

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Budget Change Requests, Budget Amendment Requests and Special Items

DEPARTMENT: Fiscal Services **DIVISION:** Budget

AUTHORIZED BY: Ray Hooper **CONTACT:** Amanda Mays **EXT.** 7175

Agenda Date 5/13/03 **Regular** **Consent** **Work Session** **Briefing**
Public Hearing – 1:30 **Public Hearing – 7:00**

MOTION/RECOMMENDATION:

Approval and authorization for the Chairman to execute the following:

BACKGROUND:

BCR #03-44 – \$77,716 – Public Works – Stormwater – Fund: 13000 – Stormwater fund. An accounting adjustment is needed within the Lake Jesup family of projects, all of which are funded through reimbursement agreements with the SJRWMD. A stormwater park will be incorporated into the Cameron Ditch project rather than along Navy Canal as had been preliminarily anticipated. This transfer realigns funding between the two projects so that appropriate design work can proceed.

BCR #03-51 – \$56,000 – Administrative Services – Facilities Maintenance – Fund: 00100 – General fund. Reflect proper accounting procedures for County Services Building Parking and Drainage Improvements Project with the City of Sanford interlocal agreement

BCR #03-52 – \$88,000 – Public Works – Traffic Engineering – Fund: 11541 – 2001 Sales Tax fund. Greenwood Lakes Middle School was identified as a candidate site for school traffic safety improvements. It was determined that only minor modifications were needed to complete this safety project. An accounting transfer is requested to move funds from this project to the Chiles Middle School project so that traffic safety improvements at this school can be completed in the current fiscal year.

BCR #03-53 – \$38,000 – Public Works – Traffic Engineering – Fund: 11500 – 1991 Sales Tax fund. The updated cost estimate of the mast arm conversion for Red Bug Lake Road and Dodd Road is higher than originally anticipated. Funds are available from a completed traffic safety project.

Reviewed by:
Co Atty: _____
DFS: _____
Other: _____
DCM: SS
CM: MB
File No. CF5B00

BCR #03-55 – \$255,627 – Public Works – Engineering – Fund: 11500 – 2001 Sales Tax Infrastructure fund / 12601 – Arterial Impact Fee fund. Additional funds are required in the construction account for CR 427 Phase III/IV for final payment of CSX invoices for the renewal of CR 427 crossing surface and signals. Funds are available from the land account of the CR 427 project and from Capital Reserves.

BCR #03-56 - \$380,000 – Public Safety – EMS/Fire/Rescue – Fund 12801 – Fire Impact Fees. Identify a portion of the undesignated capital in the Fire Impact Fee funds, for the purchase of an Emergency Response Command and Control Unit.

SEMINOLE COUNTY BUDGET CHANGE REQUEST

Date 4/14/03 BCR# 03-44

FROM: Department Public Works Division Stormwater Section _____

Signatures: [Signature] Department Director [Signature] Division Manager

WHAT IS NEEDED:

- Accounting adjustment: Item is budgeted, but funds are in incorrect account line.
- More funds for Budgeted Item: Item is budgeted, but additional funds are required.
- New item: Item is not in this fiscal year's budget.
- Capital Substitution: Substitution or change of a currently budgeted capital item.
- Fund & Acct # _____ Budget Item # _____ Budget Amount \$ _____
- Capital replacement retention: Capital item was slated to be replaced but needs to be retained. BCC# _____

- Describe item and show calculation of all associated costs of item.
- Explain why item is needed. (If equipment is to be replaced, include description, model, year, BCC#)
- Identify source of funds and why these funds are no longer needed for their original intent.
- For savings on capital items give account #, budget item #, amount budgeted, purchase order #, and actual purchase cost.

An accounting adjustment is needed within the Lake Jesup family of Projects, all of which are funded through reimbursement agreements with the SJRWMD. A Stormwater park will be incorporated into the Cameron Ditch project, other than along Navy Canal as had been preliminarily anticipated. This transfer realigns funding between the two projects so that appropriate design work can proceed.

