

RESOLUTION

of the

SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS

ADOPTING AND IMPLEMENTING MID YEAR BUDGET ADJUSTMENTS FOR FISCAL YEAR 2013-2014 AS AUTHORIZED BY SECTION 129.06, FLORIDA STATUTES AND SECTION 22.5 I (3), SEMINOLE COUNTY ADMINISTRATIVE CODE, AMENDING THE BUDGET AS HERETOFORE ADOPTED BY RESOLUTION NO. 2013-R-234 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (hereinafter the (“Board”)) after a duly convened public hearing adopted resolution number 2013-R-234 on September 24, 2013, which adopted the fiscal year 2013-2014 budget attached as “Exhibit “A” to that Resolution; and

WHEREAS, the Board finds and determines that, at the midpoint of the fiscal year, it is necessary to recognize the actual fund balances brought forward, unanticipated changes in revenues that have been realized and to offset such changes with appropriate adjustments to expenditures, reserves and operating contingencies; and

WHEREAS, such midyear budget amendments are authorized by section 129.06, Florida Statutes and Section 22.5 I (3) of the County’s Administrative Code and that such amendments are to be implemented by resolution following a duly noticed public hearing: and

WHEREAS, the Board finds and determines that the public hearing in connection with adoption of this Resolution and held on May 13, 2014 was duly advertised and noticed in advance of the consideration and adoption of this Resolution,

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

Section 1. The County’s Budget heretofore adopted as presented in Resolution 2013-R-234 is hereby amended according to the schedule of adjustments to various revenues, expenses, fund balances brought forward, reserves and contingencies as set forth in Exhibit “A” hereto and fully incorporated herein by reference.

Section 2. This Resolution shall take effect immediately upon its adoption.

ADOPTED this 13th day of May, 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

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

By: _____
ROBERT DALLARI, Chairman

Attachment:

Exhibit “A” – Schedule of Adjustments



Authority:

§129.06, Florida Statutes (2013)
§22.5 I (3), Seminole County Administrative Code

EXHIBIT "A"

MID YEAR ADJUSTMENTS TO REVENUES, EXPENSES, FUND BALANCES BROUGHT FORWARD, RESERVES AND CONTINGENCIES

Fund Description	Fund	Current Budget	Adjustment	Adjusted Budget
GOVERNMENTAL FUNDS:				
<u>General Fund</u>				
General Fund	00100	\$ 235,221,672	\$ 972,541	\$ 236,194,213
Facilities Maintenance	00108	4,669,362	(167,323)	4,502,039
Fleet Replacement	00109	4,195,328	(4,376)	4,190,952
Technology Replacement	00111	1,357,234	(1,045)	1,356,189
BCC Projects	00112	1,670,389	(10,274)	1,660,115
Economic Development	13100	5,424,875	-	5,424,875
Stormwater	13000	1,392,420	-	1,392,420
Sub-Total General Fund		253,931,280	789,523	254,720,803
<u>Donation Funds</u>				
Natural Land Endowment	00103	865,941	26,406	892,347
Leisure Services	60301	30,805	(12,089)	18,716
Public Safety	60302	11,455	3	11,458
Library-Designated	60303	130,114	-	130,114
Animal Control	60304	40,000	64,130	104,130
Historical Commission	60305	25,397	(43)	25,354
Sem Cty Expressway Authority	60311		38,074	38,074
Sub-Total Donation Funds		1,103,712	116,481	1,220,193
Total General Fund		255,034,992	906,004	255,940,996
<u>RESTRICTED FUNDS</u>				
<u>Operating Funds</u>				
Police Education	00101	200,000	158,959	358,959
Boating Improvement	00104	792,679	7,802	800,481
Building	10400	2,334,878	-	2,334,878
Fire Protection	11200	75,161,043	(602,596)	74,558,447
Fire Replacement & Renewal	11201	2,474,500		2,474,500
Court Technology Fee	11400	1,175,500	1,242,032	2,417,532
EMS Trust	11800	460,492	-	460,492
Arbor Violation Trust	12200	68,618	38,160	106,778
Alcohol/Drug Abuse	12300	99,488	(1,108)	98,380

