

## Exhibit One: Budget Amendments General Fund

**Revenue:**

Description	Account Number	Amount
Revenue - Broward County - reimbursement		2,400,000.00

**Expenses:**

Description	Account Number	Amount
Fund Balance Reserve - FY 15 Pensions	01.1295.00000.519.012230	2,400,000.00

Revenues related to the reimbursement from Broward County for dispatch services will be reserved for FY 15 Pension costs.

**Revenue:**

Description	Account Number	Amount
Fund Balance	N/A	7,400,902.00

**Expenses:**

Description	Account Number	Amount
Contingency - Fund Balance Reserve	N/A	5,350,902.00
Fund Balance Reserve - FY 15 Pensions	01.1295.00000.519.012230	2,050,000.00

This item recognizes additional fund balance as of September 30, 2013. This results in a total Fund Balance-Unassigned of \$28,050,902 which represents 17% of total expenditures. The balance of \$2,050,000 is reserved for FY 15 Pension costs

**Revenue:**

Description	Account Number	Amount
Fund Balance - Assigned	N/A	7,977,000.05

**Expenses:**

Description	Account Number	Amount
Fire Pension	01.2150.00000.522.002234	292.00
Fire Pension	01.2151.00000.522.002234	3,655.05
Fire Pension	01.2152.00000.522.002234	396.00
General Pension	01.0101.00000.511.002230	-3,471.00
General Pension	01.0104.00000.514.002230	-8,078.00
General Pension	01.1102.00000.512.002230	-6,762.00
General Pension	01.1103.00000.512.002230	-2,323.00
General Pension	01.1103.00030.519.002230	-992.00

General Pension	01.1132.00000.513.002230	-2,422.00
General Pension	01.1132.00092.513.002230	-1,724.00
General Pension	01.1132.00094.513.002230	-1,106.00
General Pension	01.1205.00000.513.002230	-4,549.00
General Pension	01.1221.00000.513.002230	-1,953.00
General Pension	01.1223.00000.513.002230	-8,080.00
General Pension	01.1223.00062.513.002230	-1,645.00
General Pension	01.1224.00000.513.002230	-7,434.00
General Pension	01.1234.00000.513.002230	-4,587.00
General Pension	01.1410.00000.541.002230	-1,955.00
General Pension	01.1410.00134.541.002230	-7,025.00
General Pension	01.1416.00172.541.002230	-18,468.00
General Pension	01.1420.00000.515.002230	-4,768.00
General Pension	01.1511.00000.515.002230	-2,911.00
General Pension	01.2040.00000.521.002230	-1,471.00
General Pension	01.2040.00246.521.002230	-3,563.00
General Pension	01.2040.00251.521.002230	-1,192.00
General Pension	01.2041.00272.521.002230	-2,669.00
General Pension	01.2041.00293.521.002230	-7,442.00
General Pension	01.2042.00295.521.002230	-22,439.00
General Pension	01.2042.00296.521.002230	-1,398.00
General Pension	01.2042.00297.521.002230	-4,648.00
General Pension	01.2043.00000.521.002230	-2,752.00
General Pension	01.2044.00000.521.002230	-3,760.00
General Pension	01.2044.00143.539.002230	-4,230.00
General Pension	01.2045.00000.521.002230	-1,428.00
General Pension	01.2045.00279.521.002230	-516.00
General Pension	01.2045.00348.521.002230	-5,452.00
General Pension	01.2046.00000.521.002230	-4,584.00
General Pension	01.2046.00142.539.002230	-958.00
General Pension	01.2046.00143.539.002230	-4,617.00
General Pension	01.2046.00325.521.002230	-1,376.00
General Pension	01.2150.00000.522.002230	-4,900.00
General Pension	01.2151.00000.522.002230	-1,132.00
General Pension	01.2151.00375.522.002230	-14,356.00
General Pension	01.2152.00000.522.002230	-421.00
General Pension	01.3160.00000.572.002230	-3,794.00
General Pension	01.3161.00000.572.002230	14,784.00
General Pension	01.3162.00000.575.002230	-21,156.00
General Pension	01.3165.00000.572.002230	-819.00
General Pension	01.3166.00000.572.002230	-1,721.00
General Pension	01.3167.00000.572.002230	-752.00
General Pension	01.3167.00426.575.002230	-1,149.00
General Pension	01.3169.00417.572.002230	-7,492.00

