

**SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM**

**SUBJECT:** BAR #09-48 - FY 2008/09 Mid-Year Budget Amendment

**DEPARTMENT:** Fiscal Services

**DIVISION:** Administration - Fiscal Services

**AUTHORIZED BY:** Lisa Spriggs

**CONTACT:** Cecilia Monti

**EXT:** 7175

**MOTION/RECOMMENDATION:**

Approve and authorize the Chairman to execute the FY 2008/09 Mid-Year Budget Amendment Resolution.

County-wide

Lisa Spriggs

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**BACKGROUND:**

The "Mid-Year Budget Process" is a comprehensive review of the County's budget. The proposed amendment to the County's fiscal year 2008/09 budget falls into the following categories:

- Beginning Fund Balance Adjustment to Actual: This constitutes a true-up of each fund's budgetary beginning fund balance for fiscal year 2008/09 to actual receipts (or ending fund balance) per the County's Comprehensive Annual Financial Report for the fiscal year ended September 30, 2008.
- Budgetary Ending Fund Balance/Reserves: The budgetary ending reserves of each fund are adjusted as a result of the beginning fund balance adjustment, changes in funding sources, appropriations and other adjustments detailed in the other sections.
- Other Adjustments: This section details the other adjustments affecting fund appropriation totals and budgetary ending reserves. A change in total sources impacts the budget totals by fund, while the adjustments to both sources and uses affect the budgetary ending reserve.
- Grant Adjustments: This section addresses adjustments required to true up the budget to actual carry forward balances of unexpended grant funds to fiscal year 2008/09.

**STAFF RECOMMENDATION:**

Staff recommends that the Board approve and authorize the Chairman to execute the FY 2008/09 Mid-Year Budget Amendment Resolution.

**ATTACHMENTS:**

1. FY 2008/09 Mid-Year Budget Resolution

<b>Additionally Reviewed By:</b>
<input checked="" type="checkbox"/> Budget Review ( Lisa Spriggs )
<input checked="" type="checkbox"/> Revenue Review ( Lisa Spriggs )

## **RESOLUTION**

THE FOLLOWING RESOLUTION AMENDING RESOLUTION No. 08-R-224 FOR FISCAL YEAR 2008/09 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 APRIL 28, 2009.

**WHEREAS**, the proposed budget for Fiscal Year 2008/09 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 September 23, 2008 the Board of County Commissioners passed Resolution No. 08-R-224 making appropriations for the Fiscal Year 2008/09 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 2008/09, adopted by Resolution No. 08-R-224, be amended by the following Schedule of Adjustments:

<b>Fund</b>	<b>Fund Description</b>	<b>Current Budget</b>	<b>Adjustments</b>	<b>Adjusted Budget</b>
<b>General Fund and Subfunds</b>				
00100	General Fund	275,701,201	5,388,926	281,090,127
00108	Facilities Maintenance Fund	2,017,755	518,266	2,536,021
11400	Court Support - \$2 Technology Fee	2,168,164	(132,989)	2,035,175
12300	Alcohol / Drug Abuse	85,000	33,012	118,012
12302	Teen Court	318,652	24,555	343,207
12901	Civil Mediation: County	185,975	23,319	209,294
12902	Civil Mediation: Circuit	238,257	10,732	248,989
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30600	Infrastructure Improvements	319,282	9,928,716	10,247,998
60301	BOCC Agency Funding (Close Fund)	-	-	-
60302	Public Safety - System Wide Training	42,000	124,925	166,925
60303	Libraries	134,752	77,500	212,252
60304	Animal Services - Donations	20,000	77,335	97,335
<b>Total General Fund</b>		<b>295,799,737</b>	<b>17,364,416</b>	<b>313,164,153</b>
Special Revenue Funds				
10101	Transportation Trust	30,378,069	1,234,526	31,612,595
10102	Ninth Cent Gas Tax	5,438,750	(305,959)	5,132,791
<b>Total Transportation Trust</b>		<b>35,816,819</b>	<b>928,567</b>	<b>36,745,386</b>
00101	Police Education	244,528	165,188	409,716
00103	Natural Lands Endowment	850,337	190,099	1,040,436
00104	Boating Improvements	666,592	769	667,361
10400	Building Program Fund	5,105,509	(910,612)	4,194,897
11000	Tourist Development - 3%	5,998,894	(401,117)	5,597,777
11200	Fire Protection	83,634,543	3,677,256	87,311,799
11500	Infrastructure Sales Tax: 1991	168,016,777	518,144	168,534,921
11541	Infrastructure Sales Tax: 2001	129,704,112	(3,074,416)	126,629,696
<b>Total Infrastructure Sales Tax</b>		<b>297,720,889</b>	<b>(2,556,272)</b>	<b>295,164,617</b>
11800	EMS Trust	535,028	4,756	539,784
00102	Tank Inspections	280,914	(33,454)	247,460
00106	Petroleum Clean-up	405,017	37,428	442,445
11901	CDBG	5,339,251	(462,654)	4,876,597
11902	HOME	3,309,899	(286,837)	3,023,062
11903	Drug Abuse (Close Fund)	-	-	-
11904	Emergency Shelter	106,525	-	106,525
11905	CSBG	246,352	-	246,352
11907	Hazardous Mitigation - Wind Grant (Close Fund)	-	14,746	14,746
11908	Disaster Preparedness	122,742	-	122,742
11910	EMS Matching	185,022	61,674	246,696
11911	Hurricane Housing & Recovery	38,000	10,371	48,371
11912	Public Safety Grants (State)	11,638	62	11,700
11913	Public Safety Grants (Other)	1,716,670	17,210	1,733,880
11914	FRDAP Grants	411,892	-	411,892
11915	Public Safety Grants (Federal)	131,535	(26,098)	105,437
11916	Public Works Grants (State)	14,579,307	-	14,579,307
11917	Leisure Service Grants (Federal)	-	-	-
11918	Planning & Development Grants (State) (Close Fund)	-	13,022	13,022
11919	Community Service Grants	480,000	(37,898)	442,102
11920	Neighborhood Stabilization Grant	7,019,514	-	7,019,514
<b>Total Grants</b>		<b>34,384,278</b>	<b>(692,428)</b>	<b>33,691,850</b>
12007	SHIP: FY06/07	1,353,000	(71,086)	1,281,914
12008	SHIP: FY07/08	4,286,997	215,754	4,502,751
12009	SHIP: FY08/09	3,764,113	-	3,764,113
<b>Total SHIP Funds</b>		<b>9,404,110</b>	<b>144,668</b>	<b>9,548,778</b>

