appropriation</u> | <u>FY 11<br/>Amended<br/>Annual<br/>Budget</u> |
|---|---|--|--|-------------------------|--|--|--|
| <i>Finance &amp; Admin Services - Risk Management</i> | 1920  | \$ 342,000                             |  |                         | \$ (789)                               |  | \$ 341,211                                     |
| <i>Police - Chief</i>                                 | 2110  | \$ 344,282                             | \$ 400   |                         |  | \$ 10,156  | \$ 354,838                                     |
| <i>Police - Criminal Investigations</i>               | 2113  | \$ 1,018,178                           | \$ (400)   |                         | \$ 159                                 |  | \$ 1,017,937                                   |
| <i>Police - Operations Support</i>                    | 2114  | \$ 294,497                             |  |                         | \$ 6,506                               |  | \$ 301,003                                     |
| <i>Police - Operations</i>                            | 2115  | \$ 3,103,314                           | \$ (4,182)   | \$ 26,993               | \$ 2,264                               |  | \$ 3,128,389                                   |
| <i>Police - Information Services</i>                  | 2116  | \$ 942,137                             | \$ 6,312   |                         |  |  | \$ 948,449                                     |
| <i>Police - Tech Services</i>                         | 2117  | \$ 413,413                             | \$ (568)   |                         |  |  | \$ 412,845                                     |
| <i>Police - Code Enforcement</i>                      | 2118  | \$ 544,656                             | \$ 4,000   |                         |  |  | \$ 548,656                                     |
| <i>Police - Motorcycle</i>                            | 2119  | \$ 386,191                             | \$ 772   |                         | \$ 1,850                               |  | \$ 388,813                                     |
| <i>Police - Canine</i>                                | 2120  | \$ 148,560                             | \$ (772)   |                         |  |  | \$ 147,788                                     |
| <i>Police - Professional Standards</i>                | 2121  | \$ 186,909                             |  |                         |  |  | \$ 186,909                                     |
| <i>Public Works - Administration</i>                  | 4410  | \$ 166,217                             | \$ (800)   |                         |  |  | \$ 165,417                                     |
| <i>Public Works - Roads &amp; ROW</i>                 | 4412  | \$ 614,426                             | \$ 800   |                         | \$ 12,388                              |  | \$ 627,614                                     |
| <i>Public Works - Fleet</i>                           | 4413  | \$ 210,347                             |  |                         |  |  | \$ 210,347                                     |
| <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&amp;R - Administration</i>                       | 7200  | \$ 234,675                             | \$ 60  |                         | \$ 188                                 |  | \$ 234,923                                     |
| <i>P&amp;R - Athletics</i>                            | 7210  | \$ 216,591                             | \$ 130   |                         | \$ 59                                  |  | \$ 216,780                                     |
| <i>P&amp;R - Athletics League</i>                     | 7211  | \$ 51,000                              |  |                         |  |  | \$ 51,000                                      |
| <i>P&amp;R - Athletics Partnerships</i>               | 7212  | \$ 36,200                              |  |                         |  |  | \$ 36,200                                      |
| <i>P&amp;R - Parks &amp; Grounds</i>                  | 7230  | \$ 1,002,950                           | \$ (140)   |                         | \$ 2,023                               |  | \$ 1,004,833                                   |
| <i>P&amp;R - Programs</i>                             | 7240  | \$ 189,746                             | \$ 10  |                         |  |  | \$ 189,756                                     |
| <i>P&amp;R - Seniors</i>                              | 7250  | \$ 205,632                             | \$ 1,942   |                         |  |  | \$ 207,574                                     |
| <i>P&amp;R - Senior Center Pool</i>                   | 7251  | \$ 77,909                              | \$ (2,002)   |                         |  |  | \$ 75,907                                      |
| <i>P&amp;R - Hound Ground</i>                         | 7270  | \$ 20,557                              |  |                         |  |  | \$ 20,557                                      |
| <i>P&amp;R - Splash Playgrounds</i>                   | 7280  | \$ 54,923                              |  |                         |  |  | \$ 54,923                                      |
| <b>General Fund Expenditures</b>                      | <b>\$ 16,676,834</b>                            | <b>\$ -</b>                            | <b>\$ -</b>  | <b>\$ 36,618</b>        | <b>\$ (37,365)</b>                     | <b>\$ 112,155</b>  | <b>\$ 16,788,242</b>                           |
| <b>Budgeted Approp to (from) Fund Balance</b>         | <b>\$ (538,698)</b>                             | <b>\$ -</b>                            | <b>\$ -</b>  | <b>\$ (36,618)</b>      | <b>\$ -</b>                            | <b>\$ 41,435</b>   | <b>\$ (533,881)</b>                            |

