

<b>General Fund Revenues FY 15/16 Amended (Jan 2016)</b>	<b>114,375,027</b>
<b>Encumbrances</b>	<b>358,834</b>
<b>Amended plus Encumbrances</b>	<b>114,733,861</b>
<b>Prior Year Surplus</b>	
To pay off the historical "loans" to the two golf course funds. (See <i>General Fund other Financing Uses</i> tab.)	2,982,724
To balance fund	938,852
<b>Ad Valorem Taxes</b>	
Additional \$350,000 in anticipated ad valorem operating revenue and an additional \$300,000 in delinquent ad valorem revenue	650,000
<b>Sales and Use Taxes</b>	
Anticipated decrease in local option gas tax	(50,000)
<b>Utility Taxes</b>	
Anticipated increase in electric utility tax	200,000
<b>Franchises, Licenses and Permits</b>	
Anticipated increase in permits and permit related fees	352,600
Anticipated increase in electrical franchise fee	100,000
<b>Intergovernmental Charges</b>	
Adjust grants to actual	(174,053)
Anticipated decrease in sales tax collection	(140,000)
Anticipated increase in occupational license revenue from the County	25,000
<b>Charges for Services</b>	
Decrease in anticipated zoning revenues	(309,800)
Decrease in anticipated parking revenues	(33,000)
Increase in anticipated parks & recreation revenues	29,000
Anticipated increase in Gulfstream permits, vehicle rental to Highland Beach, transport fees and cemetery fees partially offset by a decrease in alarm registrations	177,000
<b>Fines and Forfeitures</b>	
Anticipated decreases in fines general, handicap tickets, 12.50 money (funds for maintenance of radio equipment reimbursed by th County) and false alarm fees	(74,603)
Anticipated increases in parking ticket receivables including the school crossing guard surcharge	243,500
<b>Miscellaneous Revenues</b>	
Additional default rate mortgage interest received (\$1,200,000), installment interest due (\$88,000) and refund of attorney's fees (\$180,000) all related to Auburn Trace	1,468,000
Additional interest on investments	11,325
Additional revenue for Stadium rental and Caron funds offset by a decrease in utility reimbursements	2,140
<b>Other Financing Sources</b>	
Decrease in transfers from Water and Sewer and Stormwater fund intended to fund the Sustainability Officer position which has not been filled and is being transferred back to the Water and Sewer Fund	(82,380)
\$2,629,000 loan proceeds from W&S Fund to refund the 2013 Non Ad Valorem Revenue Bond (See <i>General Fund Debt Service</i> tab.)	2,629,000
<b>Net Change from amended plus encumbrances</b>	<b>6,316,305</b>
<b>General Fund Revenues Amended</b>	<b>121,050,166</b>
<b>Percentage change</b>	<b>5.5%</b>

Summary of General Fund Expenses (see following six sheets for details)

<b>General Fund Expenses FY 15/16 Amended</b>	<b>114,375,027</b>
<b>Encumbrances</b>	<b>358,834</b>
<b>General Fund Expense Requests</b>	<b>8,945,305</b>
<b>Manager's Contingency</b>	<b>0</b>
<b>General Fund Expenses Amended</b>	<b>123,679,166</b>

