

CHANGES TO FY 2015 PROPOSED BUDGET - GENERAL FUND
Since Proposed Budget on July 1, 2014

FY 2015 Proposed Revenue	\$	293,806,561	FY 2015 Proposed Expenditures	\$	293,765,001
Revenues & Other Sources Adjusted Since Proposed Budget			Expenditures & Other Uses Adjusted Since Proposed Budget		
General Fund 001.01					
Ad Valorem Taxes		592,023	Increased transfer to CRA for TIF transfer based on 95%		83,921
Increase in Taxable Value from 6.16% to 6.85%			Transfer to Community Redevelopment Agency (CRA)		
Half Cent Sales Tax		365,606	Increase for Additional Project Funding for Self Contained Breathing Apparatus (SCBA)		412,267
Local Government Half-cent Sales Tax Program posted 7/1/2014			Funding for Fire-Rescue Department		
Local Option Fuel Taxes		103,268	Increase transfer due to increased Local Option Gas Taxes		94,354
Local Option Fuel Taxes posted 7/1/2014			Transfer to Gas Tax Fund		
Municipal Revenue Sharing		150,335	Increase in Litigation Services - 2 New Positions - 1 Litigation Attorney and 1 Paralegal		228,457
Municipal Revenue Sharing Program posted 7/1/2014			Funding for City Attorney's Office		
Communications Services Tax		166,122	Increase for a new part-time Legal Secretary position		30,000
Communications Services Tax as of 7/15/2014			Funding for City Attorney's Office		
City Attorney Litigation Services		228,457	Increase in Certification and Training		28,450
Risk Litigation services paid to General Fund			Funding for City Attorney's Office		
Airport Payment In Lieu of Taxes (P.I.L.O.T.)		4,785	Decrease in Personal Services		(14,000)
Increased Airport P.I.L.O.T. paid to the City			Funding for City Manager's Office		
Cemetery Payment In Lieu of Taxes (P.I.L.O.T.)		(19,448)	Increase in Citywide Classification Study		100,000
<i>Per Auditor Recommendation</i> Removed Cemetery			Funding for Human Resources Department		
Sanitation Franchise Fees		115,000	Increase Funding for ISO 9001 Certification		100,000
Increased Sanitation Franchise Fees due to new Public			Funding for Human Resources Department		
FPL Franchise Fees		1,250,000	Increase for Citywide Training & Organizational Development		300,000
<i>Per Auditor Recommendation</i> increase revenues based on current trends			Funding for Human Resources Department		
Business Tax Revenue		200,000	Increase in the Local Option Fuel Taxes transfer for TMA 17.8% of 5th Cent Total		8,914
<i>Per Auditor Recommendation</i> increase revenues based on current trends			Funding for Transportation & Mobility Department		
Procurement Card (P-Card) Revenue		119,000	Increase in Operational Subsidies - TMA Water Circulator		150,000
Increase due to new contract and higher rebate			Funding for Transportation & Mobility Department		
			Increase in Other Professional Services		100,000
			Funding for Transportation & Mobility Department		
			Increase in Other Equipment - Portable Message Boards		57,000
			Funding for Police Department		
			Decrease Duplicate Debt Payment		(392,570)
			<i>Per Auditor Recommendation</i>		
			Funding for Special Obligation Debt		
			Increase for a new Administrative Assistant position (Partial Funding)		61,500
			Funding for Finance Department		
			Increase for 5 new positions - Teletype Operators		275,985
			Funding for Police Department		
			Increase transfer to Sanitation Fund due to new revenue & expenses related to Public Spaces contract		1,173,539
			Transfer to Sanitation Fund		
			Increase transfer to Community Investment Plan (CIP) to fund BCIP/NCIP programs		496,000
			Transfer to General Capital Projects Fund		
			Increase in expenses due to an allocation for a new Deputy Director position (Partial Funding)		22,891
			Funding for Public Works Department		
TOTAL REVENUE ADJUSTMENTS	\$	3,275,148	TOTAL EXPENDITURE ADJUSTMENTS	\$	3,316,708
TOTAL FY 2015 GENERAL FUND REVENUES	\$	297,081,709	TOTAL FY 2015 GENERAL FUND EXPENDITURES	\$	297,081,709

CHANGES TO FY 2015 PROPOSED BUDGET - OTHER FUNDS
Since Proposed Budget on July 1, 2014

