

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Budget Amendment to Reconcile All Fund Balances from FY 01/02 to FY 02/03

DEPARTMENT: Fiscal Services **DIVISION:** _____

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

Agenda Date <u>05/13/03</u> Regular <input type="checkbox"/> Consent <input type="checkbox"/> Work Session <input type="checkbox"/> Briefing <input type="checkbox"/>
Public Hearing – 1:30 <input checked="" type="checkbox"/> Public Hearing – 7:00 <input type="checkbox"/>

MOTION/RECOMMENDATION:

Approval and authorization Chairman to execute Budget Amendment Resolution.

BACKGROUND:

Staff requests authorization to reconcile all fund balances from FY 01/02 to FY 02/03 to the financial statement cash balances. Other major adjustments as summarized below are also included:

- Reconcile rebudgets
- Adjust grant revenue and other outside funding agencies
- Additional funding for Public Safety Building Remediation

Reviewed by:
Co Atty: _____
DFS: _____
Other: _____
DCM: <i>SS</i>
CM: <i>JL</i>
File No. <u>CFSB01</u>

R E S O L U T I O N

THE FOLLOWING RESOLUTION AMENDING RESOLUTION #2002-R-155 FOR FISCAL YEAR 2002/03 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 13, 2003.

WHEREAS, the proposed budget for Fiscal Year 2002/03 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 October 8, 2002 the Board of County Commissioners passed Resolution No. 2002-R-155 making appropriations for the Fiscal Year 2002/03 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 I

That the Seminole County budget for Fiscal Year 2002/03, adopted by Resolution #2002-R-155, be amended by the following schedule of revenue and expenditure adjustments:

<u>Fund Name</u>	<u>Revenue Amendment</u>	<u>Expenditure Amendment</u>
- General	4,238,160	4,238,160
- Transportation Trust	281,854	281,854
- Development Review	355,709	355,709
- Tourism Development	(270,640)	(270,640)
- Fire Protection	2,417,122	2,417,122

- Infrastructure Sales Tax	1,203,786	1,203,786
- EMS Trust	(50,918)	(50,918)
- BCC Grants	(363,434)	(363,434)
- SHIP Grant	-0-	-0-
- Law Enforcement Trust	7,538	7,538
- Drug Abuse Trust	-0-	-0-
- Court Facilities	73,916	73,916
- Emergency 911	408,544	408,544
- Transportation Impact Fees	5,249,600	5,249,600
- Criminal Justice Trust	-0-	-0-
- Development Impact Fees	16,954	16,954
- Mediation/Arbitration	184,276	184,276
- Stormwater	(89,445)	(89,445)
- Economic Development	(9,049)	(9,049)
- 17-92 CRA Fund	109,798	109,798
- Street Lighting District	122,234	122,234
- Solid Waste MSBU	(244,554)	(244,554)
- Municipal Service Benefit Units	147,547	147,547
- Tourist Dev. Bonds 1992	26,929	26,929
- Environmentally Sensitive Lands Bonds	89,208	89,208
- Road Bonds Ref 2002	109,100	109,100
- Road Bonds Ref 1992B	8,460	8,460
- LOGT Ref Bonds 1993	29,043	29,043
- Sales Tax Bonds 1996	78,209	78,209
- Sales Tax Bonds 1998	16,883	16,883
- Natural Lands Trails Bonds 2001	66,480	66,480
- Sales Tax Bonds 2001	17,365	17,365
- Facilities Bonds 2001	-0-	-0-
- Infrastructure Improvements	147,533	147,533
- Environmentally Sensitive Lands	(253,465)	(253,465)
- Facilities Capital Improvements	(187,179)	(187,179)
- Natural Lands/Trails 2001	1,170,877	1,170,877
- Courthouse/Capital Projects Fund	1,122,994	1,122,994
- Water & Sewer	(7,314,795)	(7,314,795)
- Solid Waste	4,635,148	4,635,148
- Internal Service	(213,887)	(213,887)
- Contribution/Trust & Agency	70,877	70,877
 Total	 13,408,778	 13,408,778

SECTION II

That all other revenue and expense information contained in the budget remains the same.

