

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Public Hearing: Mid-year Budget Amendment Fiscal Year 2005/06

DEPARTMENT: Fiscal Services **DIVISION:** Budget

AUTHORIZED BY: Lisa H. Spriggs **CONTACT:** Pattie Comings **EXT.** 7175

Agenda Date 05/09/06 **Regular** **Consent** **Work Session** **Briefing**
Public Hearing – 1:30 **Public Hearing – 7:00**

MOTION/RECOMMENDATION:

Approval and authorization for Chairman to execute Budget Amendment Resolution.

BACKGROUND:

The "Mid-year Budget Process" is a comprehensive review of the County's budget. The proposed amendment to the County's fiscal year 2005/06 budget falls into five main categories:

- **Beginning Fund Balance Adjustment to Actual:** This constitutes a true-up of each fund's budgetary beginning fund balance to actual results (or ending fund balance) per the County's Comprehensive Annual Financial Report for the fiscal year ended September 30, 2005.
- **Budgetary Ending Fund Balance/Reserves:** The budgetary ending reserves of each fund are adjusted as a result of the beginning fund balance adjustment, changes in funding sources, appropriations and other adjustments detailed in the other sections. Accounting and operating adjustments have no impact on budgetary reserves.
- **Changes in Funding Sources:** This section addresses adjustments required to revenue inclusive of final budgetary true up of carry forward balances of grants.
- **Appropriations and Other Adjustments:** This section addresses the need for additional funds for an item that is currently budgeted, anticipated overages requiring the use of reserve funds, and additional funding requests. Additionally, other adjustments are proposed to remove or adjust funded items.
- **Accounting and Operational Adjustments:** Accounting adjustments constitute situations whereby the item is currently budgeted, but the budget is in the incorrect account line-item and budget management is necessitated. Operating adjustments include transfers to cover anticipated or current line-item overages based on review of estimated actual, with available balances from other operating line-items within the same department.

Reviewed by:
Co Atty: _____
DFS: _____
Other: _____
DCM: [Signature]
CM: _____
File No. CFSB01

RESOLUTION

THE FOLLOWING RESOLUTION AMENDING RESOLUTION No. 2005-R-180 FOR FISCAL YEAR 2005/06 BASED ON THE BUDGET ESTIMATE OF REVENUES AND EXPENDITURES FOR THE COUNTY OF SEMINOLE WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT THEIR REGULARLY SCHEDULED MEETING OF MAY 9, 2006.

WHEREAS, the proposed budget for Fiscal Year 2005/06 was adopted at a public hearing held by the Board of County commissioners of Seminole County as the governing body of Seminole County, and

WHEREAS, on May 9, 2006 the Board of County Commissioners passed Resolution No. 2005-R-180 making appropriations for the Fiscal Year 2005/06 based on the budget estimate of revenues and expenditures for the County of Seminole, and

WHEREAS, certain revenue and expenditure adjustments are necessary to recognize actual fund balance revenues and adjust operating and capital expenditures accordingly.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Seminole County, Florida:

SECTION 1

That the Seminole County budget for Fiscal Year 2005/06, adopted by Resolution No. 2005-R-180, be amended by the following Schedule of Adjustments:

SCHEDULE OF ADJUSTMENTS

<u>Fund</u>	<u>Fund Description</u>	<u>Current Budget</u>	<u>Total Adjustments</u>	<u>Adjusted Budget</u>
00100	General Fund	\$ 214,831,154	\$ 19,876,251	\$ 234,707,405
00107	FAC Commercial Paper Fund (Close 9/30/05)	-	-	-
00110	Adult Drug Court Grant	107,969	26,766	134,735
12300	Alcohol / Drug Abuse	77,500	27,598	105,098
12401	Court Facilities Fees: County (Close 9/30/05)	-	-	-
12402	Court Facilities Fees: Circuit (Close 9/30/05)	-	-	-
12901	Civil Mediation: County	190,000	-	190,000
12902	Civil Mediation: Circuit	240,000	-	240,000
12903	Family Mediation	190,000	-	190,000
13000	Stormwater	17,786,028	1,686,305	19,472,333
13100	Economic Development Infrastructure Improvements (Close 9/30/05)	1,930,861	647,685	2,578,546
30600		-	-	-
60301	BOCC Agency	-	-	-
60302	Public Safety - System Wide Training	148,522	-	148,522
60303	Libraries	203,000	12,963	215,963
60304	Animal Control	46,473	(372)	46,101
60305	Historical Commission	23,000	(697)	22,303
60307	4 H Counsel / Cooperative Extension	17,452	-	17,452
	Total General Fund	235,791,959	22,276,499	258,068,458
10101	Transportation Trust	30,939,553	4,548,238	35,487,791
10102	Ninth Cent Gas Tax	3,638,639	425,689	4,064,328
	Total Transportation Trust	34,578,192	4,973,927	39,552,119
10400	Development Review	10,542,186	(850,678)	9,691,508
11000	Tourist Development	3,415,365	1,280,164	4,695,529
11200	Fire Protection	49,417,004	2,102,509	51,519,513
11400	Article V Technology	-	2,588,938	2,588,938
11500	Infrastructure Sales Tax: 1991	115,510,975	43,764,688	159,275,663
11541	Infrastructure Sales Tax: 2001	100,846,643	13,761,858	114,608,501
	Total Infrastructure Sales Tax	216,357,618	57,526,546	273,884,164
11800	EMS Trust	122,848	36,145	158,993
00101	Police Education	244,528	85,860	330,388
00102	Tank Inspections	146,437	159,716	306,153
00103	Natural Lands Endowment	1,264,529	(90,764)	1,173,765
00104	Boating Improvements	544,243	(34,170)	510,073
00106	Petroleum Clean-up	568,167	171,829	739,996
11900	County Grants (Close 9/30/05)	-	-	-
11901	CDBG	4,736,550	355,884	5,092,434
11902	HOME	3,366,173	351,039	3,717,212
11903	Drug Abuse	227,808	-	227,808
11904	Emergency Shelter	105,559	-	105,559
11905	CSBG	245,575	(12,919)	232,656

11908	Disaster Preparedness	146,510	(3,200)	143,310
11910	EMS Matching	42,195	-	42,195
11911	Hurricane Housing & Recovery	2,199,761	-	2,199,761
11912	Public Safety Grants (State)	6,551	-	6,551
11913	Public Safety Grants (Other)	25,000	-	25,000
11914	FRDAP Grants	345,000	-	345,000
11915	Public Safety Grants (Federal)	60,997	-	60,997
11916	Public Works Grants (State)	3,324,844	-	3,324,844
11917	Library & Leisure Grants (Federal)	81,900	-	81,900
11918	Planning & Development Grants (State)	18,682	-	18,682
11919	Shelter Plus Care	-	734,040	734,040
	Total Grants	17,701,009	1,717,315	19,418,324
12003	SHIP: FY02/03 (Close 9/30/05)	1,300,000	(1,300,000)	-
12004	SHIP: FY03/04	1,927,858	(479,808)	1,448,050
12005	SHIP: FY04/05	3,622,807	263,756	3,886,563
12006	SHIP: FY05/06	3,119,022	2,087,542	5,206,564
	Total SHIP	9,969,687	571,490	10,541,177
12101	Law Enforcement: Local	-	-	-
12102	Law Enforcement: Justice	-	-	-
12103	Law Enforcement: Federal	-	-	-
	Total Law Enforcement Trust	-	-	-
12500	Emergency 911	2,015,766	834,895	2,850,661
12601	Arterial Impact Fee	25,023,888	-	25,023,888
12602	North Collector Impact Fee	3,862,158	-	3,862,158
12603	West Collector Impact Fee	5,779,928	-	5,779,928
12604	East Collector Impact Fee	3,185,391	(92,634)	3,092,757
12605	South Central Impact Fee	14,987,625	-	14,987,625
	Total Transportation Impact Fees	52,838,990	(92,634)	52,746,356
12801	Fire/Rescue Impact Fees	3,663,754	176,578	3,840,332
12802	Law Enforcement Impact Fees	-	-	-
12804	Library - Impact Fees	237,306	120,971	358,277
12805	Drainage - Impact Fees	-	-	-
	Total Development Impact Fees	3,901,060	297,549	4,198,609
13300	17/92 Redevelopment Agency	3,364,532	421,646	3,786,178
15000	MSBU: Streetlighting Districts	2,144,874	(63,360)	2,081,514
15100	MSBU: Residential Solid Waste	14,304,908	72,637	14,377,545
16000	MSBU: Main	570,037	129,723	699,760
16001	MSBU: Oak Park/Belle Meade Wall	135,082	(57,082)	78,000
16002	MSBU: Charter Oaks/Tamarak Wall	141,504	(1,504)	140,000
16003	MSBU: Myrtle Lake Hills (Close to 16000)	-	-	-
16005	MSBU: Lake Mills Aquatic Weed	-	1,305	1,305
16006	MSBU: Lake Picket	90,586	40,835	131,421
16010	MSBU: Cedar Ridge Landscape	35,034	378	35,412

