

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: PUBLIC HEARING AGENDA – FINAL FY 2003/04 BUDGET

DEPARTMENT: FISCAL SERVICES DIVISION: BUDGET

AUTHORIZED BY: Lisa Spriggs *LS* CONTACT: Amanda Mays *AKM* EXT: 7175

Agenda Date: 9 -23-03 Regular Consent Work Session Briefing

Public Hearing – 1:30 Public Hearing – 7:00

MOTION/RECOMMENDATION:

1. Adoption of final millage rates.
2. Adoption of amended final budget for all funds.

BACKGROUND:

PUBLIC HEARING AGENDA

SEPTEMBER 23, 2003, 7:00 P.M.

Pursuant to Section 200.065, Florida Statutes, a taxing authority must hold two public hearings on the budget and millage rates. Public hearings are required to give the general public an opportunity to speak before the Board of County Commissioners regarding the budget.

This is the second public hearing to adopt the final budget and millage rates for FY 2003/04.

Millage rates tentatively adopted at the first public hearing cannot be increased above the proposed rates certified to the Property Appraiser without a second tax notice being sent by first class mail to each taxpayer. At the second public hearing the Board may adjust the tentative budget prior to final adoption, but in no event may millage rates adopted at the second public hearing exceed millage rates tentatively adopted at the first public hearing.

Section 200.065, Florida Statutes, details the actions that must take place at the second public hearing. The attached second public hearing document details adoption procedures required by Florida Statutes (pages 1-7).

Reviewed by:	_____
Co Atty:	_____
DFS:	_____
Other:	_____
DCM:	<i>ES</i>
CM:	<i>AKM</i>
File No.	_____

R E S O L U T I O N

THE FOLLOWING RESOLUTION FIXING THE AMOUNT AND RATE OF TAXATION FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2003 AND MAKING THE TAX LEVY FOR THE BUDGET YEAR 2003/04 FOR THE COUNTY OF SEMINOLE WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT THEIR REGULARLY SCHEDULED MEETING CONVENED ON SEPTEMBER 23, 2003.

WHEREAS, the total valuation on property, both real and personal in the County of Seminole, State of Florida, subject to assessment for taxation to raise revenue for the fiscal year beginning October 1, 2003, and ending September 30, 2004, as reported by the Property Appraiser, Seminole County, Florida under the Assessment Roll is \$19,689,163,180; and

WHEREAS, the Board of County Commissioners in accordance with Chapters 129 and 200, Florida Statutes, as amended, is required at this time to fix ad valorem tax millage for County purposes, and for special taxing units; and

WHEREAS, the proposed aggregate millage rate of \$6.6904 per \$1,000 valuation for Countywide purposes and special taxing units represents a 9.13% increase over the Certified Aggregate Rolled Back Rate of \$6.1309.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Seminole County, Florida, in open meeting duly assembled at the County Services Building in Sanford, Seminole County, Florida, on the 23rd day of September, 2003 as follows:

SECTION I: ALL COUNTY PURPOSE NON-DEBT LEVIES

A. General Fund: In order to meet the current expenses to be paid out of the General Fund and estimated to be necessary to pay salaries and fees of officers and employees, to provide for law enforcement, and to properly conduct the business of the County, it is determined and hereby declared that a tax rate of \$4.7179 per \$1,000 valuation be levied, assessed and imposed for the year 2003, upon all the taxable property lying and being in the County of Seminole, on the first day of January 2003, for the General Fund to meet the current expenses of the County as estimated in the budget duly adopted by this County Commission.

B. Transportation Fund (Countywide): It is hereby determined and declared that a tax of \$.2810 per \$1,000 valuation be levied, assessed and imposed for the year 2003, on all taxable property in the County of Seminole on the first day of January, 2003, lying and being within the boundaries of Seminole County, for the purpose of operating and maintaining the County Road System in Seminole County, Florida.