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

General Fund

|  | Beg Fund<br>Balance from<br>Projected to<br>Actual | Actual Beg Fund<br>Balance from 9/30/10<br>CAFR |
|--|--|---|
|--|--|---|

**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:**

|  |                    |           |             |
|--|--------------------|-----------|-------------|
| 10/1/10 Budgeted Beginning Fund Balance              | \$8,156,054        | \$637,151 | \$8,793,205 |
| FY '11 Budgeted Appropriation to (from) Fund Balance | <u>(\$538,698)</u> |           |             |
| 9/30/11 Budgeted Ending Fund Balance                 | <u>\$7,617,356</u> |           |             |

**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 as shown in 9/30/10 CAFR | \$637,151 |  |  |
|--|-----------|--|--|

**Fiscal Year '10 Purchase Order Rollovers:**

|  |            |  |  |
|--|------------|--|--|
| PO 100679 ; Go Docs; removed in Finance reductions (next page) | (\$9,625)  |  |  |
| PO 103505, 103622; vehicle and striping                        | (\$23,993) |  |  |
| PO 103018; Wireless transfer module kit                        | (\$3,000)  |  |  |

|   |                   |  |  |
|---|-------------------|--|--|
| Additional Appropriation to (from) Fund Balance ( <u>PO Rollovers</u> ) | <u>(\$36,618)</u> |  |  |
|---|-------------------|--|--|

**Revenue Neutral:**

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

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

General Fund

|  |              |                      |
|--|--------------|----------------------|
|  | Beg Fund     |                      |
|  | Balance from | Actual Beg Fund      |
|  | Projected to | Balance from 9/30/10 |
|  | Actual       | CAFR                 |

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|  |            |
|--|------------|
| Decrease Finance expenditure budget - transferred to PD for fingerprint software | (\$5,562)  |
| Increase PD expenditure budget - transferred from Finance                        | \$5,562    |
| Donations - pole banners   | \$500      |
| Expenditure budget for pole banner program                                       | (\$500)    |
| Transfer from Community Event Fund   | \$7,448    |
| Expenditure budget for overtime related to Community Events (various divisions)  | (\$7,448)  |
| Decreased transfer from Assessment Districts                                     | \$1,164    |
| Decreased expenditures related to Assessment Districts (insurance, clerk fees)   | (\$1,164)  |
| Transfer in from 103 and 108 for fingerprint equipment                           | \$10,156   |
| Expenditure budget for fingerprint equipment                                     | (\$10,156) |
| Insurance Settlements revenue  | \$2,860    |
| Insurance Settlements expenditures   | (\$2,860)  |

|  |            |
|--|------------|
| Additional Appropriation to (from) Fund Balance ( <u>Revenue Neutral</u> ) | <b>\$0</b> |
|--|------------|

**Other:**

|   |             |
|---|-------------|
| Increased transfer from Medical Transport Fund - residual equity transfer to close fund | \$20,539    |
| Reduce Finance Utility Billing expenditure budget                                       | (\$53,980)  |
| Reduce transfer from W&S - Finance Utility Billing reductions                           | \$63,605    |
| Increase CRA reimbursement revenue - Shepard Road Streetscape                           | \$176,875   |
| Establish CRA project expenditure budget - Shepard Road Streetscape                     | (\$165,604) |

|  |                 |
|--|-----------------|
| Additional Appropriation to (from) Fund Balance ( <u>Other</u> ) | <b>\$41,435</b> |
|--|-----------------|

|   |                |
|---|----------------|
| Revisions to Original Budgeted Appropriation to (from) Fund Balance | <b>\$4,817</b> |
|---|----------------|

|   |                    |
|---|--------------------|
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b> | <b>\$8,259,324</b> |
|---|--------------------|



**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

Other Governmental Funds

|  | Difference in Beg<br>Fund Balance from<br>Projected to Actual | Actual Beg Fund<br>Balance from<br>9/30/10 CAFR |
|--|---|---|
|--|---|---|