SECTION III

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 13th day of May, of 2003.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

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

By: _____
DARYL MCLAIN, CHAIRMAN

FUND NAME	FUND #	REVENUE ACCOUNT	REVENUE ACCOUNT #	REVENUE AMENDMENT	EXPENDITURE ACCOUNT	EXPENDITURE ACCOUNT #	EXPENDITURE AMENDMENT	EXPLANATION
Sub-total Fund 10101				140,828	Sub-total Fund 10101		140,828	
Mass Transit 9th Cent	10102	Beginning Fund Balance	39999900	141,028	Contracted Services	10102-110203-53034000	141,028	Reconcile fund balance
Sub-total Fund 10102				141,028	Sub-total Fund 10102		141,028	
TOTAL TRANSPORTATION FUNDS				281,854	TOTAL TRANSPORTATION FUNDS		281,854	
DEVELOPMENT REVIEW	10400	Beginning Fund Balance	39999900	355,709	Contracted Services	10400-110106-53034000	(2,960)	Rebudget Adjustment
					Machinery and Equipment	10400-110106-56064000	(48,300)	Rebudget Adjustment
					Reserve for Contingencies	10400-999904-59099998	408,989	Reconcile fund balance
Total Fund 10400				355,709	Total Fund 10400		355,709	
TOURISM DEVELOPMENT FUND	11000	Beginning Fund Balance	39999900	(270,640)	Reserve for Contingencies	11000-999910-59099998	(270,640)	Reconcile fund balance
Total Fund 11000				(270,640)	Total Fund 11000		(270,640)	
FIRE PROTECTION FUND	11200	Beginning Fund Balance	39999900	2,417,122	Machinery & Equipment	11200-056100-56064000	(34,063)	Rebudget Adjustment - PO #2002-1860 UHF Radars
					Reserve for Contingencies	11200-999912-59099998	2,451,185	Reconcile fund balance and correct fund activity
Total Fund 11200				2,417,122	Total Fund 11200		2,417,122	
INFRASTRUCTURE SALES TAX FUND	11500	Transportation Revenue Grant	33449000	(65,057)	Land	11500-077515-56061000	(600,751)	Rebudget adjust
		Reimbursements	36840000	(117,775)	Road Construction	11500-077515-56067000	(4,332,017)	Rebudget adjustment
		Beginning Fund Balance	39999900	3,421,551	Construction Design	11500-077515-56068000	(468,407)	Rebudget adjustment
					Grants to governmental agencies	11500-077515-58081000	(752,160)	Rebudget adjustment
					Road Construction	11500-077515-56067000	(203,547)	Rebudget adjustment
					Road Construction	11500-077520-56067000	100,000	Additional revenue-City of Altamonte-CITYALT3-Grant Funded
					Road Construction	11500-077715-56067000	(14,228)	Rebudget Adjustment
					Construction Design	11500-077715-56068000	(253,283)	Rebudget Adjustment
					Reserve for Contingencies	11500-999955-99099998	(62,214)	Rebudget Adjustment
							9,835,326	Reconcile fund balance
Infrastructure Sales Tax-Roads	11541	Beginning Fund Balance	39999900	1,735,066	Improvements Other Than Buildings	11541-077541-56063000	(112,493)	Rebudget Adjustment
					Road Construction	11541-077541-56067000	(170,781)	Rebudget Adjustment
					Construction Design	11541-077541-56068000	(94,561)	Rebudget Adjustment
					Reserve for Capital Improvements	11541-077441-56068000	(16,534)	Rebudget Adjustment
							2,121,435	Reconcile fund balance
Infrastructure Sales Tax-Casselberry	11544	Beginning Fund Balance	39999900	(583,579)	Grants to Governmental Agencies	11544-074044-58081000	(593,579)	Reconcile fund balance to reflect changes in accounting approach
Infrastructure Sales Tax-Lake Mary	11545	Beginning Fund Balance	39999900	(300,552)	Grants to Governmental Agencies	11545-074045-58081000	(300,552)	Reconcile fund balance to reflect changes in accounting approach
Infrastructure Sales Tax-Longwood	11546	Beginning Fund Balance	39999900	(360,544)	Grants to Governmental Agencies	11546-074046-58081000	(360,544)	Reconcile fund balance to reflect changes in accounting approach
Infrastructure Sales Tax-Oviedo	11547	Beginning Fund Balance	39999900	(690,291)	Grants to Governmental Agencies	11547-074047-58081000	(690,291)	Reconcile fund balance to reflect changes in accounting approach
Infrastructure Sales Tax-Sanford	11548	Beginning Fund Balance	39999900	(1,004,406)	Grants to Governmental Agencies	11548-074048-58081000	(1,004,406)	Reconcile fund balance to reflect changes in accounting approach
Infrastructure Sales Tax-Winter Springs	11549	Beginning Fund Balance	39999900	(830,627)	Grants to Governmental Agencies	11549-074049-58081000	(830,627)	Reconcile fund balance to reflect changes in accounting approach
Total Fund 115XX				1,203,786	Total Fund 115XX		1,203,786	
TRUST-IM-AGENCY FUNDS								

