

## Changes to FY 2014 Proposed Budget - General Fund Since Proposed Budget on July 9, 2013

FY 2014 Proposed Revenue	\$ 275,619,235	FY 2014 Proposed Expenditures	\$ 275,441,422
Revenue Adjustments Since Proposed Budget		Expenditure Adjustments Since Proposed Budget	
General Fund 001.01			
<b>Add Revenue for Local Government Half-Cent Sales Tax</b>	130,436	<b>Add Funding for NCIP &amp; BCIP Projects</b>	433,600
Revision by Florida Dept. of Revenue on July 2, 2013		Funding for Neighborhood and Business Community Investment Plan Projects	
<b>Add Revenue for Ad Valorem</b>	1,016,347	<b>Add Funding for Capital Maintenance Plan</b>	2,095,875
Increase Ad Valorem Revenue to from 95% to 96% based on historical trends		To fund Citywide Maintenance, Repair, and Rehabilitation Projects	
<b>Add Revenue for Fire Assessment</b>	850,000	<b>Add Funding to General CIP Projects</b>	280,000
Increase Fire Assessment Revenue due to revised exemptions and an increase to 97% based on historical trends		Increase funding for Community Investment Plan Projects	
<b>Decrease Revenue for FPL Franchise Fees</b>	(1,600,000)	<b>Decrease Fleet Overhead</b>	(79,941)
Per Auditor Recommendation based on historical trends		Per Auditor Recommendation revise Fleet Overhead Allocations	
<b>Increase Revenue for FPL Utility Tax</b>	1,600,000	<b>Decrease Fleet Overhead</b>	(655,843)
Per Auditor Recommendation based on historical trends		Per Auditor Recommendation move in-car camera program to Fleet Fund	
<b>Add Revenue for Firefighters 175 Insurance Premium Tax</b>	3,000,000	<b>Decrease Fleet Overhead</b>	(54,528)
Per Auditor Recommendation for correct accounting purposes		Per Auditor Recommendation move in-car camera program for Parks & Recreation Beach Barrier to the Sanitation Fund	
<b>Add Revenue for Police 185 Insurance Premium Tax</b>	1,882,276	<b>Add expense for Police &amp; Fire Premium Insurance Tax</b>	4,882,276
Per Auditor Recommendation for correct accounting purposes		Per Auditor Recommendation for correct accounting purposes	
<b>Reduction of GF Cost Allocation</b>	(815)	<b>Add Landscaping Service Contract</b>	25,954
Removal of General Fund Sunrise Key Allocation - Not included in their budget		Move landscaping Contract from Sanitation Fund for correct accounting purposes	
<b>Decrease Revenue for Sanitation ROI</b>	(1,215,073)	<b>Decrease funding for vehicle expense</b>	(25,000)
Removal of Sanitation Return on Investment (ROI)		Per Auditor Recommendation fund vehicle purchases should be in the fleet fund	
<b>Add Revenue for Private Collections</b>	3,655,000	<b>Personnel adjustments</b>	146,501
Add Private Collection (Franchise fees) from the Sanitation Fund		Per Auditor Recommendation salary adjustments to correct payroll projection	
<b>Add Revenue for Gas Tax</b>	213,199	<b>Transfer out to Sanitation Fund</b>	2,055,000
Add revenue to allow for transfer to TMA		Transfer for fund stabilization	
		<b>Transfer out to Misc Federal/State County Grant Fund</b>	213,199
		Transfer for Transportation Management Association (TMA ) for correct accounting purposes	
		<b>Add expense for Police and Fire</b>	387,200
		Add funding for transitional costs related to E911 Dispatch moving to the county	
<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ 9,531,370</b>	<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b>\$ 9,704,293</b>
FY 2014 BUDGET AS OF AUGUST 29, 2013			
<b>FY 2014 TENTATIVE REVENUE</b>	<b>\$ 285,150,605</b>	<b>FY 2014 TENTATIVE EXPENSES</b>	<b>\$ 285,145,715</b>
		<b>TOTAL SURPLUS GENERAL FUND</b>	<b>\$ 4,890</b>