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:**

|  |                   |         |          |
|--|-------------------|---------|----------|
| 10/1/10 Budgeted Beginning Fund Balance              | \$34,956          | \$8,288 | \$43,244 |
| FY '11 Budgeted Appropriation to (from) Fund Balance | <u>(\$22,450)</u> |         |          |
| 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                |  |  |
| Consent 202; March 14, 2011; vehicle purchase Ford Fusion                              | (\$7,750)              |  |  |
| Proceeds for trade-in value - Jetta  | \$4,965                |  |  |
| Add'l expenditure budget for vehicle mitigated by trade-in value                       | (\$2,839)              |  |  |
| Consent 204; May 9, 2011; vehicle purchase - Suzuki                                    | (\$10,000)             |  |  |
| Proceeds for trade-in value - Impalas (2)  | \$3,465                |  |  |
| Add'l expenditure budget for vehicle mitigated by trade-in value                       | (\$140)                |  |  |
| Consent 201; July 25, 2011 -Transfer to General Fund - fingerprint equipment           | (\$5,078)              |  |  |
| Revisions to Original Budgeted Fund Balance  | <u>(\$889)</u>         |  |  |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>                                    | <u><b>\$11,617</b></u> |  |  |

**Transportation Improvement Fund #104****As approved by City Commission on 9/27/10 Public Hearing Item 501:**

|  |                   |          |           |
|--|-------------------|----------|-----------|
| 10/1/10 Budgeted Beginning Fund Balance              | \$511,657         | \$86,032 | \$597,689 |
| FY '11 Budgeted Appropriation to (from) Fund Balance | <u>(\$20,954)</u> |          |           |
| 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)              |  |  |
| Consent 200; 1/10/11 - Street resurfacing   | (\$33,160)              |  |  |
| Revisions to Original Budgeted Fund Balance   | <u>\$28,219</u>         |  |  |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>                                     | <u><b>\$518,922</b></u> |  |  |

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

Other Governmental Funds

|  | Difference in Beg<br>Fund Balance from<br>Projected to Actual | Actual Beg Fund<br>Balance from<br>9/30/10 CAFR |
|--|---|---|
|--|---|---|

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.

**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 |
| FY '11 Budgeted Appropriation to (from) Fund Balance | <u>(\$17,100)</u>       |           |             |
| 9/30/11 Budgeted Ending Fund Balance                 | <u><u>\$899,876</u></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 | \$113,008               |  |  |
| Increase transfer to the Storm Reserve Fund from 5 to 12 months                        | (\$78,750)              |  |  |
| Revisions to Original Budgeted Fund Balance  | <u>\$34,258</u>         |  |  |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>                                    | <u><u>\$934,134</u></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 | <u>(\$22,637)</u>      |         |          |
| 9/30/11 Budgeted Ending Fund Balance                 | <u><u>\$12,031</u></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)             |  |  |
| Proceeds for trade-in value - Monte Carlo  | \$4,175               |  |  |
| Add'l expenditure budget for vehicle mitigated by trade-in value                       | (\$2,619)             |  |  |
| Consent 201; July 25, 2011 -Transfer to General Fund - fingerprint equipment           | (\$5,078)             |  |  |
| Revisions to Original Budgeted Fund Balance  | <u>(\$5,726)</u>      |  |  |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>                                    | <u><u>\$6,305</u></u> |  |  |

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

Other Governmental Funds

|  | Difference in Beg<br>Fund Balance from<br>Projected to Actual | Actual Beg Fund<br>Balance from<br>9/30/10 CAFR |
|--|---|---|
|--|---|---|

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.

**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         | \$313,418 | \$432,359 |
| FY '11 Budgeted Appropriation to (from) Fund Balance | <u>(\$30,500)</u> |           |           |
| 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 as shown in 9/30/10 CAFR | \$313,418 |  |  |
|--|-----------|--|--|

|  |         |  |  |
|--|---------|--|--|
| Decrease expenditure budget for arbitrage services | \$2,500 |  |  |
|--|---------|--|--|

|  |          |  |  |
|--|----------|--|--|
| Decrease expenditure budget for consulting services - Beck Disaster Recovery | \$27,000 |  |  |
|--|----------|--|--|

|   |                  |  |  |
|---|------------------|--|--|
| Revisions to Original Budgeted Fund Balance | <u>\$342,918</u> |  |  |
|---|------------------|--|--|

|  |                  |  |  |
|--|------------------|--|--|
| REVISED 9/30/11 Budgeted Ending Fund Balance | <u>\$431,359</u> |  |  |
|--|------------------|--|--|

**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 |
| FY '11 Budgeted Appropriation to (from) Fund Balance | <u>\$59,050</u>  |       |           |
| 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 as shown in 9/30/10 CAFR | \$353 |  |  |
|--|-------|--|--|

|   |          |  |  |
|---|----------|--|--|
| Increase transfer from Solid Waste Fund from 5 to 12 months | \$78,750 |  |  |
|---|----------|--|--|

|   |                 |  |  |
|---|-----------------|--|--|
| Revisions to Original Budgeted Fund Balance | <u>\$79,103</u> |  |  |
|---|-----------------|--|--|

|  |                  |  |  |
|--|------------------|--|--|
| REVISED 9/30/11 Budgeted Ending Fund Balance | <u>\$704,338</u> |  |  |
|--|------------------|--|--|

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

Other Governmental Funds

| Difference in Beg<br>Fund Balance from<br>Projected to Actual | Actual Beg Fund<br>Balance from<br>9/30/10 CAFR |
|---|---|
|---|---|

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.