Revenues & Other Sources Adjusted Since Proposed Budget		Expenditures & Other Uses Adjusted Since Proposed Budget	
Law Enforcement Confiscated Property Fund 104.01			
Decrease in Law Enforcement Confiscated Property	(271,000)	Decrease in Law Enforcement Confiscated Property	(181,615)
Revenues due to program guidelines		Expenditures	
		<i>Per Auditor Recommendation</i> Funding for the Law Enforcement Confiscated Property Fund aligned with revenue reduction	
REVENUE ADJUSTMENTS	(271,000)	EXPENDITURE ADJUSTMENTS	(181,615)
Central Beach Redevelopment Area Fund 106.01			
Central Beach Redevelopment Tax Increment Fort	103,872	Increase transfer to for Capital Improvement Projects	103,872
Lauderdale Community Redevelopment July 1st Tax Roll		Funding for the Central Beach Community Redevelopment Agency Fund	
Increased Taxable Values			
REVENUE ADJUSTMENTS	103,872	EXPENDITURE ADJUSTMENTS	103,872
Northwest Progresso Flagler Heights Redevelopment Area Fund 106.02			
Northwest Progresso Redevelopment Tax Increment Fort	99,308	Increase in TMA Sun Trolley NW Community & Neighborhood Link increase in the number of hourly operations	36,621
Lauderdale Community Redevelopment July 1st Tax Roll			
Increased Taxable Values			
Decrease in Transfer from General Fund	(108,524)	Decrease in Overhead Intradepartmental	(40,737)
<i>Per Auditor Recommendation</i> remove duplicated transfer Funding for NW Progresso CRA Fund		<i>Per Auditor Recommendation</i> remove duplicated Director Overhead Allocation	
		Decrease in Transfer to General Fund	(391,737)
		<i>Per Auditor Recommendation</i> remove duplicated transfer Funding for NW Progresso CRA Fund	
		Increase transfer to for Capital Improvement Projects	386,637
REVENUE ADJUSTMENTS	(9,216)	EXPENDITURE ADJUSTMENTS	(9,216)
Central City Redevelopment Area Fund 106.03			
Central City Redevelopment Tax Increment Fort	12,982		
Lauderdale Community Redevelopment July 1st Tax Roll			
Increased Taxable Values			
REVENUE ADJUSTMENTS	12,982	EXPENDITURE ADJUSTMENTS	-
DEA Confiscated Property Fund 107.01			
Increase in Law Enforcement Confiscated Property	195,508		
Revenues			
Funding related to School Resource Officer program and miscellaneous revenue			
REVENUE ADJUSTMENTS	195,508	EXPENDITURE ADJUSTMENTS	-
Wave Special Assessment Fund 148.01			
Transfer Wave Revenues from Capital Fund to Special Assessment Fund	1,919,964	Transfer Wave Expenses from Capital Fund to Special Assessment Fund	1,919,964
<i>Per Auditor Recommendation</i>		<i>Per Auditor Recommendation</i>	
REVENUE ADJUSTMENTS	1,919,964	EXPENDITURE ADJUSTMENTS	1,919,964
Sanitation Fund 409.01			
Transfer in from General Fund for fund stabilization to offset expenses due to new public places contract	1,173,539	Increase in expenses due to an allocation for the new Public Works Deputy Director position (Partial Funding)	2,097
REVENUE ADJUSTMENTS	1,173,539	EXPENDITURE ADJUSTMENTS	2,097
Water & Sewer Fund 450.01			
Increase in revenues due to an allocation for the new Public Works Deputy Director position (Partial Funding to offset new position)	51,548	Decrease in Service Charge Treasury	(2,275,814)
		<i>Per Auditor Recommendation</i> remove allocation for Treasury services that are no longer needed, since the Utility Billing division was moved into the Water & Sewer Fund	
Decrease in revenues to offset Central Region Large User Rate Increase from \$1.44 to \$1.70 adopted in August	(2,955,803)	Increase in expenses for a new Public Works Deputy Director position (to be offset by other funds)	174,737
		Increase for a new Administrative Assistant position (Partial Funding)	20,525
Revenue Adjustments	(2,904,255)	EXPENDITURE ADJUSTMENTS	(2,080,552)