## Changes to FY 2014 Proposed Budget - Other Funds Since Proposed Budget on July 9, 2013

Revenue Adjustments Since Proposed Budget	Expenditure Adjustments Since Proposed Budget
<b>Law Enforcement Confiscated Property Fund 104.01</b>	
	<b>Add funding for General Employees Retirement System Police Confiscation</b> 16,084 Per Auditor Recommendation Law Enforcement Confiscated Property Fund needs to fund pension for employee
	<b>Personnel adjustments</b> 8,394 Per Auditor Recommendation salary adjustments to correct payroll projection
	<b>Add expense for Police and Fire</b> 200,000 Add funding for transitional costs related to E911 Dispatch moving to the county
<b>REVENUE ADJUSTMENTS</b> -	<b>EXPENDITURE ADJUSTMENTS</b> 224,478
<b>Central Beach Redevelopment Area Fund 106.01</b>	
	<b>Decrease funding for CRA Beach - Auto Liability</b> (396) CRA no longer has vehicles (sold at auction per fleet)
<b>REVENUE ADJUSTMENTS</b> -	<b>EXPENDITURE ADJUSTMENTS</b> (396)
<b>DEA Confiscated Property Fund 107.01</b>	
	<b>Add expense for Police and Fire</b> 850,000 Add funding for transitional costs related to the E911 Dispatch moving to the county
<b>REVENUE ADJUSTMENTS</b> -	<b>EXPENDITURE ADJUSTMENTS</b> 850,000
<b>Northwest Progresso Flagler Heights Redevelopment Area Fund 106.02</b>	
<b>Decrease funding from Airport</b> 108,381 Increase Fire Assessment Revenue due to revised exemptions and an increase to 97% based on historical trends	<b>Decrease funding for Personnel adjustment</b> (90,904) Adjustment to personnel complement
<b>REVENUE ADJUSTMENTS</b> 108,381	<b>EXPENDITURE ADJUSTMENTS</b> (90,904)
<b>Sunrise Key Fund 112.01</b>	
	<b>Decrease funding for Other Services</b> (4,500) Reduction of Other Services per district request
	<b>Decrease funding for General Fund Overhead</b> (815) Remove General Fund Allocation funding
<b>REVENUE ADJUSTMENTS</b> -	<b>EXPENDITURE ADJUSTMENTS</b> (5,315)
<b>Building Permits Fund 140.01</b>	
	<b>Decrease funding for Fleet Overhead</b> (6,042) Per Auditor Recommendation revise Fleet Overhead Allocations
	<b>Increase funding for overtime</b> 50,000 To assist with peak workloads
<b>REVENUE ADJUSTMENTS</b> -	<b>EXPENDITURE ADJUSTMENTS</b> 43,958
<b>Sanitation Fund 409.01</b>	
<b>Decrease Revenue for Private Collections</b> (3,655,000) Move Franchise fees to the General Fund	<b>Add funding for Carcass Removal</b> 100,000 Animal carcass removal from city properties beginning October 1st - unfunded mandate from Broward County
<b>Transfer in from General Fund</b> 2,055,000 Add revenue for correct accounting purposes	<b>Decrease funding for Solid Waste</b> (50,000) Reduce funding in FY 2014 due to a change in the current contract
	<b>Decrease funding for two turf maintenance contracts</b> (50,000) Move Landscape contract for ditches, railroad rows; vacant lots, and Palm Aire Canal to Stormwater Fund and the General Fund
	<b>Decrease funding for lot clearing</b> (11,993) Remove lot clearing expense
	<b>Decrease funding for Fleet Overhead</b> (47,254) Per Auditor Recommendation revise Fleet Overhead Allocations
	<b>Add funding for other equipment expense</b> 54,429 Per Auditor Recommendation move in-car camera Driver Enhancement Program from overhead expense to capital costs
	<b>Increase funding for two Recycling/Sanitation vehicles</b> 420,000 Add funding in FY 2014 two replacement Recycling/Sanitation vehicles
	<b>Personnel adjustments</b> 219,134 Adjustment to personnel complement
	<b>Decrease funding for Return on Investment</b> (1,215,073) Remove funding to the General Fund for Return on Investment
<b>REVENUE ADJUSTMENTS</b> (1,600,000)	<b>EXPENDITURE ADJUSTMENTS</b> (580,757)