FILL IN THIS PORTION IF A TRANSFER OF FUNDS IS NEEDED: Fund #13000 Fund Name: Stormwater

	<u>FUND/ACCOUNT#</u>	<u>AS400 CIP#</u>	<u>PENT CIP#</u>	<u>ACCOUNT TITLE</u>	<u>TOTAL</u>
TRANSFER FROM	<u>077600 56068000</u>	<u>1927 01</u>	<u>DC69042X</u>	<u>Design/Navy Canal Proj.</u>	<u>77,716.00</u>
				TOTAL	77,716.00
TRANSFER TO	<u>077600 56068000</u>	<u>1927 02</u>	<u>DC69043X</u>	<u>Design/Cameron Ditch Proj.</u>	<u>77,716.00</u>
				TOTAL	77,716.00

CONCURRENCE OF OTHER INVOLVED DIVISIONS (ie: Comp Svcs/hard & software; Fleet/vehicles; Purchasing/capital; Sppt. Svcs; etc)

Signature _____
Div or Dept _____

FISCAL SERVICES

RECOMMENDATION: Approval Disapproval Analyst [Signature] Director [Signature]

APPROVING AUTHORITY: ___ DFS Director ___ County Manager BCC (Meeting Date) 5-13-03

Approved Not approved Date Signed _____ Signature _____

FINANCE: Transfer has been posted Date _____ Signature _____

SEMINOLE COUNTY BUDGET CHANGE REQUEST

Date 4/2/03

OMB#

03-51

FROM: Department Administrative Services Division Facilities Maintenance Section _____

Signatures: Department Director [Signature] Division Manager [Signature] 2 Apr 03

WHAT IS NEEDED:

- Accounting adjustment: Item is budgeted, but funds are in incorrect account line.
- More funds for Budgeted Item: Item is budgeted, but additional funds are required.
- New item: Item is not in this fiscal year's budget.
- Capital Substitution: Substitution or change of a currently budgeted capital item.
- Fund & Acct # _____ Budget Item # _____ Budget Amount \$ _____
- Capital replacement retention: Capital item was slated to be replaced but needs to be retained. BCC# _____

The County Services Building Parking and Drainage Improvements project is an interlocal agreement with the City of Sanford, where at the end of the project, "the CITY shall assume all ownership and maintenance responsibilities for the jointly used 600' of 60" storm sewer pipe to Lake Monroe and hold the COUNTY harmless for said responsibilities".

The proper accounting for this project entails treating the expenditures as Aid to Other Government, an operating expenditure, not as a capital expenditure. Therefore, we need to transfer \$56,000 which is the amount that the City of Sanford will be reimbursing to the COUNTY in two payments, one in FY 2004 and on in FY 2005.

Please see attached memorandum.

FILL IN THIS PORTION IF A TRANSFER OF FUNDS IS NEEDED: Fund # 00100 Fund Name General

	ACCOUNT NUMBER	ACCOUNT TITLE	AMOUNT
TRANSFER FROM	010560-56063000	Improvements Other Than Buildings	\$ 56,000.00
			\$
			\$
		TOTAL:	\$ 56,000.00
TRANSFER TO	010560-58081000	Aid to Other Government	\$ 56,000.00
			\$
			\$
		TOTAL:	\$ 56,000.00

CONCURRENCE OF OTHER INVOLVED DIVISIONS (ie: Comp Svcs/hard & software; Fleet/vehicles; Purchasing/capital; Sppt. Svcs; etc)

Signature _____

Div or Dept _____

OMB RECOMMENDATION: Approval Disapproval Analyst [Signature] Director [Signature]

APPROVING AUTHORITY: ___ OMB Director ___ County Manager X BCC (Meeting Date) 5-13-03

Approved Not approved Date Signed _____ Signature _____

FINANCE: Transfer has been posted Date _____ Signature _____

Memo

RECEIVED

MAR 25 2003

To: Jamie Croteau, Speed Thomas
From: Fred Coulter
Date: 3/25/2003
Re: Agenda 3/25/2003 – Item 50

FACILITIES MAINTENANCE

I have a couple of comments on the *Interlocal agreement between Seminole County and the City of Sanford for the joint use of six hundred feet (600') of sixty inch (60") storm sewer pipe* which is on the agenda for today. It appears that the budget amendments proposed will result in differences between the budget and the proper accounting for the project under generally accepted accounting principles.