FUND NAME	FUND #	REVENUE ACCOUNT	REVENUE ACCOUNT #	REVENUE AMENDMENT	EXPENDITURE ACCOUNT	EXPENDITURE ACCOUNT #	EXPENDITURE AMENDMENT	EXPLANATION	Projects
EMS Trust	11800	EMS Trust Fund Grant	33420000	263,644 (314,562)	Operating Supplies	11800-055018-53052000	(38,887)	Reconcile fund balance	
		Beginning Fund Balance	39999900		Books, Publications, & Subscriptions	11800-055018-53054000	(13,746)	Reconcile fund balance	
					Machinery and Equipment	11800-055018-56064000	(27,882)	Reconcile fund balance	
					Repair and Maintenance	11800-055018-53046000	4,000	Additional Grant Funds	
					Operating Supplies	11800-055018-53052000	25,577	Additional Grant Funds	
Total Fund 11800				(50,918)	Total Fund 11800		(50,918)		
BCC GRANTS									
BCC Grant Fund	11901	CDBG	33154000	(433,909)	Professional Services	11901-110901-53031000	(11,727)	Rebudget Adjustment	CD020200 Non-Personal Administration
Community Development Block Grant					Machinery and Equipment	11901-110901-56064000	(7,931)	Rebudget Adjustment	CD020200 Non-Personal Administration
					Contracted Services	11901-110922-53030000	(10,028)	Rebudget Adjustment	CD021117 Clearance - Countywide
					Improvements Other Than Buildings	11901-110922-56063000	(2,887)	Rebudget Adjustment	CD020608 Bookertown Sidewalks
					Improvements Other Than Buildings	11901-110922-56063000	(2,887)	Rebudget Adjustment	CD020608 Bookertown Sidewalks
					Improvements Other Than Buildings	11901-110922-56063000	(3,736)	Rebudget Adjustment	CD020612 Lockhart Sidewalks
					Improvements Other Than Buildings	11901-110922-56063000	1,031	Rebudget Adjustment	CD020609 East Alhambra Sidewalks
					Improvements Other Than Buildings	11901-110922-56063000	(14,202)	Rebudget Adjustment	CD010414 Street Paving - Midway
					Improvements Other Than Buildings	11901-110922-56063000	(36,443)	Rebudget Adjustment	CD020905 Infrastructure improvement - Overdo
					Grants to Governmental Agencies	11901-110922-56081000	(4,588)	Rebudget Adjustment	CD090404 Infrastructure improvement - Longwood
					Grants to Governmental Agencies	11901-110922-56081000	(196,971)	Rebudget Adjustment	CD000404 Infrastructure improvement - Longwood
					Grants to Governmental Agencies	11901-110922-56081000	(129,319)	Rebudget Adjustment	CD020307 Park Improvements - Winter Springs
					Grants to Governmental Agencies	11901-110922-56081000	(14,888)	Rebudget Adjustment	CD020706 Infrastructure improvements - Sanford
					Grants to Governmental Agencies	11901-110922-56081000	(1,168)	Rebudget Adjustment	CD020608 Bookertown Sidewalks
					Grants to Governmental Agencies	11901-110922-56081000	(11,278)	Rebudget Adjustment	CD020306 Park Improvements - Sanford
					Grants to Governmental Agencies	11901-110922-56081000	154,117	Rebudget Adjustment	CD020402 City of Casselberry Bayou Target