**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)      |  |  |
| Remove transfer to 1999 Const Fund for Magnolia Park - timing issue FY 2012 not FY 2011 | \$300,000          |  |  |
| Reduce transfer out for Capital Projects Coordinator - division eliminated              | \$49,000           |  |  |
| Revisions to Original Budgeted Fund Balance   | <u>(\$618,836)</u> |  |  |

|   |                         |  |  |
|---|-------------------------|--|--|
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b> | <u><b>\$526,322</b></u> |  |  |
|---|-------------------------|--|--|

**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 |
| 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 as shown in 9/30/10 CAFR | \$1,562        |  |  |
| Donation revenue   | \$900          |  |  |
| Increase expenditure budget for engravings   | (\$900)        |  |  |
| Revisions to Original Budgeted Fund Balance  | <u>\$1,562</u> |  |  |

|   |                        |  |  |
|---|------------------------|--|--|
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b> | <u><b>\$20,626</b></u> |  |  |
|---|------------------------|--|--|

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

Other Governmental Funds

|                            |                     |
|----------------------------|---------------------|
| Difference in Beg          | Actual Beg Fund     |
| Fund Balance from          | Balance from        |
| <u>Projected to Actual</u> | <u>9/30/10 CAFR</u> |

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.

**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             |
| Hometown Harvest revenue budget  | \$4,350           |
| Hometown Harvest expenditure budget - revenue neutral                                  | (\$4,600)         |
| Treelighting revenue budget  | \$5,600           |
| Treelighting expenditure budget - revenue neutral                                      | (\$5,600)         |
| July 4th donation revenue  | \$10,545          |
| July 4th expenditure budget - revenue neutral  | (\$10,545)        |
| Revisions to Original Budgeted Fund Balance  | <u>\$0</u>        |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>                                    | <b><u>\$0</u></b> |

**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)         |
| Increase transfer from Medical Transport Fund - residual equity transfer to close fund            | (\$20,539)        |
| Increase misc revenue budget to align with actuals in anticipation of fund closure                | \$1,128           |
| Increase interest/investment revenue budget to align with actuals in anticipation of fund closure | \$1,831           |
| Increase contractual service cost budget  | (\$13)            |
| Revisions to Original Budgeted Fund Balance   | <u>(\$26,501)</u> |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>   | <b><u>\$0</u></b> |

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

Other Governmental Funds

| Difference in Beg<br>Fund Balance from<br>Projected to Actual | Actual Beg Fund<br>Balance from<br>9/30/10 CAFR |
|---|---|
|---|---|

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:**

|  |                         |          |           |
|--|-------------------------|----------|-----------|
| 10/1/10 Budgeted Beginning Fund Balance              | \$290,017               | \$24,582 | \$314,599 |
| FY '11 Budgeted Appropriation to (from) Fund Balance | <u>(\$59,739)</u>       |          |           |
| 9/30/11 Budgeted Ending Fund Balance                 | <u><u>\$230,278</u></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                   |  |  |
| Revisions to Original Budgeted Fund Balance  | <u>\$25,203</u>         |  |  |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>                                    | <u><u>\$255,481</u></u> |  |  |

**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 | <u>(\$1,849)</u>       |         |          |
| 9/30/11 Budgeted Ending Fund Balance                 | <u><u>\$31,370</u></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                  |  |  |
| Revisions to Original Budgeted Fund Balance  | <u>\$6,771</u>         |  |  |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b>                                    | <u><u>\$38,141</u></u> |  |  |

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

Other Governmental Funds

|  | Difference in Beg<br>Fund Balance from<br>Projected to Actual | Actual Beg Fund<br>Balance from<br>9/30/10 CAFR |
|--|---|---|
|--|---|---|