Gen Fund Gen Govt Services

<b>General Government Services FY 15/16 Amended</b>	<b>14,454,150</b>
<b>Encumbrances/Transfers from Contingency</b>	<b>352,861</b>
<b>Amended plus Encumbrances</b>	<b>14,807,011</b>
<b>Human Resources</b>	
Increase in training for Leadership/Team Building training for mid level managers	5,600
<b>City Clerk</b>	
Decrease in salaries due to vacancies partially offset by request for tuition reimbursement	(20,930)
<b>Finance Administration</b>	
Decrease in salary for deleted Accountant and Staff Asst positions plus vacancies	(113,032)
Increase in other professional services related to Auburn Trace and appraisals of City property	68,825
<b>City Attorney</b>	
Legal fees for Atlantic Crossing plus unanticipated spending for termination pay and janitorial services.	353,861
<b>Information Technology</b>	
Adjustment to salary and benefits transferring 3 employees to IT from Police and Fire from March through the remainder of the year	141,194
Additional requests from PD and for the Commission Chamber	92,508
<b>Planning and Zoning</b>	
Reduction in salary and benefits transferring Sustainability Officer position back to Water and Sewer fund for remainder of year and vacancies	(69,478)
<b>Clean &amp; Safe</b>	
Increase for additional equipment (cell phones, quiet blowers and chain saws) and overtime due to special event coverage	8,400
<b>Engineering</b>	
Program Access Plan as required by the ADA	200,000
<b>Building Maintenance</b>	
Decrease in salary due to vacant positions	(21,530)
<b>Net Change from amended plus encumbrances</b>	<b>645,418</b>
<b>General Government Services Amended</b>	<b>15,452,429</b>
<b>Percentage change</b>	<b>4.4%</b>

<b>Public Safety FY 15/16 Amended</b>	<b>62,353,517</b>
<b>Encumbrances/Transfers from Contingency</b>	<b>1,217,226</b>
<b>Amended plus Encumbrances</b>	<b>63,570,743</b>

#### **Police Support**

Transfer two positions to IT from March through remainder of year	(89,749)
Additional training and education needed	49,600

#### **Police Operations**

Additional equipment needed that includes Cross Match scanner, video control room equipment and body camera pilot program	49,500
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#### **Fire Administration**

Unanticipated termination pay offset by transferring one position to IT from March through remainder of year	33,505
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#### **Fire Operations**

Unanticipated termination pay and expenses related to Fire Station #3 remediation and temporary operations expenses	89,470
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#### **Fire Safety**

Add Public Education Specialist full time for remainder of year	25,500
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#### **Building Inspection**

Decrease in salaries due to vacancies	(80,738)
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#### **Community Improvement Administration**

Additional request for termination pay and furniture partially offset by reduction due to a vacant position	14,535
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#### **Code Enforcement**

Requests for increase in overtime, lot clearing, training and education, postage and office supplies partially offset by reduction due to vacancies	2,353
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<b>Net Change from amended plus encumbrances</b>	<b>93,976</b>
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<b>Public Safety Amended</b>	<b>63,664,719</b>
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<b>Percentage change</b>	<b>0.1%</b>
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# Gen Fund Transportation

<b>Transportation FY 15/16 Amended</b>	<b>3,866,210</b>
<b>Encumbrances/Transfers from Contingency</b>	<b>25,591</b>
<b>Amended plus Encumbrances</b>	<b>3,891,801</b>
<b>Streets Maintenance</b>	
Decrease due to vacancies	(32,295)
<b>Parking Facilities</b>	
Decrease due to vacancies	(16,147)
<b>Net Change from amended plus encumbrances</b>	<b>-48,442</b>
<b>Transportation Amended</b>	<b>3,843,359</b>
<b>Percentage change</b>	<b>-1.2%</b>

Gen Fund Culture and Recreation

<b>Culture and Recreation FY 15/16 Amended</b>	<b>13,666,030</b>
<b>Encumbrances/Transfer from Contingency</b>	<b>134,567</b>
<b>Amended plus Encumbrances</b>	<b>13,800,597</b>
<b>Parks and Recreation Administration</b>	
Reclass Parks Maintenance Supv to Business Operations Administrator	30,516
Termination pay not budgeted	11,190
<b>Special Events</b>	
Lease of barricades for holiday parade	12,500
<b>Parks Maintenance</b>	
Reclass Parks Maintenance Supv to Business Operations Administrator	(30,516)
Termination pay not budgeted	35,000
<b>Tennis Stadium</b>	
Additional costs related to tournaments	6,110
<b>Tennis Centers</b>	
Additional costs for travel/per diem and tennis merchandise	5,000
<b>Net Change from amended plus encumbrances</b>	<b>69,800</b>
<b>Culture and Recreation Amended</b>	<b>13,870,397</b>
<b>Percentage change</b>	<b>0.5%</b>