					Grants to Governmental Agencies	11901-110922-56081000	(12,227)	Rebudget Adjustment	CD025606 Goldsboro Recreational Facility
HOME Program Grant	11902	HOME Program	33169000	(12,880)	Add to Private Organizations	11902-110256-56082000	(191)	Rebudget Adjustment	HM093817 Rental Assistance
					Add to Private Organizations	11902-110256-56082000	(12,689)	Rebudget Adjustment	HM023817 Rental Assistance
Diesel/Preparedness	11908	Public Safety Grant	33422000	40,404	Machinery & Equipment	11908-055608-56084000	40,404	Additional grant funds	Update Dialogic Equipment/Satellite Phone for Direct
		Emergency Mgmt Base Grant							
Total Fund 119XX				(406,385)	Total Fund 119XX		(406,385)		
Law Enforcement Trust - Local	12101	Beginning Fund Balance	39999900	55,178	Others Charges and Obligations	12101-022001-53049000	55,178	Adjust revenue accounts only	
Law Enforcement Trust - Justice	12102	Beginning Fund Balance	39999900	(48,593)	Other Charges/Obligations	12102-022002-53049000	(48,593)	Adjust revenue accounts only	
Law Enforcement Trust - Federal	12103	Beginning Fund Balance	39999900	953	Operating Supplies	12103-022003-53049000	953	Adjust revenue accounts only	
Total Fund 121XX				7,538	Total Fund 121XX		7,538		
Alcohol/Drug Abuse	12300	Beginning Fund Balance	39999900	42,951	Add to Private Organizations	12300-066204-56082000	42,951	Reconcile fund balance	
Total Fund 12300				42,951	Total Fund 12300		42,951		
COURT FACILITIES FEES									
County Court	12401	Beginning Fund Balance	39999900	44,324	Reserve for Contingencies	12401-031100-59098998	44,324	Reconcile fund balance	
Total Fund 12401				44,324	Total Fund 12401		44,324		
Circuit Court	12402	Beginning Fund Balance	39999900	29,592	Machinery & Equipment	12402-033100-56064000	5,000	Reconcile fund balance	
					Reserves for Contingency	12402-033100-59098998	24,592	Reconcile fund balance	
Total Fund 12402				29,592	Total Fund 12402		29,592		
EMERGENCY 911 FUND									
Emergency 911	12500	Beginning Fund Balance	39999900	408,544	Operating Supplies	12500-055725-53052000	45,000	Reconcile fund balance	
					Machinery & Equipment	12500-055725-56064000	263,544	Reconcile fund balance	
					Grants to Governmental Agencies	12500-055725-58081000	100,000	Reconcile fund balance	
Total Fund 12500				408,544	Total Fund 12500		408,544		
IMPACT FEES									
Aerial Impact Fee	12801	Beginning Fund Balance	39999900	3,724,032	Land	12801-077521-56061000	(700,818)	Rebudget adjustment	
					Road Construction	12801-077521-56067000	(2,433,174)	Rebudget adjustment	
					Construction Design	12801-077521-56068000	(11,924)	Rebudget adjustment	
					Reserve for Capital Improvements	12802-077521-59098994	6,869,948	Reconcile fund balance	
North Collector Impact Fee	12802	Beginning Fund Balance	39999900	795,935	Land	12802-077522-56061000	(18,762)	Rebudget adjustment	
					Construction Design	12802-077522-56068000	(18,532)	Rebudget adjustment	

