

Meeting Date: October 27, 2009

Agenda Item 33

REQUESTED COMMISSION ACTION:

     Consent           Ordinance           Resolution           Consideration           Workshop

SHORT TITLE OR MOTION: Approval of budget adjustment to rollover and appropriate funding totaling \$13,591,435 from Fiscal Year 2009 to Fiscal Year 2010 for capital outlay, operating, and special need items.

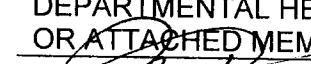

Summary of Purpose and Why:

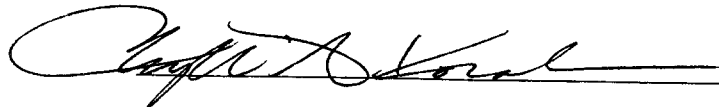
The annual budget adoption resolutions authorize staff to fund all purchases that have been ordered by a valid purchase order document but not yet received by the close of the fiscal year. In those cases, the financial system, via the purchase order document, will encumber and roll forward the required budget to pay for the item upon its receipt. In some cases, however, bids have not been awarded and funding has not been encumbered via a purchase order. For these items, the budget must be reappropriated in the new year because a financial system encumbrance did not exist on the date at which new purchases were forbidden to be entered into the financial system. There are also instances where special projects were initiated and accrued during the previous fiscal year, but the cost would not be realized until FY 10. Finally, additional appropriations will be provided for Tax Increment Finance (TIF) payments in the East and NW CRA.

Additional appropriations include \$427,550 for the East CRA TIF payment and \$322,749 for the NW CRA TIF payment. These appropriations are made annually at this time to reflect the year over year change in taxable values that are received later in the budget cycle. In all other cases the remaining balances in the accounts are being rolled over and re-appropriated. Of the \$13,591,435, the General Fund accounts for \$13,417,505, and a majority of this [\$12,627,343] is for community improvement capital projects approved during previous fiscal years. \$104,775 is for the Community Bus Program, \$495 is associated with donations received for the EMS Car Safety Seat Program, \$37,550 is to complete bunker renovations at the Golf Course, and \$29,810 is to purchase Exchange 2010 in the Information Technology Fund. A more detailed spreadsheet and memorandum summarizes the rollover requests, see attachments.

QUESTIONS TO BE ANSWERED BY ORIGINATING DEPARTMENT:

- (1) Origin of request for this action: Budget Office
- (2) Primary staff contact: Brian Donovan, Assistant to the City Manager Ext. 4601
- (3) Expiration of contract, if applicable: NA
- (4) Fiscal impact and source of funding: Funding comes from prior year appropriations and operating contingency. The impact is to reduce funds that would otherwise fall to fund balance or retained earnings.

DEPARTMENTAL COORDINATION	DATE	DEPARTMENTAL RECOMMENDATION	DEPARTMENTAL HEAD SIGNATURE OR ATTACHED MEMO NUMBER
Budget Office	10/15/09	Approval	
Finance	10/20/09	Approval	

X City Manager Interim 

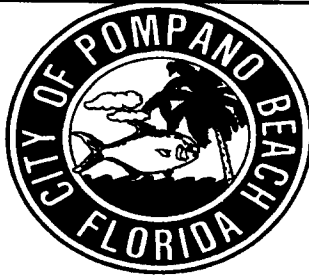
ACTION TAKEN BY COMMISSION:

<u>Ordinance</u>	<u>Resolution</u>	<u>Consideration</u>	<u>Workshop</u>
1st Reading <u>                    </u>	1st Reading <u>                    </u>	Results: <u>                    </u>	Results: <u>                    </u>
2nd Reading <u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

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**Brian J. Donovan**  
*Assistant to the City Manager*

100 West Atlantic Blvd.  
P.O. Drawer 1300  
Pompano Beach, FL 33061




Phone: (954) 786-4607  
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**MEMORANDUM**

October 6, 2008

**TO:** Phyllis Korab, Interim City Manager  
City Manager's Office

**FROM:** Brian J. Donovan, Assistant to the City Manager  
Budget Office 

**SUBJECT:** Fiscal Year 2010 Budget Rollover Recommendations - \$13,591,435

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Attached is a spreadsheet that identifies requests for the rollover of budget funds. A majority of the requests involve the reallocation of remaining Fiscal Year 2009 funds into the Fiscal Year 2010 budget because all planned purchases and encumbrances could not be made prior to September 30, 2009. Other requests for carrying forward funds are to pay for expenses that are budgeted on a calendar year basis, and to pay for special projects whose costs will not be realized until Fiscal Year 2010. Finally, there are requests to appropriate additional funds for tax increment financing payments. Please find below a summary of all requested rollovers detailed by fund and department/division.