# Gen Fund Debt Service

<b>Debt Service FY 15/16 Amended</b>	<b>3,689,790</b>
<b>Encumbrances/Transfers from Contingency</b>	<b>0</b>
<b>Amended plus Encumbrances</b>	<b>3,689,790</b>

<b>Debt Service</b>	
Refund 2013 Non Advalorem revenue bond with loan from W&S fund.	2,629,000
No longer financing mobile command vehicle	(100,000)
<b>Net Change from amended plus encumbrances</b>	<b>2,529,000</b>
<b>Debt Service Amended</b>	<b>6,218,790</b>
<b>Percentage change</b>	<b>68.5%</b>

# Gen Fund Other Financing Uses

<b>Other Financing Uses FY 15/16 Amended</b>	<b>3,959,220</b>
<b>Encumbrances/Transfers from Contingency</b>	<b>210,782</b>
<b>Amended plus Encumbrances</b>	<b>4,170,002</b>
<b>Transfers</b>	
Transfer to general construction fund for additional debt service	411,053
Transfer to general construction to cover shortfall in Little Fenway Concession Stand project	165,151
Transfer to general construction to cover projects previously budgeted to be financed	1,516,625
Transfer to Municipal Golf Course to pay off "long-term, interest free loan" referenced in external auditors management letter finding 2014-008 <i>Interfund Accounts</i> .	1,789,321
Transfer to Lakeview Golf Course to pay off "long-term, interest free loan" referenced in external auditors management letter finding 2014-008 <i>Interfund Accounts</i> .	1,193,403
Transfer to garage fund for PD Mobile Command Vehicle	580,000
<b>Net Change from amended plus encumbrances</b>	<b>5,655,553</b>
<b>Other Financing Uses Amended</b>	<b>9,825,555</b>
<b>Percentage change</b>	<b>135.6%</b>



# Neighborhood Services Fund

<b>Neighborhood Services Fund Revenues FY 15/16 Amended</b>	<b>2,620,320</b>
<b>Encumbrances</b>	<b>184,326</b>
<b>Amended plus Encumbrances</b>	<b>2,804,646</b>

## Intergovernmental

Roll forward of prior fiscal years unused funds for Neighborhood Stabilization, CDBG, FEMA grants, SHIP and SWA grant	1,409,940
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## Miscellaneous Revenues

Increase to budgeted amounts for Workforce Housing, CRA donations, CRA Curb Appeal, CRA NSP and Microlending	240,768
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<b>Net Change from amended plus encumbrances</b>	<b>1,650,708</b>
<b>Neighborhood Services Fund Revenues Amended</b>	<b>4,455,354</b>
<b>Percentage change</b>	<b>58.9%</b>

<b>Neighborhood Services Fund Expenses FY 15/16 Amended</b>	<b>2,620,320</b>
<b>Encumbrances</b>	<b>184,326</b>
<b>Amended plus Encumbrances</b>	<b>2,804,646</b>

## Economic Environment

Budgeting roll forward and additional revenues described above plus funding of a Housing Property Coordinator for second half of fiscal year	1,650,708
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<b>Net Change from amended plus encumbrances</b>	<b>1,650,708</b>
<b>Neighborhood Services Fund Expenses Amended</b>	<b>4,455,354</b>
<b>Percentage change</b>	<b>58.9%</b>



## Beautification

<b>Beautification Fund Revenues FY 15/16 Amended</b>	<b>974,720</b>
<b>Encumbrances</b>	
<b>Amended plus Encumbrances</b>	<b>974,720</b>