Fund Description	Fund	Current Budget	Adjustment	Adjusted Budget
Teen Court	12302	357,665	(8,753)	348,912
Emergency 911	12500	8,753,879	(100,898)	8,652,981
Street Lighting MSBU	15000	3,310,000	75,816	3,385,816
Solid Waste MSBU	15100	18,264,000	527,593	18,791,593
Other MSBUs	16xxx	2,609,245	(6,661)	2,602,584
<i>Transportation</i>				
Transportation Trust	10101	21,030,856	184,847	21,215,703
Ninth-cent Fuel Tax	10102	6,087,246	-	6,087,246
Sub-Total Transportation		27,118,102	184,847	27,302,949
<i>Tourism</i>				
Tourist Development - 3% Tax	11000	6,530,624	125,735	6,656,359
Tourist Development - 2% Tax	11001	2,177,807	164,211	2,342,018
Sub-Total Tourism		8,708,431	289,946	8,998,377
Restricted/Operating Funds		151,888,520	1,805,139	153,693,659
Restricted/Grant Funds		38,977,284	-	38,977,284
<u>Debt Service Funds</u>				
County Shared Revenue Debt	21300	1,753,549	268	1,753,817
General Revenue Debt	21200	1,538,357	57,410	1,595,767
Sales Tax Revenue Bonds	22500	5,378,574	655	5,379,229
Restricted/Debt Service Funds		8,670,480	58,333	8,728,813
<u>Capital Funds</u>				
<i>Infrastructure Sales Tax</i>				
Infrastructure Sales Tax - 1991	11500	102,143,281	375,364	102,518,645
Infrastructure Sales Tax - 2001	11541	113,388,630	1,758,677	115,147,307
Sub-Total Infrastr Sale Tax		215,531,911	2,134,041	217,665,952
<i>Transportation Impact Fee</i>				
Arterial Transp Impact	12601	(47,089,220)	(72,219)	(47,161,439)
North Collector Transp Impact	12602	1,378,462	(4,436)	1,374,026
West Collector Transp Impact	12603	(3,828,669)	(1,264)	(3,829,933)
East Collector Transp Impact	12604	(208,096)	(11,699)	(219,795)
South Collector Transp Impact'	12605	(13,467,663)	12,186	(13,455,477)
Sub-total Transportation Impact		(63,215,186)	(77,432)	(63,292,618)

Fund Description	Fund	Current Budget	Adjustment	Adjusted Budget
Public Works Interlocal Agreement	11641	1,383,009	-	1,383,009
Fire/Rescue- Impact Fee	12801	2,860,476	1,231	2,861,707
Law Enforcement - Impact Fee	12802		1,570	1,570
Library- Impact Fee	12804	226,898	18,457	245,355
Drainage - Impact Fee	12805		5,941	5,941
17/92 Redevelopment	13300	12,177,377	133,905	12,311,282
Infrastructure Imp/Capital Projects	30600	5,528,105	(31,104)	5,497,001
2005 Sales Tax Bond Proceeds	32000	524,609	2,695	527,304
Natural Lands/Trails Project	32100	6,471,206	106,865	6,578,071
2001 Sales Tax Bond Proceeds	32200	830,441	482	830,923
Restricted/Capital Funds		182,318,846	2,296,651	184,615,497
Total Restricted Funds		381,855,130	4,160,123	386,015,253
TOTAL GOVERNMENTAL FUNDS		636,890,122	5,066,127	641,956,249
PROPRIETARY FUNDS				
Enterprise Funds				
<i>Water & Sewer</i>				
Water & Sewer Operating	40100	83,962,991	859,203	84,822,194
Water Connection Fees	40102	4,464,994	36,711	4,501,705
Sewer Connection Fees	40103	8,446,326	(29,959)	8,416,367
Water & Sewer Bonds-2006	40105	9,147,736	24,653	9,172,389
Water & Sewer Bonds-2010	40106	19,357,412	(121,426)	19,235,986
Water & Sewer Debt Svc Reserve	40107	18,182,141	-	18,182,141
Water & Sewer Capital Improvements	40108	31,981,588	1,105,057	33,086,645
Water & Sewer - Grants	40110		-	-
Sub-Total Water & Sewer Fund		175,543,188	1,874,239	177,417,427
<i>Solid Waste</i>				
Solid Waste	40201	39,026,508	1,227,202	40,253,710
Landfill Closure Escrow	40204	18,215,885	(303,264)	17,912,621
Sub-Total Solid Waste Fund		57,242,393	923,938	58,166,331
Total Enterprise Funds		232,785,581	2,798,177	235,583,758