<b>Fund</b>	<b>Fund Description</b>	<b>Current Budget</b>	<b>Adjustments</b>	<b>Adjusted Budget</b>
12500	Emergency 911	5,188,090	602,562	5,790,652
12601	Arterial Impact Fee	(50,810,744)	(2,695,527)	(53,506,271)
12602	North Collector Impact Fee	4,139,284	48,890	4,188,174
12603	West Collector Impact Fee	298,145	(196,928)	101,217
12604	East Collector Impact Fee	4,212,053	(130,696)	4,081,357
12605	South Central Collector Impact Fee	(13,532,484)	(318,374)	(13,850,858)
<b>Total Transportation Impact Fees</b>		<b>(55,693,746)</b>	<b>(3,292,635)</b>	<b>(58,986,381)</b>
12801	Fire/Rescue Impact Fees	3,166,262	(36,590)	3,129,672
12802 *	Law Enforcement Impact Fees (Close Fund)	-	5,538	5,538
12804	Library - Impact Fees	134,566	192,331	326,897
12805 *	Drainage - Impact Fees (Close Fund)	-	20,010	20,010
<b>Total Development Impact Fees</b>		<b>3,300,828</b>	<b>181,289</b>	<b>3,482,117</b>
13300	17/92 Redevelopment Agency	9,172,311	(108,744)	9,063,567
<b>MSBU Funds</b>				
15000	MSBU: Street Lighting Districts	2,593,000	265,724	2,858,724
15100	MSBU: Residential Solid Waste	17,495,000	1,244,020	18,739,020
16000	MSBU: Main	929,800	135,418	1,065,218
16002	MSBU: Charter Oaks Tamarak (Close Fund)	-	-	-
16005	MSBU: Lake Mills	48,325	4,052	52,377
16006	MSBU: Lake Picket	114,130	5,542	119,672
16007	MSBU: Lake Amory	7,285	629	7,914
16010	MSBU: Cedar Ridge	39,575	1,889	41,464
16013	MSBU: Howell Creek	10,050	714	10,764
16024	MSBU: Lake of the Woods	-	-	-
16025	MSBU: Mirror Lake	17,300	1,641	18,941
16026	MSBU: Spring Lake	28,600	4,475	33,075
<b>Total MSBU Funds</b>		<b>1,195,065</b>	<b>154,360</b>	<b>1,349,425</b>
<b>Debt Service Funds</b>				
21400	Gas Tax Revenue Refunding Bonds	1,250,024	29,973	1,279,997
22100	Limited G.O. Bonds	5,835,364	158,752	5,994,116
22500	Sales Tax Revenue Bonds	7,175,982	6,719	7,182,701
<b>Total Debt Service Funds</b>		<b>14,261,370</b>	<b>195,444</b>	<b>14,456,814</b>
<b>Capital Project Funds</b>				
32000	Jail Expansion Projects	31,489,596	3,259,673	34,749,269
32100	Natural Lands/Trails Projects	12,030,536	132,250	12,162,786
32200	Courthouse Facilities Projects	2,626,478	312,658	2,939,136
<b>Total Capital Projects Fund</b>		<b>46,146,610</b>	<b>3,704,581</b>	<b>49,851,191</b>
<b>Enterprise Funds</b>				
40100	Water & Sewer: Operating	58,359,600	608,425	58,968,025
40102	Water & Sewer: Connection Fees - Water	9,348,604	472,891	9,821,495
40103	Water & Sewer: Connection Fees - Sewer	23,059,205	(3,054,792)	20,004,413
40105	Water & Sewer: Bond Series 2006	124,054,485	397,109	124,451,594
40107	Water & Sewer: Debt Service Reserves	14,721,180	-	14,721,180
40110	Water & Sewer: Grants	7,530,000	-	7,530,000
<b>Total Water &amp; Sewer</b>		<b>237,073,074</b>	<b>(1,576,367)</b>	<b>235,496,707</b>
40201	Solid Waste: Operating	41,279,981	2,740,958	44,020,939
40204	Solid Waste: Landfill Management Escrow	13,355,224	(408,071)	12,947,153
<b>Total Solid Waste</b>		<b>54,635,205</b>	<b>2,332,887</b>	<b>56,968,092</b>
50100	Self Insurance	18,257,314	4,019,164	22,276,478
<b>Grand Total</b>		<b>1,123,785,385</b>	<b>25,637,575</b>	<b>1,149,422,960</b>

