

Exhibit 2

FY 2013 Final General Fund Budget Adjustments

Since Tentative Budget on September 5, 2012

Revenue Adjustments Since September 5, 2012		Expenditure Adjustments Since September 5, 2012	
Add Revenue for E911 Dispatch	1,000,000	Add Funding for E911 Dispatch	3,150,000
From 911 Revenue @ \$445k/6 Months		To Pay Sheriff for 6 Months @ \$525k/Month	
Add Revenue for E911 Service to Others	300,000	Add Funding for E911 Dispatch - In House	2,022,322
From Wilton Manors		To Fund Dispatch In-House for 6 months	
Increase Appropriated Fund Balance	1,008,570	Add Funding for Fire-Rescue Bunker Gear	150,000
To Offset E911 Unfunded Mandate			
Increase Revenue for Return on Investment (ROI)		Transfer of Code Compliance Officers to Sanitation Fun	(200,846)
Parking Fund 0.61%	274,945	Per department request	
Stormwater Fund 0.15%	44,576	Decrease Expense for Crossing Guards Contract	(752,000)
Water & Sewer Fund 0.43%	1,872,631	Move to Special Trust Fund	
Central Regional Fund 0.35%	319,520	Decrease for Central Services Chargeback	(518,262)
Sanitation Fund 1.96%	109,777	Move General Fund Portion of Phone System CIP to Bond Fund	
Decrease Revenue for Crossing Guards	(640,000)	Decrease for Central Services Chargeback	(191,870)
Move to Special Trust Fund			
Decrease Revenue for FPL Franchise Fees	(500,000)	Decrease for Changes to Non-Classified 401a Pension	(102,041)
Per Auditor Recommendation		No Increase in Current Contribution Rate	
Decrease Revenue for Interfacility Transport	(1,340,137)	Decrease Transfer to Fleet Replacement Fund	(1,300,000)
Per Auditor Recommendation		Will Replenish as the Interfacility Transport Fees are Generated	
One time Transfer in from Pension Obligation Bonds	16,144,538	Reserve for Budget Stabilization Fund	16,144,538
TOTAL REVENUE ADJUSTMENTS	18,594,420	Adjustments in Debt Service Requirements	77,528
		Adjustment for Interest Expense and Additional Payment	
		Pension Obligation Bonds Adjustment	275,051
		Adjustment for Current Market Rate	
		Decrease for CIP Project - ADA Trolley Stop	(160,000)
		Project will be funded from the ADA Project P10720	
		TOTAL EXPENDITURE ADJUSTMENTS	18,594,420

General Fund - Fund Balance Analysis

Preliminary Fund Balance	46,328,275	Total Projected Year End Fund Balance - 9/30/2013	47,354,724
Capital Project Funding Identified to Return to the General Fund		Total Reserve - OPEB - 9/30/2013	4,000,000
Median Landscaping Project	256,000	Total Reserve - Budget Stabilization - 9/30/2013	16,144,538
Project Tabled at Commission Meeting			
City Hall Wind Mitigation Project - P11427	226,912	Undesignated Fund Balance as a Percent of	17.83%
Project Closed - This is General Fund Match		the Total Operating Budget Plus Required Transfers	
Bridge Replacement at SE 15th Street	343,537		
Project Funded 100% by FDOT			
Sunset Memorial Gardens Perimeter Fence	200,000		
Project Funded 100% by Cemetery Fund			
Total One-time Funding to Return to General Fund	1,026,449		
This One-Time Funding Will Offset the Use of Fund Balance for E911			
Total Projected Year End Fund Balance - 9/30/2013	47,354,724		

Exhibit 2

FY 2013 Proposed General Fund Budget Adjustments

Since Proposed Budget on July 10, 2012

Revenue Adjustments Since July 10, 2012		Expenditure Adjustments Since July 10, 2012	
Proposed Budget		Proposed Budget	
Reduce Communications Services Tax	(372,588)	Additional Savings from POB	(423,000)
Estimate received from State lower than expected		Applied to OPEB contribution	
Reduce Fire Assessment	(2,695,000)	Reduce Funding for Fixed Assets	(460,000)
City Commission reduced from \$153 to \$135		Bids came in lower than expected	
Reduce Appropriated Fund Balance	(2,029,200)	Reduce Funding for Personnel Adjustments	(382,879)
Reduce appropriation for OPEB & CIP		Staffing adjustments	
Reduce Business Tax Receipts	(150,000)	Decrease Funding for Operating Adjustments	(364,547)
Revenue trending lower than anticipated		Operating adjustments	
Increase Appropriated Fund Balance	1,013,213	Reduce Funding for City Hall Painting	(300,000)
For recurring expenses		Per recommendation of Budget Advisory Board	
Increase Gas Tax Revenue	158,000	Reduce Funding for 15th Avenue Complete Street CIP	(350,000)
Reduce amount in Gas Tax Fund for street resurfacing			
TOTAL REVENUE ADJUSTMENTS	(4,075,576)	Reduce Funding for Middle River Terrace Streetscape C	(142,000)
		Reduce Funding for Birch State Park CIP	(87,200)
		Reduce Funding for Riverwalk Seawall Replacement CII	(450,000)
		Reduce Funding for Bunker Gear	(150,000)
		Replace 20% of bunker gear each year	
		Reduce Funding for 2 Parks Shade Structures	(75,000)
		Snyder Park and Holiday Park	
		Reduce Funding for Defibrillators	(21,950)
		Lifeguard Stands on Beach	
		Reduce Funding for Snyder Park Bathrooms	(21,000)
		Reduce Funding for 2 K-9 Dogs	(18,000)
		Replacement for Retired Dogs	
		Reduce Funding for Mobile Laptops	(680,000)
		Reduce Funding for Enhanced Medians	(150,000)
		TOTAL EXPENDITURE ADJUSTMENTS	(4,075,576)