The primary difficulty with the proposed treatment of this project can be found in the proposed interlocal agreement, Section 4. (b), which states that "upon completion of the Project as described above, the CITY shall assume all ownership and maintenance responsibilities for the jointly used six hundred feet (600') of sixty inch (60") RCP storm sewer pipe to Lake Monroe and hold the COUNTY harmless for said responsibilities thereafter." The primary characteristic of a fixed asset is ownership. If the County does not own the asset, it is not a capital asset of the County and should not be recorded as a capital expenditure on the accounting records of the County.

The proper accounting for this project entails treating the expenditures as Aid to Other Government, an operating expenditure, not as a capital expenditure. This treatment is the same on an individual fund basis (modified accrual) and for the entity wide statements (full accrual).

There is a difference in the treatment of the amounts receivable from the City of Sanford between the modified accrual based governmental funds and the full accrual based entity wide statements. On an individual fund basis, the monies to be received from the City of Sanford should be treated as revenues in the years that we will actually receive the monies (f/y/e September 30, 2004 and f/y/e September 30, 2005).

For the entity wide statements, the amounts to be received from the City of Sanford will be treated as a reduction in Aid to Other Government in the year that the project is completed. The offset to this reduction will be an Accounts Receivable from Other Government. When the monies are received, the only effect would be to lower the receivable. There would be no income effects during those subsequent years.

SEMINOLE COUNTY BUDGET CHANGE REQUEST

Date 4/16/03 BCR# 03-52

FROM: Department PUBLIC WORKS Division TRAFFIC ENG Section _____

Signatures: Department Director [Signature] Division Manager Melonie Barrington

WHAT IS NEEDED:

- Accounting adjustment: Item is budgeted, but funds are in incorrect account line.
- More funds for Budgeted Item: Item is budgeted, but additional funds are required.
- New item: Item is not in this fiscal year's budget.
- Capital Substitution: Substitution or change of a currently budgeted capital item.
- Fund & Acct # _____ Budget Item # _____ Budget Amount \$ _____
- Capital replacement retention: Capital item was slated to be replaced but needs to be retained. BCC# _____

- Describe item and show calculation of all associated costs of item.
- Explain why item is needed. (If equipment is to be replaced, include description, model, year, BCC#)
- Identify source of funds and why these funds are no longer needed for their original intent.
- For savings on capital items give account #, budget item #, amount budgeted, purchase order #, and actual purchase cost.

Greenwood Lakes Middle School was previously identified as a candidate site for traffic improvements under the School Circulation Projects category of the Cent for Seminole Local Sales Surtax Program. Upon review of this project, it was determined that only minor modifications were needed to successfully complete this school safety project. Funds available from this project will allow the Chiles Middle School, which has been identified as a high priority project, to be completed in FY 02/03.

FILL IN THIS PORTION IF A TRANSFER OF FUNDS IS NEEDED: Fund #11541 Fund Name: 2001 Sales Tax

	FUND/ACCOUNT#	AS400 CIP#	PENT CIP#	ACCOUNT TITLE	TOTAL
TRANSFER FROM	077741 56067000	2025-01	DE76201Z	GREENWOOD LKS SCH.	88,000
				TOTAL	88,000
TRANSFER TO	077741 56067000	2025-20	PE51305Z	CHILES MIDDLE SCH	88,000
				TOTAL	88,000

CONCURRENCE OF OTHER INVOLVED DIVISIONS (ie: Comp Svcs/hard & software; Fleet/vehicles; Purchasing/capital; Sppt. Svcs; etc)

Signature _____
Div or Dept _____

FISCAL SERVICES

RECOMMENDATION: Approval Disapproval Analyst [Signature] Director [Signature]

APPROVING AUTHORITY: _____ DFS Director _____ County Manager BCC (Meeting Date) 5-13-03

