

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

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

DEPARTMENT: Fiscal Services **DIVISION:** Budget

AUTHORIZED BY: Cindy Hall **CONTACT:** Amanda Mays *AKM* **EXT.** 7175

| |
|--|
| Agenda Date <u>10/22/02</u> Regular <input type="checkbox"/> Consent <input checked="" type="checkbox"/> Work Session <input type="checkbox"/> Briefing <input type="checkbox"/> Public Hearing – 1:30 <input type="checkbox"/> Public Hearing – 7:00 <input type="checkbox"/> |
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MOTION/RECOMMENDATION:

Approval and authorization for the Chairman to execute the following:

BACKGROUND:

BCR #02-136 – \$64,400 – Planning & Development – Administration – Fund: 10400 – Development Review fund. An accounting adjustment is requested to place funds in the capital line. The Board of County Commissioners approved the purchase of the Selectron IVR system on August 13, 2002. Based on the requirements of GASB-34 and GAAP, the amount of the purchase needs to be capitalized.

| |
|-------------------------|
| Reviewed by: |
| Co Atty: _____ |
| DFS: _____ |
| Other: _____ |
| DCM: <i>[Signature]</i> |
| CM: _____ |
| File No. <u>CFSB00</u> |

SEMINOLE COUNTY BUDGET CHANGE REQUEST

Date 9/27/02 OMB# 02-136

FROM: Department Planning & Dev Division Administration 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# _____

- 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 Board of County Commissioners approved the purchase of the Selectron IVR system at it's August 13, 2002 BCC Meeting. At the time approval for the purchase was requested, the funds were budgeted as contractual services due to the unique nature of this purchase and the format that the quote was received. After Board approval, Purchasing approved the requisition to proceed to the Finance office for final release of the P.O. County Finance made a policy decision based on the requirements of GASB-34 as well as GAAP that the entire amount of this purchase should be capitalized. This adjustment will place the funds for this purchase in the appropriate capital account.

FILL IN THIS PORTION IF A TRANSFER OF FUNDS IS NEEDED: Fund # 104 Fund Name Development Review

| | FUND/ACCOUNT# | AS400 CIP# | PENT CIP# | ACCOUNT TITLE | TOTAL |
|---------------|-----------------|------------|-----------|---------------------|---------------|
| TRANSFER FROM | 110106-53034000 | | | Contracted Services | 64,400 |
| | | | | | |
| | | | | | |
| | | | | TOTAL | 64,400 |

| | FUND/ACCOUNT# | AS400 CIP# | PENT CIP# | ACCOUNT TITLE | TOTAL |
|-------------|-----------------|------------|-----------|-------------------|---------------|
| TRANSFER TO | 110106-56064000 | 2077-01 | | Capital Equipment | 64,400 |
| | | | | | |
| | | | | | |
| | | | | TOTAL | 64,400 |

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 Mary Matthews Director [Signature]

APPROVING AUTHORITY: ___ OMB Director ___ County Manager BCC (Meeting Date) 10-22-02

Approved Not approved Date Signed _____ Signature _____

FINANCE: Transfer has been posted Date _____ Signature _____