C. Millage Rate: The millage rate of \$4.9989 per \$1,000 valuation for all County purpose non-debt levies is the same as the millage rate of \$4.9989 for Fiscal Year 2002/03 and is 3.83% greater than the Certified Rolled Back Millage Rate of \$4.8144.

SECTION II: ALL COUNTY PURPOSE DEBT LEVIES

A. Interest and Sinking Fund - Environmentally Sensitive Lands: It is hereby determined and declared that a tax of \$.0869 per \$1,000 valuation be levied, assessed and imposed for the year 2003, on all taxable property in the County of Seminole on the first day of January, 2003, lying and being within the boundaries

of Seminole County, for the purpose of meeting the current expenses as estimated in the budget.

B. Interest and Sinking Fund - Trails Development: It is hereby determined and declared that a tax of \$.1041 per \$1,000 valuation be levied, assessed and imposed for the year 2003, on all taxable property in the County of Seminole on the first day of January, 2003, lying and being within the boundaries of Seminole County, for the purpose of meeting the current expenses as estimated in the budget.

SECTION III: SPECIAL TAXING UNITS

A. Seminole County Fire Protection District (MSTU): It is hereby determined and declared that a tax of \$2.6334 per \$1,000 valuation be levied, assessed and imposed for the year 2003, on all taxable property in the County of Seminole on the first day of January, 2003, lying within the boundaries of said Fire Protection District for the purpose of providing a fire protection service.

The millage rate of \$2.6334 per \$1,000 valuation for the Seminole County Fire Protection District (MSTU) levy is the same as the millage rate imposed for Fiscal Year 2002/03 and is 29.58% greater than the Certified Rolled Back Millage Rate of \$2.0323.

B. Seminole County Unincorporated Transportation District (MSTU): It is hereby determined and declared that a tax of \$.1228 per \$1,000 valuation be levied, assessed and imposed for the year 2003, on all taxable property in the County of Seminole on the first day of January, 2003, lying within the boundaries of said Transportation District for the purpose of meeting the current expenses as estimated in the budget.

The millage rate of \$.1228 per \$1,000 valuation for the Seminole County Unincorporated Transportation District (MSTU) levy is the same millage rate imposed for Fiscal Year 2002/03 and is 4.96% greater than the Certified Rolled Back Millage Rate of \$.1170.

BE IT FURTHER RESOLVED that the Property Appraiser of the County of Seminole, Florida, is hereby directed to levy and assess all the foregoing taxes as fixed and levied by the Board of County Commissioners upon the property as levied, and that he extend the taxes upon valuation of such property according to said millage as fixed and determined by the Board of County Commissioners on all property subject to taxation to the said County of Seminole, Florida, as the first day of January, 2003.

BE IT FURTHER RESOLVED that the Clerk of the Circuit Court of this Board, and County Auditor, be hereby directed to furnish to the Property Appraiser of the County of Seminole, Florida, a full and complete copy of this Resolution.

BE IT FURTHER RESOLVED that the Clerk and Auditor of the County be notified of the amount to be apportioned to the different accounts out of the total taxes levied for all purposes.

BE IT FURTHER RESOLVED that the Tax Collector of Seminole County, Florida, is hereby instructed and directed to collect the said taxes in the same manner as other taxes are collected.

ADOPTED this 23rd day of September, of 2003.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

BACK/UP ITEM # 47

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

By: _____
DARYL MCLAIN, CHAIRMAN

Resolution - Rate of Taxation for 2003-2004

R E S O L U T I O N

THE FOLLOWING RESOLUTION MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2003/04 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 SEPTEMBER 23, 2003.

WHEREAS, the Fiscal Year 2003/04 budget estimate(s) of the revenues and expenditures of the County of Seminole, its Departments, Divisions and Districts has been prepared; and

WHEREAS, said proposed budget estimate(s) for Fiscal Year 2003/04 has been adopted at public hearing held by the County Commission as the governing body of Seminole County.