Approved Not approved Date Signed _____ Signature _____

FINANCE: Transfer has been posted Date _____ Signature _____

SEMINOLE COUNTY BUDGET CHANGE REQUEST

Date 4/18/03 BCR# 03-53

FROM: Department PUBLIC WORKS Division TRAFFIC ENG Section _____

Signatures: Department Director [Signature] Division Manager Meloni Barrington

WHAT IS NEEDED:

- Accounting adjustment: Item is budgeted, but funds are in incorrect account line.
- More funds for Budgeted Item: Item is budgeted, but additional funds are required.
- New item: Item is not in this fiscal year's budget.
- Capital Substitution: Substitution or change of a currently budgeted capital item.
- Fund & Acct # _____ Budget Item # _____ Budget Amount \$ _____
- Capital replacement retention: Capital item was slated to be replaced but needs to be retained. BCC# _____

- Describe item and show calculation of all associated costs of item.
 - Explain why item is needed. (If equipment is to be replaced, include description, model, year, BCC#)
 - Identify source of funds and why these funds are no longer needed for their original intent.
 - For savings on capital items give account #, budget item #, amount budgeted, purchase order #, and actual purchase cost.
- The updated cost estimate of the mast arm conversion project for Red Bug Lake Road is higher than originally anticipated. Funds are available within this current year's budget from a completed safety project to meet this need.

FILL IN THIS PORTION IF A TRANSFER OF FUNDS IS NEEDED: Fund #115000 Fund Name:1991 Sales Tax Infrastructure

	FUND/ACCOUNT#	AS400 CIP#	PENT CIP#	ACCOUNT TITLE	TOTAL
TRANSFER	<u>077715 56067000</u>	<u>1930-9</u>	<u>PE76154Z</u>	<u>BEAR GULLY/OLD HOWELL BRANCH</u>	<u>38,000</u>
FROM	_____	_____	_____	_____	_____
				TOTAL	38,000
TRANSFER	<u>077715 56067000</u>	<u>2026-2</u>	<u>PE76216Z</u> ✓	<u>RED BUG LK/DODD</u>	<u>35,000</u>
TO	<u>077715 56067000</u>	<u>1930-15</u>	<u>PE76161Z</u> ✓	<u>SAFETY CONTINGENCY</u>	<u>3,000</u>
				TOTAL	38,000

CONCURRENCE OF OTHER INVOLVED DIVISIONS (ie: Comp Svcs/hard & software; Fleet/vehicles; Purchasing/capital; Sppt. Svcs; etc)

Signature _____

Div or Dept _____

FISCAL SERVICES

RECOMMENDATION: Approval Disapproval Analyst [Signature] Director [Signature]

APPROVING AUTHORITY: _____ DFS Director _____ County Manager BCC (Meeting Date) 5-13-03

Approved Not approved Date Signed _____ Signature _____

FINANCE: Transfer has been posted Date _____ Signature _____

SEMINOLE COUNTY BUDGET CHANGE REQUEST

Date 4/23/03 BCR# 03-55

FROM: Department Public Works Division Engineering Section _____

Signatures: Department Director [Signature] Division Manager [Signature]

WHAT IS NEEDED:

- Accounting adjustment: Item is budgeted, but funds are in incorrect account line.
- More funds for Budgeted Item: Item is budgeted, but additional funds are required.
- New item: Item is not in this fiscal year's budget.
- Capital Substitution: Substitution or change of a currently budgeted capital item.
- Fund & Acct # _____ Budget Item # _____ Budget Amount \$ _____
- Capital replacement retention: Capital item was slated to be replaced but needs to be retained. BCC# 4124103

- Describe item and show calculation of all associated costs of item.
- Explain why item is needed. (If equipment is to be replaced, include description, model, year, BCC#)
- Identify source of funds and why these funds are no longer needed for their original intent.
- For savings on capital items give account #, budget item #, amount budgeted, purchase order #, and actual purchase cost.

Additional funds are required in the Construction account for CR 427 Phase III/IV for final payment of CSX invoices for the renewal of CR 427 crossing surface and signals. Funds are available from the Land account of the CR 427 Phase III project and the Reserve for Capital Improvement account.