FUND NAME	FUND #	REVENUE ACCOUNT	REVENUE ACCOUNT #	REVENUE AMENDMENT	EXPENDITURE ACCOUNT	EXPENDITURE ACCOUNT #	EXPENDITURE AMENDMENT	EXPLANATION	Projects
West Collector Impact Fee	12603	Beginning Fund Balance	399999900	320,746	Land	12603-077523-56061000	(23,150)	Rebudget adjustment	
					Road Construction	12603-077523-56067000	(9)	Rebudget adjustment	
					Construction Design	12603-077523-56068000	(114,645)	Rebudget adjustment	
					Reserve for Capital Improvements	12603-077523-590999984	458,546	Reconcile fund balance	
East Collector Impact Fee	12604	Beginning Fund Balance	399999900	(126,403)	Road Construction	12604-077524-56067000	(545,701)	Rebudget adjustment	
					Reserve for Capital Improvements	12604-077524-590999984	419,298	Reconcile fund balance	
South Central Impact Fee	12605	Beginning Fund Balance	399999900	535,290	Land	12605-077525-56061000	(133,548)	Rebudget adjustment	
					Construction Design	12605-077525-56068000	(24,656)	Rebudget adjustment	
					Reserve for Capital Improvements	12605-077525-590999984	693,494	Reconcile fund balance	
Total Fund 128XX			5,249,600		Total Fund 128XX		5,249,600		
DEVELOPMENT IMPACT FEES									
Public Safety	12801	Beginning Fund Balance	399999900	154,821	Reserve for Contingencies	12801-123000-59099998	154,821	Reconcile fund balance	
Law Enforcement	12802	Beginning Fund Balance	399999900	(10,000)	Capital Equipment	12802-126000-56064000	(10,000)	Reconcile fund balance to reflect a change in the accounting approach	
Library	12804	Beginning Fund Balance	399999900	(20,367)	Library Books & Materials	12804-124000-56066000	(20,367)	Reconcile fund balance	
Drainage	12805	Beginning Fund Balance	399999900	(45,000)	Reserve for Capital Improvements	12805-127000-590999984	(45,000)	Reconcile fund balance to reflect a change in the accounting approach	
Quadrangle	12806	Beginning Fund Balance	399999900	(30,000)	Reserve for Capital Improvements	12806-077800-590999984	(30,000)	Reconcile fund balance to reflect a change in the accounting approach	
Florida Hospital	12807	Beginning Fund Balance	399999900	(2,500)	Reserve for Capital Improvements	12807-077800-590999984	(2,500)	Reconcile fund balance to reflect a change in the accounting approach	
Research	12808	Beginning Fund Balance	399999900	(30,000)	Reserve for Capital Improvements	12808-077800-590999984	(30,000)	Reconcile fund balance to reflect a change in the accounting approach	
Total Fund 128XX			16,954		Total Fund 128XX		16,954		
MEDIATION/ARBITRATION									
County Civil Mediation	12901	Beginning Fund Balance	399999900	45,968	Repairs and Maintenance	12901-033809-53046000	45,968	Reconcile fund balance	
Circuit Civil Mediation	12902	Beginning Fund Balance	399999900	74,572	Repairs and Maintenance	12902-033808-53046000	74,572	Reconcile fund balance	
Family Mediation	12903	Beginning Fund Balance	399999900	63,736	Repairs and Maintenance	12903-033810-53046000	63,736	Reconcile fund balance	
Total Fund 129XX			184,276		Total Fund 129XX		184,276		
Stemwater	13000	Miscellaneous-Other	399999900	(351,096)	Land	13000-077600-56061000	(29)	Rebudget adjustment	
	13000	Beginning Fund Balance	399999900	261,951	Improvements Other than Bldgs	13000-077600-56063000	(34,801)	Rebudget adjustment	
					Improvements Other than Bldgs	13000-077600-56063000	20,659	Northwestern Ave. Stmwr. Project (DC60214X)	
					Machinery and Equipment	13000-077600-56064000	(2,580)	Rebudget adjustment	
					Construction Design	13000-077600-56068000	(544,442)	Rebudget adjustment	
					Reserve for Contingencies	13000-999930-59099998	471,748	Reconcile fund balance	
Total Fund 13000			(89,445)		Total Fund 13000		(89,445)		
ECONOMIC DEVELOPMENT									
Economic Development	13100	Beginning Fund Balance	399999900	(9,049)	Reserve for Contingencies	13100-999982-59099998	(9,049)	Reconcile fund balance	
Total Fund 13100			(9,049)		Total Fund 13100		(9,049)		
ECONOMIC DEVELOPMENT-17-42									
1792 Redevelopment	13300	Beginning Fund Balance	399999900	109,798	Reserve for Contingencies	13300-011102-59099998	109,798	Reconcile fund balance	
Total Fund 13300			109,798		Total Fund 13300		109,798		
Street Lighting Districts	15000	Beginning Fund Balance	399999900	122,234	Reserve for Contingencies	15000-999981-59099998	122,234	Reconcile fund balance	
Total Fund 15000			122,234		Total Fund 15000		122,234		
Solid Waste MSBU	15100	Beginning Fund Balance	399999900	(244,554)	Reserve for Contingencies	15100-999951-59099998	(244,554)	Reconcile fund balance	
Total Fund 15100			(244,554)		Total Fund 15100		(244,554)		
Municipal Service Benefits Unit									
Municipal Service Benefits Unit	16000	Beginning Fund Balance	399999900	23,409	Reserve for Contingencies	16000-999960-59099998	23,409	Reconcile fund balance	
Lake Mills Shore	16002	Beginning Fund Balance	399999900	39,136	Reserve for Contingencies	16002-999945-59099998	39,136	Reconcile fund balance	
Lake Picket Aquatic Weed	16006	Beginning Fund Balance	399999900	21,931	Reserve for Contingencies	16006-999976-59099998	21,931	Reconcile fund balance	
Orange Street	16008	Beginning Fund Balance	399999900	5,589	Reserve for Contingencies	16008-999946-59099998	5,589	Reconcile fund balance	