## Changes to FY 2014 Proposed Budget - Other Funds Since Proposed Budget on July 9, 2013

Revenue Adjustments Since Proposed Budget			Expenditure Adjustments Since Proposed Budget
<b>Water &amp; Sewer Fund 450.01</b>			
		<b>Remove Bond Costs Amortization</b>	<b>(384,854)</b>
		Per Auditor Recommendation to correct accounting purposes - GASB 65 only insurance costs apply.	
		<b>Add funding for Office Space</b>	<b>4,557</b>
		Increased office space for Sustainability Team	
		<b>Decrease funding for Fleet Overhead</b>	<b>(111,470)</b>
		Per Auditor Recommendation revise Fleet Overhead Allocations	
		<b>Add funding for other equipment expense</b>	<b>113,589</b>
		Per Auditor Recommendation move in-car camera Driver Enhancement Program from overhead to capital costs	
		<b>Personnel adjustments</b>	<b>(115,929)</b>
		Adjustment to personnel complement	
Revenue Adjustments	-	<b>EXPENDITURE ADJUSTMENTS</b>	<b>(494,107)</b>
<b>Central Regional Fund 451.01</b>			
		<b>Remove Bond Costs Amortization</b>	<b>(56,000)</b>
		Per Auditor Recommendation to correct accounting purposes - GASB 65 only insurance costs apply.	
		<b>Decrease funding for Fleet Overhead</b>	<b>(16,105)</b>
		Per Auditor Recommendation revise Fleet Overhead Allocations	
		<b>Add funding for other equipment expense</b>	<b>6,215</b>
		Per Auditor Recommendation move in-car camera Driver Enhancement Program from overhead to capital costs	
REVENUE ADJUSTMENTS	-	<b>EXPENDITURE ADJUSTMENTS</b>	<b>(65,890)</b>
<b>Parking Fund 461.01</b>			
<b>Add Transfer in for Administrative Aide reimbursement</b>	<b>34,922</b>	<b>Add funding for Administrative Aide Budget Modification</b>	<b>52,383</b>
Budget Modification reimbursement from Airport and TMA		Add funding for Administrative Aide split between Parking, Airport, and the TMA	
		<b>Decrease funding for Fleet Overhead</b>	<b>(10,133)</b>
		Per Auditor Recommendation revise Fleet Overhead Allocations	
		<b>Add funding for other equipment expense</b>	<b>20,329</b>
		Per Auditor Recommendation move in-car camera Driver Enhancement Program from overhead to capital costs	
REVENUE ADJUSTMENTS	<b>34,922</b>	<b>EXPENDITURE ADJUSTMENTS</b>	<b>62,579</b>
<b>Airport Fund 468.01</b>			
<b>Add Revenue for Parcel Leases</b>	<b>72,143</b>	<b>Add funding for Administrative Aide Budget Modification</b>	<b>17,461</b>
Per Auditor Recommendation		Administrative Aide share between Parking, Airport, and the TMA	
<b>Decrease Miscellaneous Revenues</b>	<b>(25,000)</b>	<b>Decrease funding for Fleet Overhead</b>	<b>(2,448)</b>
Per Auditor Recommendation		Per Auditor Recommendation revise Fleet Overhead Allocations	
		<b>Add funding for other equipment expense</b>	<b>4,518</b>
		Per Auditor Recommendation move in-car camera Driver Enhancement Program from overhead to capital costs	
REVENUE ADJUSTMENTS	<b>47,143</b>	<b>EXPENDITURE ADJUSTMENTS</b>	<b>19,531</b>
<b>Stormwater Fund 470.01</b>			
		<b>Add funding for Disposal Tip Fees</b>	<b>24,045</b>
		Move the contract for Melrose Ditch from Sanitation	
		<b>Decrease funding for Fleet Overhead</b>	<b>(44,080)</b>
		Per Auditor Recommendation revise Fleet Overhead Allocations	
		<b>Add funding for other equipment expense</b>	<b>11,068</b>
		Per Auditor Recommendation move in-car camera Driver Enhancement Program from overhead to capital costs	
		<b>Decrease funding for CIP Projects</b>	<b>(1,700,000)</b>
		Remove funding for	
REVENUE ADJUSTMENTS	-	<b>EXPENDITURE ADJUSTMENTS</b>	<b>(1,708,967)</b>
<b>City Insurance Fund 543.01</b>			
		<b>Add funding for Fleet Overhead</b>	<b>314</b>
		Per Auditor Recommendation revise Fleet Overhead Allocations	
		<b>Add funding for other equipment expense</b>	<b>753</b>
		Per Auditor Recommendation move in-car camera Driver Enhancement Program from overhead to capital costs	
REVENUE ADJUSTMENTS	-	<b>EXPENDITURE ADJUSTMENTS</b>	<b>1,067</b>