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Central Regional Fund 451.01			
Increase in revenues due to Central Region Large User Rate Increase from \$1.44 to \$1.70 adopted in August	3,675,490	Increase in expenses due to an allocation for the new Public Works Deputy Director position (Partial Funding)	14,328
REVENUE ADJUSTMENTS	3,675,490	EXPENDITURE ADJUSTMENTS	14,328
Parking Fund 461.01			
Decrease in Parking Revenues	(1,800)	Increase in New Services/Meters for replacement of single space meters replaced on a 7 year schedule	421,000
Decrease in Meter revenue due to the closing of the North Beach and Swimming Hall of Fame	(110,000)	Decrease transfer for Capital Improvement Projects	(6,176,536)
REVENUE ADJUSTMENTS	(111,800)	EXPENDITURE ADJUSTMENTS	(5,755,536)
Airport Fund 468.01			
Decrease in Revenue for School Board revenues no longer received by the City	(60,000)	Increase Airport Payment In Lieu of Taxes (P.I.L.O.T.) paid to the General Fund based on updated Property Values	1,015
Increase in Charges to Other Funds <i>Per Auditor Recommendation</i>	112,283	Increase in Other Professional Services for CBRE management contract to administer the Airport leases	213,000
		Decrease in Vehicles to reconcile to the FY 2015 Fleet replacement schedule <i>Per Auditor Recommendation</i>	(21,490)
		Decrease in Fire-Rescue & Parks & Recreation Service Charges <i>Per Auditor Recommendation</i>	(15,444)
REVENUE ADJUSTMENTS	52,283	EXPENDITURE ADJUSTMENTS	177,081
Stormwater Fund 470.01			
Increase in Stormwater revenues due to a revised five year projection	227,513	Increase In personal services for two Project Manager II positions, due to the revised Stormwater Fund five year projection	176,945
Decrease in Stormwater Community Investment Plan (CIP) Transfers In due to the revised Stormwater Fund five year projection	(1,352,273)	Increase in Operating Expenses due to Storm drain and lining repairs, Infrastructure maintenance, and a rate study due to the revised Stormwater Fund five year projection	660,000
		Increase in Stormwater Community Investment Plan (CIP) Transfers Out due to the revised Stormwater Fund five year projection	2,115,887
		Increase in expenses due to an allocation for the new Public Works Deputy Director position (Partial Funding)	10,659
REVENUE ADJUSTMENTS	(1,124,760)	EXPENDITURE ADJUSTMENTS	2,963,491
City Insurance Fund 543.01			
Decrease Fraternal Order of Police Contribution and move to the Self-Insured Health Benefits for correct accounting	(5,116,599)	Decrease Auto Liability and General Liability due to new in-house City Attorney Litigation Services	(228,457)
		Increase in Risk Litigation services paid to the City Attorney for new in-house Litigation Services	228,457
		Fraternal Order of Police Contribution moved to the Self-Insured Health Benefits for correct accounting	(5,114,088)
REVENUE ADJUSTMENTS	(5,116,599)	EXPENDITURE ADJUSTMENTS	(5,114,088)
Self-Insured Health Benefits Fund 545			
Increase Fraternal Order of Police Contribution moved from the City Insurance Fund for correct accounting	5,116,599	Increase in Health Insurance contributions due to reimbursements to the Fraternal Order of Police for the Affordable Care Act Fees	114,000
		Fraternal Order of Police Contribution moved from the City Insurance Fund for correct accounting	5,114,088
REVENUE ADJUSTMENTS	5,116,599	EXPENDITURE ADJUSTMENTS	5,228,088

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Central Services Fund 581.01			
Addition of General Employment Retirement System and Police & Fire Pension Information Technology cost allocation revenues	64,030	Decrease in transfer out to Special Obligation Debt	425
<i>Per Auditor Recommendation</i>		Reduce Postage due to lower trends	(50,000)
		Reduce Computer Equipment for IBM First of a kind software and license support due to new contract	(60,000)
		Increase Community Investment Plan transfer	110,000
REVENUE ADJUSTMENTS	64,030	EXPENDITURE ADJUSTMENTS	425
Vehicle Fund 583.01			
Reduce Overhead Vehicles <i>Per Auditor Recommendation</i> reduce Overhead Allocation revenue to align with departmental allocation expenditures	(417,350)	Increase in expenses due to an allocation for the new Public Works Deputy Director position (Partial Funding)	1,573
REVENUE ADJUSTMENTS	(417,350)	EXPENDITURE ADJUSTMENTS	1,573
TOTAL REVENUE ADJUSTMENTS	2,359,287	TOTAL EXPENDITURE ADJUSTMENTS	(2,730,088)