**General Fund - \$13,417,505**

***Planning* [\$692]**

These funds are being rolled over to reimburse staff for classes taken during FY 2009.

***Fire Operations* [\$28,500]**

These funds are being rolled over to complete the Fire Department's Hydrant Maintenance Program. This program entails the painting of fire hydrants to prevent rapid deterioration from weather and use.

***Ocean Rescue* [\$2,600]**

This funding is associated with emergency lights for Ocean Rescue Trucks that were not encumbered by year's end. Overall funding for two rescue trucks was approved back in July; this purchase was necessitated by the fact that the body and engine on each truck were severely corroded due to salt water.

***Non-Departmental/General Administration [\$758,370]***

Children in the Arts [\$8,071] – unspent funds from the previous fiscal year as well as donations that were received, but not appropriated, will be rolled over and recognized for FY 2010.

Tax Increment Finance Payments [\$750,299]- Every year an annual adjustment is made to the City's East and NW CRA Tax Increment Financing (TIF) payments. These adjustments are to reflect the most recent valuation of properties within those areas. The monies being appropriated for FY 10 are as follows

- NW CRA [\$322,749]- This is due to continual growth in the tax base. The NW CRA has been in existence for over 20 years. Moreover, the tax base is more diversified (residential, commercial, industrial) and therefore is less susceptible to significant fluctuations in valuation.
- East CRA [\$427,550] – These additional funds are due to a significant jump in one-time new construction. Condo units associated with WCI were placed on the tax roll with an aggregate taxable value of \$109,418,480; this was offset by market losses of \$20.4 million. The additional condo units had stopped, albeit temporarily, a two year decline in East CRA taxable values. Given what transpired in the residential real estate market this year so far, I expect the downward trend to begin again next fiscal year.

***Non-Departmental/Community Improvements [\$12,627,343]***

Community Improvements represents a majority of the funds that are being rolled over. The funds being rolled over are for capital improvements for public safety facilities, roads and bridges, parks, information technology, and other community facilities. These funds will be appropriated as approved at the FY 2010 Budget Workshops.

**Special Purpose Fund - \$104,775**

***Community Bus Program*** - Funds are being rolled over to cover the cost of the Community Bus Service Program for the remainder of the calendar year.

**EMS Fund - \$495**

***EMS*** – Funds are being rolled over to pay for expenses associated with the Car Safety Seat Program. This cost is covered by donations that were received in FY 2009.

**Golf Fund - \$37,550**

These funds are being rolled over to complete the Bunker Renovation Project at the Golf Course; the funding for the project was approved by the Commission last fiscal year.

**Information Technology Fund - \$29,810**

Funds will be used to purchase Microsoft Exchange 2010, which will be available before the end of the year; this purchase will allow the IT Department to complete its citywide email conversion project. Funding for this project was approved by the Commission on 2/10/09.