## Changes to FY 2014 Proposed Budget - Other Funds Since Proposed Budget on July 9, 2013

Revenue Adjustments Since Proposed Budget	Expenditure Adjustments Since Proposed Budget
<b>Central Services Fund 581.01</b>	
	<b>Decrease funding for Fleet Overhead</b> (654) <i>Per Auditor Recommendation</i> revise Fleet Overhead Allocations
	<b>Add funding for other equipment expense</b> 3,813 <i>Per Auditor Recommendation</i> move in-car camera Driver Enhancement Program from overhead to capital costs
	<b>Personnel adjustments</b> 9,038 <i>Per Auditor Recommendation</i> salary adjustments to correct payroll projection
	<b>Personnel adjustments</b> 118,432 Adjustment to personnel complement
<b>REVENUE ADJUSTMENTS</b> -	<b>EXPENDITURE ADJUSTMENTS</b> 130,629
<b>Vehicle Fund 583.01</b>	
<b>Decrease Revenue for Fleet Overhead Vehicle FD583.01</b> (29,441) <i>Per Auditor Recommendation</i> revise Fleet Overhead Allocations	<b>Add funding for Box Truck for Parks &amp; Recreation Vehicle</b> 25,000 <i>Per Auditor Recommendation</i> governmental fund vehicle purchases should be in the Vehicle Fund
<b>Decrease Revenue for Fleet Overhead Vehicle FD583.01</b> (1,000,000) <i>Per Auditor Recommendation</i> remove in-car camera Driver Enhancement Program from overhead	<b>Add funding for other equipment expense</b> (321,455) <i>Per Auditor Recommendation</i> move in-car camera Driver Enhancement Program from overhead to capital costs
	<b>Personnel adjustments</b> (103,205) Adjustment to personnel complement
<b>REVENUE ADJUSTMENTS</b> (1,029,441)	<b>EXPENDITURE ADJUSTMENTS</b> (399,660)
<b>Arts &amp; Science Fund 643.01</b>	
<b>Decrease Revenue</b> (416) Adjustment for reduction in Fleet Overhead	<b>Decrease funding for Fleet Overhead</b> (416) <i>Per Auditor Recommendation</i> revise Fleet Overhead Allocations
<b>REVENUE ADJUSTMENTS</b> (416)	<b>EXPENDITURE ADJUSTMENTS</b> (416)
<b>TOTAL REVENUE ADJUSTMENTS</b> (2,439,411)	<b>TOTAL EXPENDITURE ADJUSTMENTS</b> (2,014,170)