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

SECTION I

That the Seminole County budget estimate for the Fiscal Year 2003/04, a copy of the same being annexed hereto and expressly made a part of this Resolution, showing a total of revenues of \$545,776,787 and a total expenditure requirement of \$545,776,787 all set forth in detail in said budget estimate of the following funds listed below, be and the same is hereby approved, adopted and accepted as the Seminole County budget estimate for the Fiscal Year 2003/04:

<u>FUND DESCRIPTION</u>	<u>EXPENDITURE REQUIREMENT</u>	<u>REVENUE ESTIMATES</u>
General	\$158,942,195	\$158,942,195
Police Education	50,475	50,475
Tank Inspection Contract	204,323	204,323
Natural Lands Endowment	1,233,060	1,233,060
Boating Improvement	136,295	136,295
Petroleum Clean-up	629,294	629,294
Adult Drug Court Grant	267,930	267,930
Transportation Trust	39,029,312	39,029,312
Mass Transit	3,109,569	3,109,569
Development Review	8,023,964	8,023,964
Tourism Development	2,668,418	2,668,418
Fire Protection	37,470,158	37,470,158
Infrastructure Surtax	60,214,498	60,214,498
EMS Trust	143,033	143,033
Community Development Block Grant	2,994,954	2,994,954
Home Program Grant	1,293,354	1,293,354
Drug Abuse Grant	284,808	284,808
Emergency Shelter Grant	92,399	92,399
Community Service Block Grant	235,411	235,411

<u>FUND DESCRIPTION</u>	<u>EXPENDITURE REQUIREMENT</u>	<u>REVENUE ESTIMATES</u>
Disaster Preparedness	137,315	137,315
SHIP Grant 02/03	32,105	32,105
SHIP Grant 03/04	3,486,734	3,486,734
Law Enforcement Trust/Local	83,236	83,236
Law Enforcement Trust/Justice	24,750	24,750
Law Enforcement Trust/Federal	3,500	3,500
Alcohol/Drug Abuse	102,100	102,100
Court Facilities-County	619,000	619,000
Circuit Court Facilities	179,936	179,936
Emergency 911	2,670,825	2,670,825
Arterial - Impact Fee	20,393,053	20,393,053
North Collector - Impact Fee	1,727,824	1,727,824
West Collector - Impact Fee	4,773,700	4,773,700
East Collector - Impact Fee	4,066,600	4,066,600
South Central Impact Fee	4,029,538	4,029,538
Criminal Justice Trust	946,502	946,502
Fire/Rescue Impact Fee	1,513,750	1,513,750
Library Impact Fee	263,054	263,054
Altamonte Springs Fire Impact Fee	706,000	706,000
County Civil Mediation	120,056	120,056
Circuit Civil Mediation	198,868	198,868
Family Mediation	176,700	176,700
Stormwater	8,046,999	8,046,999
Economic Development	1,071,949	1,071,949
17-92 CRA	1,342,526	1,342,526
Street Lighting Districts	1,914,991	1,914,991
Solid Waste MSBU	13,397,552	13,397,552
Municipal Services Benefit Unit	446,071	446,071
MSBU Lake Picket Aquatic Weed	110,751	110,751
MSBU Cedar Ridge-Maintenance	40,147	40,147
Chula Vista	39,397	39,397
MSBU Howell Creek	7,456	7,456
MSBU Dixon Road	41,005	41,005
MSBU Genova Drive	18,730	18,730
Tourism Development Debt Service	195,515	195,515
Environmental Lands Debt Service	1,960,747	1,960,747
Road Bonds 2002 Debt Service	1,251,300	1,251,300
Sales Tax 1996 Debt Service	603,589	603,589
Sales Tax 1998 Debt Service	1,182,433	1,182,433
Trails 2001 Debt Service	1,952,147	1,952,147
Sales Tax 2001 Debt Service	2,525,930	2,525,930
Trails Capital Projects	8,194,174	8,194,174
Courthouse/Capital	26,760,661	26,760,661
Water and Sewer	42,998,551	42,998,551
W/S \$79M Debt Proceeds	9,657,306	9,657,306
Connection Fees - Water	7,253,812	7,253,812
Connection Fees - Sewer	10,993,864	10,993,864
Solid Waste Fund	28,650,415	28,650,415
Self Insurance Fund	11,664,262	11,664,262
Public Safety	4,430	4,430
Libraries - Designated	101,088	101,088
Animal Control	18,765	18,765
Historical Commission	29,190	29,190
4-H	17,438	17,438