Fund Description	Fund	Current Budget	Adjustment	Adjusted Budget
<u>Internal Service Funds</u>				
Property/Liability Insurance	50100	7,774,222	(11,420)	7,762,802
Workers Compensation Insurance	50200	7,433,541	217,337	7,650,878
Health Benefits	50300	22,792,608	338,607	23,131,215
Total Internal Service Funds		38,000,371	544,524	38,544,895
TOTAL PROPRIETARY FUNDS		270,785,952	3,342,701	274,128,653
GRAND TOTAL ALL FUNDS		\$ 907,676,074	\$ 8,408,828	\$ 916,084,902

Fund Description	Fund	Business Unit	Object	Subsidiary	Sub-ledger	Account Name	Increase (Decrease)
RESOURCES							
General Fund	00100		399999			Beginning Fund Balance	\$ 972,541
Police Education	00101		399999			Beginning Fund Balance	158,959
Natural Land Endowment	00103		399999			Beginning Fund Balance	26,406
Boating Improvement	00104		399999			Beginning Fund Balance	7,802
Facilities Maintenance	00108		399999			Beginning Fund Balance	(167,323)
Fleet Replacement Fund	00109		399999			Beginning Fund Balance	(4,376)
Technology Replace Fund	00111		399999			Beginning Fund Balance	(1,045)
BCC Projects	00112		399999			Beginning Fund Balance	(10,274)
Transportation Trust	10101		399999			Beginning Fund Balance	146,773
Transportation Trust	10101		381100	60311		Transfer from Fund 60311	38,074
Tourist Development - 3% Tax	11000		399999			Beginning Fund Balance	125,735
Tourist Development - 2% Tax	11001		399999			Beginning Fund Balance	164,211
Fire Protection Fund	11200		399999			Beginning Fund Balance	(602,596)
Court Technology Fee	11400		399999			Beginning Fund Balance	1,242,032
EMS Trust Fund	11800		399999			Beginning Fund Balance	(358,396)
EMS Trust Fund	11800		334200	CF		EMS Trust Fund Grant	358,396
Infrastructure Sales Tax - 1991	11500		399999			Beginning Fund Balance	375,364
Infrastructure Sales Tax - 2001	11541		399999			Beginning Fund Balance	1,758,677
Arbor Violation Trust	12200		399999			Beginning Fund Balance	38,160
Alcohol/Drug Abuse	12300		399999			Beginning Fund Balance	(1,108)
Teen Court	12302		399999			Beginning Fund Balance	(8,753)
Emergency 911	12500		399999			Beginning Fund Balance	(100,898)
Arterial Transportation Impact Fee	12601		399999			Beginning Fund Balance	(72,219)
North Collector Transp Impact Fee	12602		399999			Beginning Fund Balance	(4,436)
West Collector Transp Impact Fee	12603		399999			Beginning Fund Balance	(1,264)
East Collector Transp Impact Fee	12604		399999			Beginning Fund Balance	(11,699)
South Collector Transp Impact Fee	12605		399999			Beginning Fund Balance	12,186
Fire/Rescue- Impact Fee	12801		399999			Beginning Fund Balance	1,231
Law Enforcement - Impact Fee	12802		399999			Beginning Fund Balance	1,570
Library- Impact Fee	12804		399999			Beginning Fund Balance	18,457
Drainage - Impact Fee	12805		399999			Beginning Fund Balance	5,941
Economic Development	13100		399999			Beginning Fund Balance	126,401
Economic Development	13100		381100	00100		Transfers from General Fd	(126,401)
17/92 Redevelopment	13300		399999			Beginning Fund Balance	133,905
Street Lighting MSBU	15000		399999			Beginning Fund Balance	75,816
Solid Waste MSBU	15100		399999			Beginning Fund Balance	527,593
MSBU	16000		399999			Beginning Fund Balance	(140,894)