FUND NAME	FUND #	REVENUE ACCOUNT	REVENUE ACCOUNT #	REVENUE AMENDMENT	EXPENDITURE ACCOUNT	EXPENDITURE ACCOUNT #	EXPENDITURE AMENDMENT	EXPLANATION	Projects
Jackson/Road	16009	Beginning Fund Balance	39999900	10,342	Reserve for Contingencies	16009-999950-59099998	1,376	Reconcile fund balance	
MSBU Cedar Ridge Maintenance	16010	Beginning Fund Balance	39999900	3,285	Reserve for Contingencies	16010-999952-59099998	10,342	Reconcile fund balance	
Chula Vista	16011	Beginning Fund Balance	39999900	1,249	Reserve for Contingencies	16011-999961-59099998	3,285	Reconcile fund balance	
MSBU Howell Creek	16013	Beginning Fund Balance	39999900	6,281	Reserve for Contingencies	16013-999953-59099998	1,249	Reconcile fund balance	
Dixon Road	16016	Beginning Fund Balance	39999900	24,932	Reserve for Contingencies	16016-999973-59099998	24,932	Reconcile fund balance	
Genova Drive Water Dist	16017	Beginning Fund Balance	39999900	5,420	Reserve for Contingencies	16017-999977-59099998	6,281	Reconcile fund balance	
Coach Light Estates	16021	Beginning Fund Balance	39999900	4,597	Reserve for Contingencies	16021-999975-59099998	5,420	Reconcile fund balance	
Springs Landing	16022	Beginning Fund Balance	39999900	4,597	Reserve for Contingencies	16022-999985-59099998	4,597	Reconcile fund balance	
Total Fund 160XX				147,547	Total Fund 160XX		147,547		
DEBT SERVICE FUNDS									
Tourist Development Bonds 1992	21000	Beginning Fund Balance	39999900	26,929	Reserve for Contingencies	21000-9999921-59099998	26,929	Reconcile fund balance	
Environmental Sensitive Ld Bonds 19	21100	Beginning Fund Balance	39999900	89,208	Reserve for Contingencies	21100-9999965-59099998	89,208	Reconcile fund balance	
Road Bonds Refunding 2002	21400	Beginning Fund Balance	39999900	109,100	Other debt service	21400-090314-57073000	109,100	Reconcile fund balance	
Road Bonds Refunding 1992B	21500	Beginning Fund Balance	39999900	8,460	Other debt service	21500-090315-57073000	8,460	Reconcile fund balance	
LOGT Refunding Bonds	21600	Beginning Fund Balance	39999900	29,043	Other debt service	21600-090316-57073000	29,043	Reconcile fund balance	
Sales Tax Revenue Bonds 1996	21800	Beginning Fund Balance	39999900	78,209	Other debt service	21800-090318-57073000	78,209	Reconcile fund balance	
Sales Tax Refunding Bonds 1998	21900	Beginning Fund Balance	39999900	16,883	Other debt service	21900-090319-57073000	16,883	Reconcile fund balance	
Natural Lands Bonds 2001	22100	Beginning Fund Balance	39999900	66,480	Other debt service	22100-090321-57073000	66,480	Reconcile fund balance	
Facilities Bonds 2001	22200	Beginning Fund Balance	39999900	17,365	Other debt service	22200-090322-57073000	17,365	Reconcile fund balance	
Total Fund 21XXXX				441,677	Total Fund 21XXXX		441,677		
CAPITAL CONSTRUCTION FUNDS									
Infrastructure Improvement	30600	Beginning Fund Balance	39999900	147,533	Building Improvements other than Buildings Reserve for Capital Improvement	30600-010572-56062000 30600-010571-53063000 30600-010571-59099994	(59,360) 187,179 19,714	Rebudget Adjustment Reconcile fund balance Reconcile fund balance	Juvenile Justice Center Parking LotCSB
Environmental Sensitive Lands	31100	Beginning Fund Balance	39999900	(253,465)	Professional Services	31100-113011-53031000	(90,575)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Utilities	31100-113011-53043000	(5,012)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Other Charges/Obligations	31100-113011-53049000	(4,770)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Operating Supplies	31100-113011-53052000	(34,021)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Land	31100-113011-56061000	623,605	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Buildings	31100-113011-56062000	(357,585)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Improvements Other Than Buildings	31100-113011-56063000	(267,106)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Machinery and Equipment	31100-113011-56064000	(40,001)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
					Construction Design	31100-113011-56068000	(77,960)	Reconcile fund balance and correct fund activity	Env. Sen Lands Program
Facilities Capital Improvement	31800	Beginning Fund Balance	39999900	(187,179)	Improvements other than Buildings	31800-010570-56063000	(187,179)	Reconcile fund balance	Parking LotCSB
Natural Land - Trails Improvements	32100	Beginning Fund Balance	39999900	1,170,877	Improvements Other Than Buildings Construction Design Reserve for Capital Improvement	32100-077533-56063000 32100-077533-56068000 32100-999990-59099994	(395,371) (148,065) 1,714,313	Rebudget adjustment Rebudget adjustment Reconcile fund balance	
Facilities Projects Fund	32200	Beginning Fund Balance	39999900	1,122,994	Buildings	32200-010572-56062000	1,122,994	Reconcile fund balance	Courthouse Construction
Total Fund 3XXXX				2,000,760	Total Fund 3XXXX		2,000,760		
ENTERPRISE FUNDS									
Water & Sewer	40100	Interest on Investments	36110000	(434,500)	Professional Services	40100-087003-53031000	(7,550)	Rebudget adjustment-Bondholders Report	

