

**CITY OF OVIEDO  
BUDGET TRANSFER/AMENDMENT DETAIL FORM**

**For Accounting use:**

Fiscal Year: FY 13-14 Accounting Approval: \_\_\_\_\_  
 Period: \_\_\_\_\_ Entered By: \_\_\_\_\_  
 Transaction Date: \_\_\_\_\_ Group Number: \_\_\_\_\_

**Department/Division** Year-End Budget Amendment/Year-End Clean-up

**Dept. Authorization** \_\_\_\_\_

Account Number	Fund / Account Description	Increase	Decrease
309-9000-590.99-20 ✓	Reserve for Contingencies		\$ (1,500) ✓
309-4100-541.63-22 ✓	Imprv other than bldgs/Civil Engr. Prj. #02-023	\$ + 1,500	
309-4100-541.63-22 ✓	Imprv other than bldgs/Civil Engr. Prj. #02-023	\$ + 40,000	
309-4100-541.63-22 ✓	Imprv other than bldgs/Civil Engr.		\$ (40,000) ✓
330-4100-541.63-99 ✓	Imprv other than Bldg Project #14-011	\$ + 88,000	
330-4100-541.63-99 ✓	Imprv other than Bldgs		\$ (88,000) ✓
401-3300-533.63-22 ✓	Imprv other than Bldgs/Civil Engr. Prj. #14-015	\$ + 14,000	
401-3300-533.63-22 ✓	Imprv other than Bldgs/Civil Engr.		\$ (14,000) ✓
406-3501-535.46-16 ✓	Repair & Maint/Lift Stations Equip Prj.#12-011	\$ + 23,933	
406-3501-535.46-16 ✓	Repair & Maint/Lift Stations Equip		\$ (23,933) ✓
406-3501.535.63-40 ✓	Imprv other than Bldgs/Sewer Lines Prj.#12-015	\$ + 34,413	
406-3501.535.63-40 ✓	Imprv other than Bldgs/Sewer Lines		\$ (34,413) ✓
417-3503-535.63-22 ✓	Imprv other than Bldgs/Civil Engr.		\$ (20,692) ✓
417-3503-535.31-99 ✓	Professional Services	\$ + 20,692	
417-3503-535.63-99 ✓	Imprv other than Bldgs		\$ (9,700) ✓
417-3503-535.63-99 ✓	Imprv other than Bldgs Prj. #11-001	\$ + 9,700	

**Count**

**TOTAL**

-----Must Balance-----  
(Do not use cents)

**Notes / Comments**

Year-end adjustments reflect the amendments needed to correct the project or reflect changes that occurred during the year and need to be reflected as of 09/30/14.

Approved By: Check Appropriate Box	City Council: Exceeds \$35,000	Informational Note Only: Programs/Capital not budgeted must be presented to Council	Resolution #2924-14
	City Manager: Less than \$35,000		Approval Date: 11/17/14
	Mgt Svc Director: Internal		BA # - 2014 - 113
	Signature: _____	[Date Signed: _____]	

*OK DW 11/19*

*Robert R Hayes*  
11/19/14

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**AGENDA**  
**MEMORANDUM**

<b>TO:</b>	Honorable Mayor and City Council Members
<b>FROM:</b>	Bryan Cobb, City Manager 
<b>DATE:</b>	November 17, 2014
<b>SUBJECT:</b>	<b>Resolution No. 2924-14, Year-End Amendment</b>

**Introduction:** This is a request for Oviedo City Council to approve the Year-End budget amendment that involves adjustments to the revenues and expenditures of each fund.

**Discussion:** City financial policies require Council approval of budget amendments for all inter-fund transfers regardless of the amount, increases or decreases in appropriated fund balance, and for any increase in the total approved appropriation level of a fund. To the extent that actual expenses exceed the approved appropriation level, the City Council must approve a budget amendment that recognizes the unanticipated revenues and expenses. The subject budget amendment will change the fund totals of the affected funds. The changes within each of the affected funds reflect the total increase or decrease to the fund and the amendment or change to the revenues, expenses, inter-fund transfers, and reserves and appropriated fund balance.

**Budget Impact:** The Year-End Budget Amendment is provided in Exhibit 1 of Resolution No. 2924-14, and indicates the funds affected by the year-end process.