### Miscellaneous Revenues

Additional Contribution from the CRA	39,000
<b>Net Change from amended plus encumbrances</b>	<b>39,000</b>
<b>Beautification Fund Revenues Amended</b>	<b>1,013,720</b>
<b>Percentage change</b>	<b>4.0%</b>

<b>Beautification Fund Expenses FY 15/16 Amended</b>	<b>974,720</b>
<b>Encumbrances</b>	<b>0</b>
<b>Amended plus Encumbrances</b>	<b>974,720</b>

### Culture and Recreation

Additional Beautification Maintenance with contribution from CRA	39,000
<b>Net Change from amended plus encumbrances</b>	<b>39,000</b>
<b>Beautification Fund Expenses Amended</b>	<b>1,013,720</b>
<b>Percentage change</b>	<b>4.0%</b>

## Beach Restoration

<b>Beach Restoration Fund Revenues FY 15/16 Amended</b>	<b>2,016,760</b>
<b>Encumbrances</b>	<b>118,564</b>
<b>Amended plus Encumbrances</b>	<b>2,135,324</b>

### Prior Year Surplus

Payoff 2013 Bond Anticipation Revenue Bond with grant revenues received in prior year	600,370
<b>Net Change from amended plus encumbrances</b>	<b>600,370</b>
<b>Beach Restoration Fund Revenues Amended</b>	<b>2,735,694</b>
<b>Percentage change</b>	<b>28.1%</b>

<b>Beach Restoration Fund Expenses FY 15/16 Amended</b>	<b>2,016,760</b>
<b>Encumbrances</b>	<b>118,564</b>
<b>Amended plus Encumbrances</b>	<b>2,135,324</b>

### Debt Service

Payoff 2013 Bond Anticipation Revenue Bond	600,370
<b>Net Change from amended plus encumbrances</b>	<b>600,370</b>
<b>Beach Restoration Fund Expenses Amended</b>	<b>2,735,694</b>
<b>Percentage change</b>	<b>28.1%</b>

## General Construction

<b>General Construction Fund Revenues FY 15/16 Amended</b>	<b>23,523,840</b>
<b>Encumbrances/Adjustments</b>	<b>1,216,884</b>
<b>Amended plus Encumbrances</b>	<b>24,740,724</b>

### Prior Year Surplus

Payoff 2013 Bond Anticipation Revenue Bond with grant revenues received in prior year	416,159
Surplus from 2015 Bond proceeds budgeted in 2015 for FS3 Rebuild	1,700,000

### Miscellaneous Revenue

Additional bond proceeds	28,223
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### Other Financing Sources

Transfer from general fund for additional debt service	411,053
Transfer from general fund to cover shortfall in Little Fenway Concession Stand project	165,151
Transfer from general fund to cover projects previously budgeted to be financed	1,516,625
Decrease in financing revenue from projects no longer being financed	(2,540,552)
Increase in ERP and Motorola System PD project costs and addition of IT SANS project to be financed	3,219,546

<b>Net Change from amended plus encumbrances/adjustments</b>	<b>4,916,205</b>
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<b>General Construction Fund Revenues Amended</b>	<b>29,656,929</b>
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<b>Percentage change</b>	<b>19.9%</b>
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<b>General Construction Fund Expenses FY 15/16 Amended</b>	<b>23,523,840</b>
<b>Encumbrances/Adjustments</b>	<b>1,216,884</b>
<b>Amended plus Encumbrances</b>	<b>24,740,724</b>

### General Government

Increase in ERP project and addition of IT SANS project, offset by decrease in disaster recovery and VOIP	2,306,380
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Increase in investment and bank bond custodial fees	11,438
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### Public Safety

Increase in anticipated cost of PD laptop and Motorola System projects, addition of Ubiquity and FS3 Rebuild, partially offset by decreases to the anticipated cost of the Noritsu printer and AEDs	1,665,539
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### Culture and Recreation

Increase in cost for Little Fenway Concession stand, partially offset by decrease in anticipated cost for Hilltopper Lights project and Ballfield Control System not being done	88,851
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## General Construction