BACK/UP ITEM # 47

<u>FUND DESCRIPTION</u>	<u>EXPENDITURE REQUIREMENT</u>	<u>REVENUE ESTIMATES</u>
Memorial Tree Donations	5,000	5,000
TOTAL	\$545,776,787	\$545,776,787

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 23rd day of September, 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

2nd Public Hearing Adjustments for FY 2003/04 Budget

Revenue						Expenditure
	\$ CHANGE	FUND	ORG	ACCOUNT	\$ CHANGE	EXPLANATION
General Fund						
00100-38113100 - Transfer from fund 13100	1,900					
		00100	140300	53044000	1,000	Computer for Business Services Manager Position
		00100	140300	53052000	500	Software for Business Services Manager Position
		00100	140300	53044000	1,500	Printer Lease for Economic Development
		00100	140300	53052000	400	Software for Economic Development
		00100	140300	53044000	1,300	Printer lease for County Attorney
		00100	140300	53044000	28,338	Continue CAD Lease for Public Safety
		00100	023100	51023000	(1,150)	Decrease in Health Insurance (Finance)
		00100	023000	51023000	(10,050)	Decrease in Health Insurance (Clerk of Circuit Court)
		00100	044500	53052000	(1,150)	Decrease duplicate item
		00100	010560	53046000	(50,000)	Decrease in carpet replacement at Public Safety Building-Phase 1
		00100	014001	59091130	399,500	Transfer to Stormwater Fund to fund neighborhood drainage projects
		00100	021000	51023000	(41,300)	Decrease in Law Enforcement Health Insurance
		00100	025000	51023000	(2,700)	Decrease Property Appraiser's Health Insurance
		00100	026000	51023000	(3,550)	Decrease Tax Collector's Health Insurance
		00100	027000	51023000	(800)	Decrease Supervisor of Elections Health Insurance
		00100	056200	53052000	(18,000)	Microchip Program for Animal Services - Duplicate entry - move to second year
		00100	056200	51012000	(6,880)	Decrease salaries
		00100	056200	51021000	(526)	Decrease FICA
		00100	056200	51022000	(766)	Decrease Retirement
		00100	999901	59099998	(293,766)	Decrease Reserves
Total General Fund	1,900				1,900	
Transportation Trust Fund						
10101-33449000 Transportation Revenue Grant	500,000	10101	077501	56067000	500,000	Markham Trailhead (2294-01,PE50042X)
10101-39999900 Beginning Fund Balance	97,033	10101	014002	59091130	280,500	Transfer to Stormwater Fund to fund Stormwater Projects.
		10101	999902	59099998	(183,467)	Use of Transportation Fund Reserves to Fund Stormwater Projects
Total Transportation Trust Fund	597,033				597,033	
Tourism Development Fund						
		11000	014004	59091210	(91,409)	Refinancing of Tourism Development Bonds
		11000	999910	59099998	91,409	Increase Reserves
					0	
Fire Protection Fund						
		11200	056100	53044000	(10,500)	Remove duplicated IT Items
		11200	999912	59099998	10,500	Reserve Adjustment
11200-39999900 Beginning Fund Balance	(500,000)	11200	999912	59099998	(500,000)	Understated Personal Services in FY 02/03
Total Fire Protection Fund	(500,000)				(500,000)	