The General Fund reflects the use of fund balance and establishes a transfer of \$1,050,000 to three funds. The Health Insurance Fund will receive \$750,000 to help off-set the higher than anticipated claims that have plagued the fund balance going back to FY 2010 and earlier. The Technology Improvement Fund will receive \$150,000 to be applied to future technology enhancements. In FY 2013-14 the City purchased radio's for the Police Department, this purchase was intended to be a lease, but was funded through cash. The \$150,000 being directed to this fund will replenish the cash for future purchases and pre-planned FY 14-15 budgeted vehicles.

The following fund adjustments presented in the Year-End Budget Amendment have a net zero affect to the funds represented. There are no uses of fund balance or other types of fund sources, strictly clean-up of the accounting strings and accounting projects.

In Fund 120 – Building Services, Revenues were less than expected resulting in a decrease in the planned transfer to the General Fund from Building Services. The revenues received and distributed between the Building Services and General Fund reflect the contractual agreement of 77% vs 23% respectfully.

In Fund 205, the FY 13-14 budget included lease payments for the 2013-14 purchase of the Pierce Engine Quantum Pumper and the Transport Rescue units. Since the units were not

received in FY 13-14, the payments will need to be postponed. These payments (principal and interest) will be deferred until the items are received in FY 14-15. The FY 13-14 budget also included lease payments for police radios. These radios were paid for using cash instead of the lease option.

The following funds indicate an adjustment to the primary accounting string and an adjustment to the project number accounting string. Budgets are established against the primary accounting string. During the year funds should be reduced from the primary account and increased within the project accounting string.

- Fund 105 – Local Option Gas Tax
- Fund 138 – Stormwater
- Fund 309 – Local Option Sales Tax
- Fund 330 – General Facility Improvements
- Fund 401 – Water & Sewer Utilities
- Fund 406 – Renewal and Replacement
- Fund 417 – 2010B Utility Revenue Bonds BABS.

A budget amendment is recommended for each fund to reduce the primary accounting and increase the project number accounting function. The net affect will be zero to each fund, but the adjustments must be processed within 60 days of the close of the fiscal year per Florida Statute.

**Strategic Impact:** Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.

**Recommendation:** It is recommended that City Council adopt Resolution No. 2924-14.

Prepared by: Robin R. Hayes, Management Services Director

RESOLUTION NO. 2924-14

**A RESOLUTION OF THE CITY OF OVIEDO, FLORIDA, AMENDING THE FISCAL YEAR 2013-2014 ANNUAL BUDGET; APPROVING A BUDGET AMENDMENT; AND PROVIDING FOR CONFLICTS; A SAVINGS PROVISION; SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, City financial policies require Council approval of budget amendments for all interfund transfers regardless of the amount; increases or decreases in appropriated fund balance; and for any increase in the total approved appropriation level of a fund; and,

**WHEREAS**, to the extent that proposed expenditures exceed the approved appropriation level, the City Council must approve a budget amendment that recognizes the unanticipated revenues and expenditures of the FY 2013-2014 budget for proposed adjustments; and

**WHEREAS**, the City Manager recommends that the City Council amend the annual budget for FY 2013-2014 relative to unanticipated revenues and expenses received or incurred during FY 2013-2014; to approve certain interfund transfers not included in or changed from the adopted FY2013-2014 budget; and,

**WHEREAS**, a budget amendment using fund balance to increase and/or adjust each fund is required.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OVIEDO, FLORIDA, THAT:**

**SECTION 1.** Approval of Budget Amendment. The City Council hereby amends the FY 2013-2014 Fiscal Year Annual Budget as provided in the Budget Amendment provided in Exhibit 1.

**SECTION 2.** Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 3.** Savings. The prior actions of the City of Oviedo relating to the adoption of City tax rates and related budgetary actions and activities are hereby ratified and affirmed.

**SECTION 4.** Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

**SECTION 5.** Effective Date. This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED this 17<sup>th</sup> day of November, A.D., 2014.**

ATTEST:

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**DOMINIC PERSAMPIERE**  
MAYOR of the City of Oviedo, Florida

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**BARBARA J. BARBOUR**  
CITY CLERK