**Total rollovers and additional requests for all funds amount to \$13,591,435.**

attachment

**Budget Rollovers from Fiscal Year 2009 to Fiscal Year 2010**

<u>Department</u>	<u>Account</u>	<u>Line Item Description</u>	<u>Amount</u>	<u>Explanation</u>	<u>Type</u>
<b>General Fund</b>					
Planning	001-1510-515-26-40	Education	\$ 692	Pay for education expenses approved in FY 09 Budget	Rollover
Fire Oper.	001-2210-522-46-50	Special Services	\$ 28,500	Complete fire hydrant re-painting program	Rollover
Ocean Rescue	001-2250-522-64-05	Motor Vehicles	\$ 2,600	Purchase lighting equipment for rescue trucks	Rollover
Non-Dept.	001-9910-599-82-13	Children in the Arts	\$ 8,071	Recognize remaining FY 2009 funds and donations	Rollover
Non-Dept.	001-9910-599-82-90	CRADistrict Tax Increment -NW	\$ 322,749	FY 10 adjustment to payment based on updated valuations	New
Non-Dept.	001-9910-599-82-91	CRADistrict Tax Increment -East	\$ 427,550	FY 10 adjustment to payment based on updated valuations	New
Comm. Imprv.	001-9920-599-99-20	Working Capital Reserve	\$ 12,627,343	Rollover funds for existing Community Improvement Projects	Rollover
		<b>General Fund Total</b>	<b>\$ 13,417,505</b>		
<b>Special Purpose Fund</b>					
Comm. Bus	112-1360-513-31-60	Other Professional	\$ 104,775	Pay for Community Bus Service for remainder of calendar year	Rollover
		<b>Special Purpose Fund Total</b>	<b>\$ 104,775</b>		
<b>EMS Fund</b>					
EMS	140-2231-522-52-20	Special Supplies	\$ 495	Recognize donations received in FY 09 for Child Seat Program	Rollover
		<b>EMS Fund Total</b>	<b>\$ 495</b>		
<b>Golf Fund</b>					
Golf Operations	482-4820-576-4610	Land & Building Improvements	\$ 37,550	Renovate bunkers at Golf Course	Rollover
		<b>Utilities Fund Total</b>	<b>\$ 37,550</b>		
<b>I.T. Fund</b>					
I.T. Fund	502-5210-594-52-25	Software Purchases	\$ 29,810	Purchase Exchange 2010 Server	Rollover
		<b>I.T. Fund Total</b>	<b>\$ 29,810</b>		
		<b>Total Reappropriation</b>	<b>\$ 13,591,435</b>		



CITY OF POMPANO BEACH  
BUDGET ADJUSTMENT

ORIGINATING DEPT. *15* DATE *10/15/09*

*Budget*

REVISOR BUDGET

ACCOUNT DESCRIPTION	FND	DP	DV	SUB	EL	OB	AVAILABLE FUNDS	* INCREASE	* DECREASE	REVISOR BUDGET
Education	001	15	10	515	26	40		692		
Special Services	001	22	10	522	46	50		28,500		
Motor Vehicles	001	22	50	522	64	05		2,600		
Children in the At-Risk	001	99	10	599	82	13		8,071		
CRA - NW	001	99	10	599	82	90		2,689,424	322,749	
CRA - East	001	99	10	599	82	91		504,994	427,550	
Working Cap. Resrv.	001	99	20	599	99	20		3,595,825	12,627,343	
Fund Balance	001	00	00	392	10	00		2,835,214	13,417,505	
TOTAL								26,835,010		

\* USE WHOLE DOLLARS ONLY

REASON

Rollover funds from FY09 to FY10

*[Signature]*  
Department Head  
Date *10/15/09*

Adjustment is within total budget of department  Yes  No  
 Adjustment requires only City Manager approval  Yes  No  
 Adjustment requires City Commission approval  Yes  No

Adjustment approved at City Commission Meeting of

*A. Subble*  
Finance Director  
Date *10/29/09*

Budget Office Date City Manager Date  
 Audited By *[Signature]* Date

AUDITED INPUT CONTROL NO.



CITY OF POMPAÑO BEACH  
BUDGET ADJUSTMENT

12 2013

ORIGINATING DEPT. DATE

Budget 10/15/09

ACCOUNT DESCRIPTION	FND	DP	DV	SUB	EL	OB	AVAILABLE FUNDS	CURRENT BUDGET	* INCREASE	* DECREASE	REVISED BUDGET
Local Option Gas	112	00	00	312	40	00		0	104,775		
Other Professional	112	13	60	513	31	60		0	104,775		
Donations	140	00	00	366	26	00		0	495		
Special Supplies	140	22	31	522	52	20		173,000	495		
Retained Earnings	482	00	00	392	20	00		50,000	37,550		
Land & Bldg	482	48	20	576	46	10		61,000	37,550		
								TOTAL	285,640		

\* USE WHOLE DOLLARS ONLY

REASON

Rollover FY 09 funds into FY 2010

*[Signature]*  
Department Head  
10/15/09  
Date

Adjustment is within total budget of department  
Adjustment requires only City Manager approval  
Adjustment requires City Commission approval

- Yes  No   
- Yes  No   
- Yes  No

Adjustment approved at City Commission Meeting of \_\_\_\_\_

*[Signature]*  
Finance Director  
Date 10/29/09

Date \_\_\_\_\_ City Manager \_\_\_\_\_  
Date \_\_\_\_\_

AUDITED BY *[Signature]*

CONTROL NO.