2nd Public Hearing Adjustments for FY 2003/04 Budget

Revenue						Expenditure
	\$ CHANGE	FUND	ORG	ACCOUNT	\$ CHANGE	EXPLANATION
Infrastructure Tax Fund (1991 Sales Tax Fund)						
11500-39999900 Beginning Fund Balance	267,331	11500	110215	56063000	267,331	Capital funds to swap with operating to cover Lynx shortfall
		11500	077515	56067000	240,000	Lighting for I-4 Pedestrian Bridge, Construction (2292-01, PE51306Z)
		11500	077515	56068000	60,000	Lighting for I-4 Pedestrian Bridge, Design (2292-01, PE51306Z)
		11500	999955	59099994	(300,000)	Reduction of Reserves to fund bridge lighting project
Total 1991 Infrastructure Tax Fund	267,331				267,331	
Infrastructure Tax Fund (2001 Sales Tax Fund)						
		11541	077541	56068000	46,672	Howell Creek Pedestrian Bridge, Design (2293-01, PE51307Z)
		11541	999941	59099994	(46,672)	Reduction of Reserves to advance design of bridge project
Total 2001 Infrastructure Tax Fund	0				0	
CDBG Grant						
11901-39999900 Beginning Fund Balance	59,954	11901	110901	53031000	59,954	Carry forward of current dollars to 03/04
Total CDBG Grant	59,954				59,954	
HOME Grant						
11902-39999900 Beginning Fund Balance	31,521	11902	110259	53031000	14,127	Carry forward of current dollars to 03/04
		11902	110260	53031000	17,394	Carry forward of current dollars to 03/04
Total HOME Grant	31,521				31,521	
SHIP Grant						
12002-39999900 Beginning Fund Balance	32,105	12002	115002	53034000	32,105	Carry forward of current dollars to 03/04
12003-39999900 Beginning Fund Balance	186,734	12003	115003	53031000	95,511	Carry forward of current dollars to 03/04
			115003	56064000	91,223	Carry forward of current dollars to 03/04
Total SHIP Grant	218,839				218,839	
E911 Fund						
12500-39999900 Beginning Fund Balance	248,000	12500	055725	53041000	248,000	Overstated operational expenditures in FY 02/03 -E911 Equipment upgrades
Total E911 Fund	248,000				248,000	
Stormwater Fund						
13000-39999900 Beginning Fund Balance	132,000	13000	077600	56063000	50,000	Construction of Neighborhood Drainage Project - Waverly/Windsor (2291-01, PC69203X)
13000-38100100 Transfer from General Fund	399,500	13000	077600	56063000	220,000	Construction of Neighborhood Drainage Project - Center Drive (2291-02, PC69204X)
13000-38110101 Transfer from Transp. Fund	280,500	13000	077600	56063000	60,000	Construction of Neighborhood Drainage Project - Baymeadow Rd. (2291-03, PC69205X)
13000-33439200 Other Physical Environment	260,000	13000	077600	56068000	40,000	Design of Neighborhood Drainage Project - Baymeadow Rd. (2291-03, PC69205X)
13000-36990000 Miscellaneous Revenues	44,000	13000	077600	56063000	70,000	Construction of Neighborhood Drainage Project - Alexander Ave. (2291-04, PC69206X)
		13000	077600	56068000	20,000	Design of Neighborhood Drainage Project - Alexander Ave. (2291-04, PC69206X)
		13000	077600	56063000	60,000	Construction of Neighborhood Drainage Project - West 27th St. (2291-05, PC69207X)
		13000	077600	56068000	30,000	Design of Neighborhood Drainage Project - West 27th St. (2291-05, PC69207X)
		13000	077600	56063000	80,000	Construction of Project - Oakhurst-Red Bug Lake Outfall (2069-03, DC69177X)
		13000	077600	53031000	66,000	Stormwater Aerial Project/Litigation Settlement - (2288-01)
		13000	077600	56063000	160,000	Construction of Tiffany Woods (2076-03, PC69187X)
		13000	077600	53034000	10,000	NPDES Watershed Atlas/FDOT Participation
		13000	077600	56068000	250,000	Design of Cassel Creek Stormwater Facility/JPP (2290-01, PC69202X)
Total Stormwater Fund	1,116,000				1,116,000	