16011	MSBU: Chula Vista	41,010	(605)	40,405
16013	MSBU: Howell Creek	7,860	428	8,288
16016	MSBU: Dixon Road	68,507	1,660	70,167
16017	MSBU: Geneva Drive	26,350	513	26,863
	Total MSBU Fund	1,115,970	115,651	1,231,621
21100	Limited G.O. Bonds 1996	2,008,600	54,927	2,063,527
22100	Limited G.O. Bonds 2001/2005	2,904,481	476,985	3,381,466
	Total Limited G.O. Bonds	4,913,081	531,912	5,444,993
21400	Gas Tax Revenue Refunding Bonds 2002 Gas Tax Revenue 1992A (Close to 21400)	1,254,821	25,948	1,280,769
21500		-	-	-
21600	Gas Tax Revenue 1993 (Close to 21400)	-	-	-
	Total Gas Tax Revenue Bonds	1,254,821	25,948	1,280,769
21800	Sales Tax Revenue Bonds: 1996 (Close 9/30/05)	-	-	-
21900	Sales Tax Revenue Bonds: 1998 (Close 9/30/05)	-	-	-
22200	Sales Tax Revenue Bonds: 2001 (Close 9/30/05)	-	-	-
22500	Sales Tax Revenue Bonds: All Series	50,811,258	73,239	50,884,497
	Total Sales Tax Revenue Bonds	50,811,258	73,239	50,884,497
31100	Natural Lands Projects	-	-	-
32100	Natural Lands/Trails Projects	18,755,158	282,872	19,038,030
32000	Jail Expansion Project (2005 Proceeds)	36,792,955	-	36,792,955
32200	Courthouse Facilities Projects (2001 Proceeds)	5,568,740	1,944	5,570,684
40100	Water & Sewer: Operating	48,187,279	1,148,600	49,335,879
40101	Water & Sewer: Bond Reserve	9,989,708	151,773	10,141,481
40102	Water & Sewer: Connection Fees - Water	8,154,485	444,125	8,598,610
40103	Water & Sewer: Connection Fees - Sewer	33,956,023	(5,004,408)	28,951,615
40104	Water & Sewer: 1999 Debt Projects	1,112,879	-	1,112,879
	Total Water & Sewer	101,400,374	(3,259,910)	98,140,464
40201	Solid Waste: Operating	29,016,893	12,581,775	41,598,668
40202	Solid Waste: Waste Tire (Close to 40201)	-	-	-
40204	Solid Waste: Landfill Management Escrow	-	-	-
	Total Solid Waste	29,016,893	12,581,775	41,598,668
50100	Self Insurance	12,420,000	(2,129,461)	10,290,539
	Grand Total	\$ 918,515,248	\$ 101,917,558	\$ 1,020,432,806

SECTION II

That all Sections or parts of Sections of all Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

ADOPTED this 9th day of May, of 2006.

ATTEST:
COMMISSIONERS

BOARD OF COUNTY
SEMINOLE COUNTY, FLORIDA

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida

By: _____
Carlton Henley, CHAIRMAN