General Pension	01.5170.00000.541.002230	-5,512.00
General Pension	01.5171.00472.541.002230	-249.00
General Pension	01.5171.00481.541.002230	-516.00
General Pension	01.5171.00482.541.002230	-4,104.00
General Pension	01.5171.00483.541.002230	-4,209.00
General Pension	01.5174.00000.519.002230	-3,923.00
General Pension	01.5174.00475.541.002230	-5,192.00
General Pension	01.5174.00486.572.002230	-4,784.00
General Pension	01.5174.00512.519.002230	-2,693.00
Police Pension	01.2040.00000.521.002232	59,999.00
Police Pension	01.2041.00272.521.002232	60,994.00
Police Pension	01.2041.00293.521.002232	10,192.00
Police Pension	01.2042.00295.521.002232	20,900.00
Police Pension	01.2042.00296.521.002232	8,406.00
Police Pension	01.2042.00297.521.002232	19,748.00
Police Pension	01.2043.00000.521.002232	197,927.00
Police Pension	01.2044.00000.521.002232	554,709.52
Police Pension	01.2044.00326.521.002232	47,807.00
Police Pension	01.2044.00327.521.002232	69,303.00
Police Pension	01.2045.00000.521.002232	229,906.00
Police Pension	01.2045.00279.521.002232	116,336.00
Police Pension	01.2045.00325.521.002232	52,658.00
Police Pension	01.2045.00350.521.002232	94,209.00
Police Pension	01.2046.00000.521.002232	565,493.48
Police Pension	01.2046.00325.521.002232	57,288.00
General Pension	01.1295.00000.519.012230	6,045,619.00

Adjustments to pension accounts reflect the portion of the pension costs that were pre-paid to smooth out the impact of the pension contribution increases.

**Revenue:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Nuisance Abatement	01.1400.00000.343.0015	18,488.35

**Expenses:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Other Contractual Services	01.1416.00172.541.003498	17,088.35
Lot Mowing	01.2046.00143.539.004648	1,400.00

Revenues and expenditures related to the Nuisance Abatement Program are being recognized and appropriated.

**Exhibit Two: Transfers / Reallocations**  
**General Fund and General Capital Projects Fund**

**General Fund**

The former Department of Planning & Development Services was separated to form the Department of Planning and the Building Department. The transfer of salary and social security costs is a result of the movement of positions.

**Transfer From:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Salaries and Wages	01.1416.00172.541.001210	83,033.60
Social Security	01.1416.00172.541.002120	6,352.07
		<hr/> 89,385.67 <hr/>

**Transfer To:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Salaries and Wages	01.1420.00000.515.001210	83,033.60
Social Security	01.1420.00000.515.002120	6,352.07
		<hr/> 89,385.67 <hr/>

The Police Legal Advisor and Legal Secretary positions have been moved to the Office of City Attorney. A transfer of funds is needed to accommodate this change.

**Transfer From:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Salaries and Wages	01.2040.00246.521.001210	54,000.33
Social Security	01.2040.00246.521.002120	4,131.03
		<hr/> 58,131.36 <hr/>

**Transfer To:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Salaries and Wages	01.0104.00000.514.001210	54,000.33
Social Security	01.0104.00000.514.002120	4,131.03
		<hr/> 58,131.36 <hr/>

This item re-appropriates funding identified in FY 13 to conduct a Property Room Inventory in the Police Department.

**Transfer From:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Fund Balance		16,000.00

**Transfer To:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Other Contractual Services	01.2045.00000.521.003117	16,000.00

This item recognizes a transfer from the General Fund to the General Capital Projects Fund, for the resurfacing needed on Hood Street.

**Transfer From:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
Contingency	01.1295.0000.519.005901	25,000.00

**Transfer To:**

<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
General Capital Projects	01.1291.00000.581.009139	25,000.00