FUND NAME	FUND #	REVENUE ACCOUNT	REVENUE ACCOUNT #	REVENUE AMENDMENT	EXPENDITURE ACCOUNT	EXPENDITURE ACCOUNT #	EXPENDITURE AMENDMENT	EXPLANATION	Projects
CONTRIBUTION/TRUST AND AGENCY FUNDS									
Memorial Tree	60301	Beginning Fund Balance	39999900	(370)	Operating Supplies	60301-043810-53052000	(370)	Reconcile fund balance	
	60301	Contributions & Donations	36610000	1,285	Operating Supplies	60301-043810-53052000	1,285	Memorial Tree Donations	
Public Safety	60302	Beginning Fund Balance	39999900	3,834	Operating Supplies	60302-056110-53052000	3,834	Reconcile fund balance	
Libraries	60303	Beginning Fund Balance	39999900	38,338	Operating Supplies	60303-044210-53052000	18,527	Reconcile fund balance	
	60303	Memorial Tree Donations	36627000	(1,285)	Capital Equipment	60303-044210-56084000	18,526	Reconcile fund balance	
	60303	Contributions & Donations	36610000	6,740	Operating Supplies	60303-044210-53052000	6,740	Summer Reading Program	
		Friends of the Library							
Animal Control	60304	Beginning Fund Balance	39999900	13,496	Operating Supplies	60304-056210-53052000	13,496	Reconcile fund balance	
Historical Commission	60305	Beginning Fund Balance	39999900	4,713	Contracted Services	60305-044510-53034000	4,713	Reconcile fund balance	
4-H Council	60307	Beginning Fund Balance	39999900	826	Operating Supplies	60307-044710-53052000	826	Reconcile fund balance	
	60307	Contributions & Donations	36610000	1,500	Operating Supplies	60307-044710-53052000	1,500	Community Service Grant	
	60307	Meillea Grant							
	60307	Contributions & Donations	36610000	1,800	Travel & Per Diem	60307-044710-53040000	1,800	National award to fund travel expenses to national competition	
		Lifesmarts Award							
Total Fund 603XX				70,877	Total Fund 603XX		70,877		
		GRAND TOTAL		13,408,778		Grand Total	13,408,778	-	
Summary									
		Total Governmental Funds		16,231,435					
		Total Enterprise Funds		(2,679,647)					
		Total Internal Service Funds		(213,887)					
		Total Contribution/Trust & Agency Funds		70,877					
		GRAND TOTAL		13,408,778					