FILL IN THIS PORTION IF A TRANSFER OF FUNDS IS NEEDED: Fund #11500 Fund Name 2001 Sales Tax Inf.

Fund # 12601 Fund Name Arterial Impact Fee

TRANSFER FROM	FUND/ACCOUNT#	AS400 CIP#	PENT CIP#	ACCOUNT TITLE	TOTAL
	<u>077515-56061000</u>	<u>0069-01</u>	<u>DE51051Z</u>	Land-CR 427 Phase III	127,813
	<u>999955-59099994</u>			Reserve for Capital Improvements	35,788
	<u>077521-56061000</u>	<u>0069-01</u>	<u>DE51051Z</u>	Land-CR 427 Phase III	92,026
				TOTAL	255,627

TRANSFER TO	FUND/ACCOUNT#	AS400 CIP#	PENT CIP#	ACCOUNT TITLE	TOTAL
	<u>077515-56067000</u>	<u>0070-01</u>	<u>DE51061Z</u>	Construction-CR 427 Phase III/IV	163,601
	<u>077521-56067000</u>	<u>0070-01</u>	<u>DE51061Z</u>	Construction-CR 427 Phase III/IV	92,026
				TOTAL	255,627

CONCURRENCE OF OTHER INVOLVED DIVISIONS (ie: Comp Svcs/hard & software; Fleet/vehicles; Purchasing/capital; Sppt. Svcs; etc)

Signature _____

Div or Dept _____

FISCAL SERVICES

RECOMMENDATION: Approval Disapproval Analyst [Signature] Director [Signature]

APPROVING AUTHORITY: _____ DFS Director _____ County Manager BCC (Meeting Date) 5-13-03

Approved Not approved Date Signed _____ Signature _____

FINANCE: Transfer has been posted Date _____ Signature _____

SEMINOLE COUNTY BUDGET CHANGE REQUEST

Date 4/29/03

BCR# 03-56

FROM: Department Public Safety Division EMS/Fire/Rescue Section _____

Signatures: Department Director [Signature] Division Manager [Signature]

WHAT IS NEEDED:

- Accounting adjustment: Item is budgeted, but funds are in incorrect account line.
- More funds for Budgeted Item: Item is budgeted, but additional funds are required.
- New item: Item is not in this fiscal year's budget.
- Capital Substitution: Substitution or change of a currently budgeted capital item.
- Fund & Acct # _____ Budget Item # _____ Budget Amount \$ _____
- Capital replacement retention: Capital item was slated to be replaced but needs to be retained. BCC# _____

Funds are budgeted in the Fire Fund Impact Fee account as Miscellaneous Capital Equipment Item # 2. Request BCC approval to identify and purchase an Emergency Response Command & Control Unit with the funds currently identified as Miscellaneous Capital Equipment. Cost of the project is estimated at \$380,000.

FILL IN THIS PORTION IF A TRANSFER OF FUNDS IS NEEDED: Fund #112 Fund Name _____ Fire

	FUND/ACCOUNT#	AS400 CIP#	PENT CIP#	ACCOUNT TITLE	TOTAL
TRANSFER	12300012801522560640 00 Item 2	154601	DB3045 1X	Machinery & Equipment	\$380,000
FROM	_____	_____	_____	_____	_____
				TOTAL	\$380,000

	FUND/ACCOUNT#	AS400 CIP#	PENT CIP#	ACCOUNT TITLE	TOTAL
TRANSFER	12300012801522560640 00	2242-01		Machinery & Equipment	\$380,000
TO	_____	_____	_____	_____	_____
				TOTAL	\$380,000

CONCURRENCE OF OTHER INVOLVED DIVISIONS (ie: Comp Svcs/hard & software; Fleet/vehicles; Purchasing/capital; Sppt. Svcs; etc)

Signature _____

Div or Dept _____

FISCAL SERVICES

RECOMMENDATION: Approval Disapproval Analyst [Signature] Director [Signature]

APPROVING AUTHORITY: _____ DFS Director _____ County Manager _____ BCC (Meeting Date) _____

Approved Not approved Date Signed _____ Signature _____

FINANCE: Transfer has been posted Date _____ Signature _____