Fund Description	Fund	Business Unit	Object	Subsidiary	Sub-ledger	Account Name	Increase (Decrease)
Lake Mills MSBU	16005		399999			Beginning Fund Balance	26,068
Lake Picket MSBU	16006		399999			Beginning Fund Balance	27,290
Lake Amory MSBU	16007		399999			Beginning Fund Balance	2,901
Cedar Ridge-Maint MSBU	16010		399999			Beginning Fund Balance	2,590
Howell Creek MSBU	16013		399999			Beginning Fund Balance	151
Horseshoe Lake North	16020		399999			Beginning Fund Balance	1,304
Lake Myrtle MSBU	16021		399999			Beginning Fund Balance	1,648
Lake Spring Wood MSBU	16023		399999			Beginning Fund Balance	6,057
Lake of the Woods MSBU	16024		399999			Beginning Fund Balance	6,012
Mirror Lake MSBU	16025		399999			Beginning Fund Balance	10,681
Spring Lake MSBU	16026		399999			Beginning Fund Balance	32,103
Springwood Waterway	16027		399999			Beginning Fund Balance	7,408
Lakes Burnett/Martha	16028		399999			Beginning Fund Balance	10,020
General Revenue Debt	21200		399999			Beginning Fund Balance	57,410
County Shared Revenue Debt	21300		399999			Beginning Fund Balance	268
Sales Tax Revenue Bonds	22500		399999			Beginning Fund Balance	655
Infrastructure Imp/Capital Projects	30600		399999			Beginning Fund Balance	(31,104)
Jail Project/2005	32000		399999			Beginning Fund Balance	2,695
Natural Lands/Trails Project	32100		399999			Beginning Fund Balance	106,865
Courthouse Projects	32200		399999			Beginning Fund Balance	482
Water & Sewer Operating	40100		399999			Beginning Fund Balance	859,203
Water Connection Fees	40102		399999			Beginning Fund Balance	36,711
Sewer Connection Fees	40103		399999			Beginning Fund Balance	(29,959)
Water & Sewer Bonds-2006	40105		399999			Beginning Fund Balance	24,653
Water & Sewer Bonds-2010	40106		399999			Beginning Fund Balance	(121,426)
Water & Sewer Capital Improvemen	40108		399999			Beginning Fund Balance	1,105,057
Solid Waste	40201		399999			Beginning Fund Balance	1,227,202
Landfill Closure Escrow	40204		399999			Beginning Fund Balance	(303,264)
Property/Liability Insurance	50100		399999			Beginning Fund Balance	(11,420)
Workers Compensation Insurance	50200		399999			Beginning Fund Balance	217,337
Health Insurance	50300		399999			Beginning Fund Balance	338,607
Leisure Services	60301		399999			Beginning Fund Balance	(12,089)
Public Safety	60302		399999			Beginning Fund Balance	3
Animal Control Donations	60304		399999			Beginning Fund Balance	64,130
Historical Commission	60305		399999			Beginning Fund Balance	(43)
Sem Cty Expressway Authority	60311		399999			Beginning Fund Balance	38,074
TOTAL RESOURCES							\$ 8,408,828

Fund Description	Fund	Business Unit	Object	Subsidiary	Sub-ledger	Account Name	Increase (Decrease)
APPROPRIATIONS							
General Fund	00100	999901	599998			Reserves for Contingencies	\$ 972,541
General Fund	00100	014001	590910	13100		Interfund Transfers - 00100	(126,401)
General Fund	00100	999901	599998			Reserves for Contingencies	126,401
Police Education	00101	021002	530499			Operating Contingency	158,959
Natural Land Endowment	00103	999967	599998			Reserves for Contingencies	26,406
Boating Improvement	00104	999974	599998			Reserves for Contingencies	7,802
Facilities Maintenance	00108	999916	599998			Reserves for Contingencies	(167,323)
Fleet Replacement Fund	00109	999983	599998			Reserves for Contingencies	(4,376)
Technology Replace Fund	00111	999984	599998			Reserves for Contingencies	(1,045)
BCC Projects	00112	010579	560650		00243105	Construction In Progress	(10,274)
Transportation Trust	10101	999902	599998			Reserves for Contingencies	146,773
Transportation Trust	10101	999902	599998			Reserves for Contingencies	38,074
Tourist Development - 3% Tax	11000	999910	599998			Reserves for Contingencies	125,735
Tourist Development - 2% Tax	11001	999954	599998			Reserves for Contingencies	164,211
Fire Protection Fund	11200	999912	599998			Reserves for Contingencies	(602,596)
Court Technology Fee	11400	140362	530499			Operating Contingency	183,535
Court Technology Fee	11400	140364	530499			Operating Contingency	669,109
Court Technology Fee	11400	140365	530499			Operating Contingency	389,388
Infrastructure Sales Tax - 1991	11500	999955	599994			Reserves for Capital Improve	375,364
Infrastructure Sales Tax - 2001	11541	999941	599994			Reserves for Capital Improve	1,758,677
Arbor Violation Trust	12200	110109	530499			Operating Contingency	38,160
Alcohol/Drug Abuse	12300	066204	530499			Operating Contingency	(1,108)
Teen Court	12302	065902	599998			Reserves for Contingencies	(8,753)
Emergency 911	12500	999925	599998			Reserves for Contingencies	(100,898)
Arterial Transportation Impact Fee	12601	999906	599994			Reserves for Capital Improve	(72,219)
North Collector Transp Impact Fee	12602	999907	599994			Reserves for Capital Improve	(4,436)
West Collector Transp Impact Fee	12603	999908	599994			Reserves for Capital Improve	(1,264)
East Collector Transp Impact Fee	12604	999909	599994			Reserves for Capital Improve	(11,699)
South Collector Transp Impact Fee	12605	999911	599994			Reserves for Capital Improve	12,186
Fire/Rescue- Impact Fee	12801	999913	599998			Reserves for Contingencies	1,231
Law Enforcement - Impact Fee	12802	126000	599998			Reserves for Contingencies	1,570
Library- Impact Fee	12804	999914	599998			Reserves for Contingencies	18,457
Drainage - Impact Fee	12805	127000	599998			Reserves for Contingencies	5,941
17/92 Redevelopment	13300	999987	599994		90000076	Reserves for Capital Improve	133,905
Street Lighting MSBU	15000	090281	530499			Operating Contingency	75,816
Solid Waste MSBU	15100	085200	599998			Reserves for Contingencies	527,593
MSBU	16000	075100	599998			Reserves for Contingencies	(140,894)