2nd Public Hearing Adjustments for FY 2003/04 Budget

Revenue				Expenditure		
	\$ CHANGE	FUND	ORG	ACCOUNT	\$ CHANGE	EXPLANATION
Economic Development						
		13100	011101	53044000	(1,900)	Remove computer/software lease to IS org
		13100	014071	59091001	1,900	Increase transfer for computer/software lease
Total Economic Development Fund	0				0	
Solid Waste MSBU Fund						
15100-31370000 Franchise Fee-Solid Waste	(5,000)	15100	085200	53034000	1,493	Increase in annual hauler costs
15100-36110000 Interest on Investments	(25,000)	15100	085200	59097002	(2,500)	Decrease in refunds
15100-36132000 Interest - Tax Collector	(3,500)	15100	085200	53049000	(232,202)	Decrease in transfer to 402 Admin
15100-36323000 Impact Fee - Physical Envmt	(242,005)	15100	085200	53049000	(4,217)	Decrease in transfer to 402 Exemptions
15100-38600400 Excess Fee - Tax Collector	(18,500)	15100	085200	53047000	3,000	Operating costs for MSBU
15100-36323000 Quarterly Billing Svc Charges	3,825	15100	085200	53048000	1,500	Operating costs for MSBU
15100-39999800 Less 5% - Receipts	14,509	15100	085200	53051000	3,000	Operating costs for MSBU
15100-39999900 Beginning Fund Balance	235,791	15100	085200	53052000	2,500	Operating costs for MSBU
		15100	085200	53049000	(10,000)	Delete Adm Fee for quarterly billing
		15000	999951	59099998	197,546	Increase reserves
Total Solid Waste MSBU Fund	(39,880)				(39,880)	
Tourism Development Debt Service						
21000-36110000 Interest on Investments	(11,500)	21000	090310	57071000	(10,000)	Refinancing of Tourism Development Bonds
21000-38111000 Transfer from Fund 11000	(91,409)	21000	090310	57072000	(38,180)	Refinancing of Tourism Development Bonds
21000-39999900 Beginning Fund Balance	(195,813)	21000	090310	57073000	(1,442)	Refinancing of Tourism Development Bonds
		21000	999921	59099998	(249,100)	Refinancing of Tourism Development Bonds
Tourism Development Debt Service	(298,722)				(298,722)	
Water and Sewer Fund						
		40100	087804	53034000	10,000	Funding of Homeowners Association Outreach Program in conjunction with Seminole Soil and Water Conservation District
		40100	999903	59099998	(10,000)	Decrease reserves
Total Water and Sewer Fund	0				0	
Solid Waste Fund						
		40201	090342	57073000	39,500	Bond Issue costs for Financial Advisor and Bond Counsel
		40201	999942	59099998	(39,500)	Decrease Reserves
40201-36990000 - Misc Rev- Electronics Grant	5,000	40202	087924	53031000	5,000	Increase in the Electronics Grant
Total Solid Waste Fund	5,000				5,000	
Self Insurance Fund						
50100-39999900 - Beginning Fund Balance	502,377	50100	010504	53045000	502,377	Self Insurance Program Premium increases
Total Self Insurance Fund	502,377				502,377	
Grand Total	2,209,353				2,209,353	