### Debt Service

Payoff 2013 Bond Anticipation Revenue Bond with grant revenues received in prior year	416,159
Additional debt needed for financed projects	411,053

### Reserves

To balance fund	16,785
<b>Net Change from amended plus encumbrances/adjustments</b>	<b>4,916,205</b>
<b>General Construction Fund Expenses Amended</b>	<b>29,656,929</b>
<b>Percentage change</b>	<b>19.9%</b>

# Water and Sewer Fund

<b>Water and Sewer Fund Revenues FY 15/16 Amended</b>	<b>35,167,723</b>
<b>Encumbrances</b>	<b>266,719</b>
<b>Amended plus Encumbrances</b>	<b>35,434,442</b>

## No changes to revenues

<b>Net Change from amended plus encumbrances</b>	<b>0</b>
<b>Water and Sewer Fund Revenues Amended</b>	<b>35,434,442</b>
<b>Percentage change</b>	<b>0.0%</b>

<b>Water and Sewer Fund Expenses FY 15/16 Amended</b>	<b>35,167,723</b>
<b>Encumbrances</b>	<b>266,719</b>
<b>Approved plus Encumbrances</b>	<b>35,434,442</b>

## Physical Environment

Add Sustainability Officer for remainder of year partially offset by vacancies	10,271
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## Other Financing Uses

Decrease transfer to general fund due to transfer of Sustainability Officer	(41,190)
Transfer to Water and Sewer Repair and Replacement Fund for additional requests	89,491

## Reserves

Decrease in project reserve to balance fund	(58,572)
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<b>Net Change from amended plus encumbrances</b>	<b>0</b>
<b>Water and Sewer Fund Expenses Amended</b>	<b>35,434,442</b>
<b>Percentage change</b>	<b>0.0%</b>

W&S R&R

<b>Water and Sewer Renewal and Replacement Fund Revenues FY 15/16 Amended</b>	<b>6,679,260</b>
<b>Encumbrances/Adjustments</b>	<b>6,020,085</b>
<b>Amended plus Encumbrances</b>	<b>12,699,345</b>

**Other Financing Sources**

Transfer from Water and Sewer Fund	89,491
<b>Net Change from amended plus encumbrances/adjustments</b>	<b>89,491</b>
<b>Water and Sewer Renewal and Replacement Fund Revenues Amended</b>	<b>12,788,836</b>
<b>Percentage change</b>	<b>0.7%</b>

<b>Water and Sewer Renewal and Replacement Fund Expenses FY 15/16 Amended</b>	<b>6,679,260</b>
<b>Encumbrances/Adjustments</b>	<b>6,020,085</b>
<b>Approved plus Encumbrances</b>	<b>12,699,345</b>

**Physical Environment**

Increase in fund share cost of ERP project partially offset by decreases in disaster recovery and VOIP projects	89,491
<b>Net Change from approved plus encumbrances/adjustments</b>	<b>89,491</b>
<b>Water and Sewer Renewal and Replacement Fund Expenses Amended</b>	<b>12,788,836</b>
<b>Percentage change</b>	<b>0.7%</b>

# Municipal Golf Course Fund

<b>Municipal Golf Course Fund Revenues FY 15/16 Amended</b>	<b>3,959,320</b>
<b>Encumbrances</b>	<b>42,059</b>
<b>Amended plus Encumbrances</b>	<b>4,001,379</b>

## Other Financing Sources

Transfer from General Fund to pay off short term borrowing	1,789,321
<b>Net Change from amended plus encumbrances</b>	<b>1,789,321</b>
<b>Municipal Golf Course Fund Revenues Amended</b>	<b>5,790,700</b>
<b>Percentage change</b>	<b>44.7%</b>

<b>Municipal Golf Course Fund Expenses FY 15/16 Amended</b>	<b>3,959,320</b>
<b>Encumbrances</b>	<b>42,059</b>
<b>Amended plus Encumbrances</b>	<b>4,001,379</b>