Fund Description	Fund	Business Unit	Object	Subsidiary	Sub-ledger	Account Name	Increase (Decrease)
Lake Mills MSBU	16005	075118	530499			Operating Contingency	26,068
Lake Picket MSBU	16006	075106	530499			Operating Contingency	27,290
Lake Amory MSBU	16007	075107	530499			Operating Contingency	2,901
Cedar Ridge-Maint MSBU	16010	075110	530499			Operating Contingency	2,590
Howell Creek MSBU	16013	075113	530499			Operating Contingency	151
Horseshoe Lake North	16020	075120	530499			Operating Contingency	1,304
Lake Myrtle MSBU	16021	075121	530499			Operating Contingency	1,648
Lake Spring Wood MSBU	16023	075123	530499			Operating Contingency	6,057
Lake of the Woods MSBU	16024	075124	530499			Operating Contingency	6,012
Mirror Lake MSBU	16025	075125	530499			Operating Contingency	10,681
Spring Lake MSBU	16026	075126	530499			Operating Contingency	32,103
Springwood Waterway	16027	075127	530499			Operating Contingency	7,408
Lakes Burnett/Martha	16028	075128	530499			Operating Contingency	10,020
General Revenue Debt	21200	090312	530499			Operating Contingency	57,410
County Shared Revenue Debt	21300	090313	530499			Operating Contingency	268
Sales Tax Revenue Bonds	22500	090354	530499			Operating Contingency	655
Infrastructure Imp/Capital Projects	30600	999989	599998			Reserves for Contingencies	(31,104)
Jail Project/2005	32000	010575	530499			Operating Contingency	2,695
Natural Lands/Trails Project	32100	999990	599994			Reserves for Capital Improve	106,865
Courthouse Projects	32200	999998	599998			Reserves for Contingencies	482
Water & Sewer Operating	40100	999903	599998			Reserves for Contingencies	859,203
Water Connection Fees	40102	999918	599998			Reserves for Contingencies	36,711
Sewer Connection Fees	40103	999919	599994			Reserves for Capital Improve	(29,959)
Water & Sewer Bonds-2006	40105	999915	599994			Reserves for Capital Improve	24,653
Water & Sewer Bonds-2010	40106	999995	599994			Reserves for Capital Improve	(121,426)
Water & Sewer Capital Improvemen	40108	999928	599998			Reserves for Contingencies	1,105,057
Solid Waste	40201	999942	599998			Reserves for Contingencies	1,227,202
Landfill Closure Escrow	40204	999943	599998			Reserves for Contingencies	(303,264)
Property/Liability Insurance	50100	999920	599998			Reserves for Contingencies	(11,420)
Workers Compensation Insurance	50200	999922	599998			Reserves for Contingencies	217,337
Health Insurance	50300	999926	599998			Reserves for Contingencies	338,607
Leisure Services	60301	044510	530499			Operating Contingency	(12,089)
Public Safety	60302	055020	530499			Operating Contingency	3
Animal Control Donations	60304	056210	530499			Operating Contingency	64,130
Historical Commission	60305	044510	530499			Operating Contingency	(43)
Sem Cty Expressway Authority	60311	014190	590910	10101		Interfund Transfers	38,074
TOTAL APPROPRIATIONS							\$ 8,408,828