2nd Public Hearing Adjustments for FY 2004/05 Budget

Revenue						Expenditure	
	\$ CHANGE	FUND	ORG	ACCOUNT	\$ CHANGE	EXPLANATION	
General Fund							
00100-33122400 Sheriff Federal Grants	\$ 200,000	00100	013001	59096320	200,000	Increase for COPS Grant to fund eight new Deputy Sheriff positions	
00100-33422100 Sheriff State Grants	92,826	00100	013001	59096320	92,826	Increase for Department of Transportation Grant to fund two Deputy Sheriff's position	
		00100	013001	59096320	106,001	Funding for a physician to provide inmate medical services at the John E. Polk Correctional Facility	
		00100	013001	59096330	(106,001)	Decrease Operating Budget to accommodate the addition of the above position	
		00100	140300	53044000	1,000	Computer for Business Services Manager Position	
		00100	140300	53044000	1,300	Printer lease for County Attorney	
		00100	140300	53044000	24,971	Continue CAD Lease for Public Safety	
		00100	056200	53052000	18,000	Microchip program for Animal Services	
		00100	056200	53031000	10,500	Correction from 1st Public Hearing Adjustments	
		00100	044500	53052000	(1,500)	Correct duplicated item	
		00100	056200	51012000	6,880	Increase salaries	
		00100	056200	51021000	526	Increase FICA	
		00100	056200	51022000	766	Increase Retirement	
		00100	999901	59099998	(62,443)	Decrease Reserves	
Total General Fund	292,826				292,826		
Tourism Development Fund							
		11000	014004	59091210	(37,595)	Refinancing of Tourism Development Bonds	
		11000	999910	59099998	37,595	Increase Reserves	
Total Tourism Development Fund					0		
E911 Fund							
		12500	055725	58081000	(5,172)	Accounting adjustment for Sheriff's Office headsets	
		12500	055725	53052000	5,172	Accounting adjustment for Sheriff's Office headsets	
Total E911 Fund	0				0		
Solid Waste MSBU Fund							
15100-31370000 Franchise Fee-Solid Waste	(5,000)	15100	085200	53034000	230	Increase in annual hauler costs	
15100-36110000 Interest on Investments	(120,500)	15100	085200	59097002	(2,500)	Decrease in refunds	
15100-36132000 Interest - Tax Collector	(16,010)	15100	085200	53049000	(236,104)	Decrease in transfer to 402 Admin	
15100-36132000 Interest - Tax Collector	(16,010)	15100	085200	53049000	(4,217)	Decrease in transfer to 402 Exemptions	
15100-36323000 Impact Fee - Physical Envmt	(289,412)	15100	085200	53047000	3,000	Operating costs for MSBU	
15100-38600400 Excess Fee - Tax Collector	(18,500)	15100	085200	53048000	1,500	Operating costs for MSBU	
15100-36323000 Quarterly Billing Svc Charges	3,825	15100	085200	53051000	3,000	Operating costs for MSBU	
15100-39999800 Less 5% - Receipts	22,280	15100	085200	53052000	2,500	Operating costs for MSBU	
15100-39999900 Beginning Fund Balance	411,812	15100	085200	53049000	(10,000)	Delete Adm Fee for quarterly billing	
		15000	999951	59099998	231,086	Increase reserves	
Total Solid Waste MSBU Fund	(11,505)				(11,505)		

2nd Public Hearing Adjustments for FY 2004/05 Budget

Revenue						Expenditure	
	\$ CHANGE	FUND	ORG	ACCOUNT	\$ CHANGE		EXPLANATION
Tourism Development Debt Service							
21000-36110000 Interest on Investments	(11,500)	21000	090310	57071000	(10,000)		Refinancing of Tourism Development Bonds
21000-38111000 Transfer from Fund 11000	(37,595)	21000	090310	57072000	(38,510)		Refinancing of Tourism Development Bonds
21000-39999900 Beginning Fund Balance	(250,000)	21000	090310	57073000	(1,485)		Refinancing of Tourism Development Bonds
		21000	999921	59099998	(249,100)		Refinancing of Tourism Development Bonds
Tourism Development Debt Service	(299,095)				(299,095)		
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Grand Total	(17,774)				(17,774)		