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 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 | <u>(\$889,967)</u> |         |           |
| 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 |  |  |
| Remove transfer in from Road Imp Fund for Magnolia Park - timing issue FY 2012 not FY 2011 | (\$300,000) |  |  |
| Reduce transfer out for Capital Projects Coordinator - division eliminated                 | \$10,500    |  |  |

|   |                  |  |  |
|---|------------------|--|--|
| Revisions to Original Budgeted Fund Balance | <u>\$886,850</u> |  |  |
|---|------------------|--|--|

|   |                         |  |  |
|---|-------------------------|--|--|
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b> | <u><b>\$896,505</b></u> |  |  |
|---|-------------------------|--|--|

**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 | <u>(\$859,143)</u> |          |           |
| 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 |  |  |
|---|-----------|--|--|

|   |                  |  |  |
|---|------------------|--|--|
| Revisions to Original Budgeted Fund Balance | <u>\$892,372</u> |  |  |
|---|------------------|--|--|

|   |                         |  |  |
|---|-------------------------|--|--|
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance</b> | <u><b>\$902,752</b></u> |  |  |
|---|-------------------------|--|--|

**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

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.)

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.

| Capital Assets<br>(net of related<br>debt) | Difference in<br>Beg Fund Bal<br>from projected<br>to actual | Actual Ending<br>Fund Balance as<br>shown in the<br>9/30/10 CAFR |
|--|--|--|
|--|--|--|

**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 | <u>(\$628,313)</u>        |             |             |              |
| 9/30/11 Budgeted Ending Fund Balance                 | <u><u>\$3,041,152</u></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                 |
| Decreased expenditure budget - various (July review)  | \$189,630                 |
| Decrease grant revenue and loan proceeds related to reclaim plant (timing only)                   | (\$3,593,084)             |
| Decrease expenditure budget related to reclaim plant (timing only)                                | \$2,503,667               |
| Reduce transfer out to Renewal & Replacement  | \$140,000                 |
| Reduce transfer out for Capital Projects Coordinator - division eliminated<br>FO INNOVETS #102011 | \$10,500<br>(\$24,200)    |
| Transfer from Community Event Fund  | \$318                     |
| Expenditure budget for overtime related to Community Events                                       | (\$318)                   |
| Lightning strike insurance proceeds - water plant   | \$74,000                  |
| Lightning strike expenditure budget - water plant   | (\$74,000)                |
| Traffic accident insurance proceeds - fire hydrant  | \$3,984                   |
| Traffic accident expenditure budget - fire hydrant  | (\$3,984)                 |
| Revisions to Original Budgeted Fund Balance   | <u>(\$801,350)</u>        |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance (exclusive of net capital)</b>                    | <u><u>\$2,239,802</u></u> |



**Attachment 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

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<br>(net of related<br>debt) | Difference in<br>Beg Fund Bal<br>from projected<br>to actual | Actual Ending<br>Fund Balance as<br>shown in the<br>9/30/10 CAFR |
|--|--|--|
|--|--|--|

**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                 | <u>\$686,812</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 | \$20,793           |
| Decrease transfer in from W&S Operating - not needed to comply with bond covenant      | (\$140,000)        |
| Revisions to Original Budgeted Fund Balance  | <u>(\$119,207)</u> |

**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                 | <u>\$1,500</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 | \$31,413         |
| PO Rollovers #100786   | (\$26,694)       |
| Reduce expenditure budget for East Force Main Improvements - deferred to FY12          | \$194,000        |
| Revisions to Original Budgeted Fund Balance  | <u>\$198,719</u> |

**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 1B - Budget Amendment Detail**

8/8/11; Consent 200; Resolution 2011-38

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<br>(net of related<br>debt) | Difference in<br>Beg Fund Bal<br>from projected<br>to actual | Actual Ending<br>Fund Balance as<br>shown in the<br>9/30/10 CAFR |
|--|--|--|
|--|--|--|

**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 | (\$150,607)      |             |           |             |
| 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)              |  |  |  |
| Consent 200; April 25, 2011 - street sweeper  | (\$9,500)               |  |  |  |
| Transfer from Community Event Fund  | \$104                   |  |  |  |
| Expenditure budget for overtime related to Community Events                                       | (\$104)                 |  |  |  |
| SJRWMD grant revenue budget - revise to reflect actuals at completion of Solary Canal project     | (\$853,950)             |  |  |  |
| SJRWMD grant expenditure budget - revise to reflect actuals at completion of Solary Canal project | \$853,950               |  |  |  |
| Revisions to Original Budgeted Fund Balance   | <u>\$113,264</u>        |  |  |  |
| <b>REVISED 9/30/11 Budgeted Ending Fund Balance (exclusive of net capital)</b>                    | <u><b>\$740,979</b></u> |  |  |  |