## Culture and Recreation

Adjustments to operating expenses including health care premium, merchandise, gardening supplies, restaurant supplies and automotive	(196,980)
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## Reserves

To balance fund	1,986,301
<b>Net Change from amended plus encumbrances</b>	<b>1,789,321</b>
<b>Municipal Golf Course Fund Expenses Amended</b>	<b>5,790,700</b>
<b>Percentage change</b>	<b>44.7%</b>



# Lakeview Golf Course Fund

Lakeview Golf Course Fund Revenues FY 15/16 Amended	734,540
Encumbrances	0
Amended plus Encumbrances	734,540

## Other Financing Sources

Transfer from General Fund to pay off short term borrowing	1,193,403
Net Change from amended plus encumbrances	1,193,403
Lakeview Golf Course Fund Revenues Amended	1,927,943
Percentage change	162.5%

Lakeview Golf Course Fund Expenses FY 15/16 Amended	734,540
Encumbrances	0
Amended plus Encumbrances	734,540

## Reserves

To balance fund	1,193,403
Net Change from amended plus encumbrances	1,193,403
Lakeview Golf Course Fund Expenses Amended	1,927,943
Percentage change	162.5%

## Stormwater Utility Fund

<b>Stormwater Utility Fund Revenues FY 15/16 Amended</b>	<b>4,531,250</b>
<b>Encumbrances</b>	<b>477,906</b>
<b>Amended plus Encumbrances</b>	<b>5,009,156</b>

### Prior Year Surplus

To balance fund	398,301
<b>Net Change from amended plus encumbrances</b>	<b>398,301</b>
<b>Stormwater Utility Fund Revenues Amended</b>	<b>5,407,457</b>
<b>Percentage change</b>	<b>8.0%</b>

<b>Stormwater Utility Fund Expenses FY 15/16 Amended</b>	<b>4,531,250</b>
<b>Encumbrances</b>	<b>477,906</b>
<b>Amended plus Encumbrances</b>	<b>5,009,156</b>

### Physical Environment

Increase in fund share of ERP project partially offset by decrease in share of disaster recovery and VOIP projects	89,491
Increase in anticipated cost for Reclaimed Water Area 12B project	350,000
<b>Other Financing Sources</b>	
Decrease transfer to general fund due to transfer of Sustainability Officer	(41,190)
<b>Net Change from amended plus encumbrances</b>	<b>398,301</b>
<b>Stormwater Utility Fund Expenses Amended</b>	<b>5,407,457</b>
<b>Percentage change</b>	<b>8.0%</b>

## Garage

<b>Garage Fund Revenues FY 15/16 Amended</b>	<b>5,760,480</b>
<b>Encumbrances</b>	<b>592,486</b>
<b>Amended plus Encumbrances</b>	<b>6,352,966</b>

<b>Prior Year Surplus</b>	
To balance fund	794,175
<b>Other Financing Sources</b>	
Transfer from general fund for PD Mobile Command Vehicle	580,000
<b>Net Change from amended plus encumbrances</b>	<b>1,374,175</b>
<b>Garage Fund Revenues Amended</b>	<b>7,727,141</b>
<b>Percentage change</b>	<b>21.6%</b>

<b>Garage Fund Expenses FY 15/16 Amended</b>	<b>5,760,480</b>
<b>Encumbrances</b>	<b>592,486</b>
<b>Amended plus Encumbrances</b>	<b>6,352,966</b>

<b>Intragovernmental Services</b>	
Decrease in salaries due to vacancies	(53,825)
Replace funding in heavy equipment account for two fire vehicles not in original budget plus PD Mobile Command Vehicle	1,428,000
<b>Net Change from amended plus encumbrances</b>	<b>1,374,175</b>
<b>Garage Fund Expenses Amended</b>	<b>7,727,141</b>
<b>Percentage change</b>	<b>21.6%</b>