**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 28<sup>th</sup> day of April, of 2009.

ATTEST:  
COMMISSIONERS

BOARD OF COUNTY  
SEMINOLE COUNTY, FLORIDA

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

By: \_\_\_\_\_  
BOB DALLARI, CHAIRMAN



*SEMINOLE COUNTY, FLORIDA*



**Mid-Year Budget Amendment  
Fiscal Year 2008/09**

**SEMINOLE COUNTY  
FY 2007/08 MIDYEAR ADJUSTMENTS  
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**MIDYEAR BUDGET AMENDMENT  
FISCAL YEAR FY 2008/09  
EXECUTIVE SUMMARY**

**OVERVIEW**

The “FY 2008/09 Midyear Budget Amendment” reconciles the actual results for the County’s fiscal year ended September 30, 2008 to the beginning budgetary fund balance for each fund in the FY 2008/09 budget. Additionally, the amendment addresses other known budgetary adjustments such as the carry forward of unexpended grant funds, changes in revenue estimates, operational modifications and miscellaneous changes. The total budget amendment of \$25,637,575 (detailed in Section A, Fund Summary), is comprised of adjustments to beginning fund balances totaling \$42,848,191, offset by grant adjustments totaling (\$632,446) and other mid-year adjustments totaling (\$16,578,170); comprised of a reduction in budgetary revenue estimates totaling (\$26,033,849) offset by transfers of \$9,455,679. The adjusted County-wide budget after amendment is \$1,149,422,960.

The “Midyear Budget Process” is a comprehensive review of the County’s current budget. The midyear package is designed to present the overall change in the following categories:

**Beginning Fund Balance (detailed in Section B)**

- **Adjustment for FY 2007/08 Carry Forward** – This constitutes a true-up of each fund’s budgetary beginning fund balance as of October 1, 2008 to actual results (or ending fund balance) per the County’s Comprehensive Annual Financial Report for the fiscal year ended September 30, 2008. The total budget adjustment of \$42,848,191 represents the difference between what was budgeted as the beginning fund balance for each fund and actual financial results experienced.

Beginning fund balance represents the cash forward or ending fund balances from the previous year and is comprised of one-time sources generated from unspent reserves, excess revenues, expenditure savings and carry forward projects that cannot be completed prior to the close of the fiscal year. The fund balance is an essential tool in maintaining the fiscal sustainability of the budget by providing for operating cash in the ensuing fiscal year as an interim flow to normal revenue streams, providing for renewal and replacement of public facilities and infrastructure, limiting a funds risk from revenue shortfalls and unexpected expenditures, and providing for economic stabilization until economic conditions improve. Because it is generated from one-time sources, fund balance is most prudently used to fund reserves and one-time expenses associated with capital projects.

The amount of fund balance held by each fund is dependent upon various factors. The size of the fund, the amount of reserves required, carry forward projects, source of revenues (i.e., bond funds, user fees), the predictability of revenues and expenditures, long and short term capital projects, and future planning all impact why fund balances can vary greatly by fund.

### **Budgetary Ending Fund Balance/Reserves (detailed in Section C)**

- **Adjustment for FY 2007/08 Actual (from Section B)** – Represents a corresponding adjustment to budgetary ending fund balance/reserves as a result of the beginning fund balance adjustment described above. The effect is an increase to budgetary ending fund balance/reserves of \$42,848,191.
- **Other Mid-year Adjustments (from Section D)** – Represent changes in sources of funding either from what was anticipated or from what was projected during the original budget process, and other adjustments to appropriations or transfers that effect the budgetary ending fund balance/reserves. These changes include adjustments for revenue shortfalls, special revenue fund true-ups, operational modifications and other miscellaneous accounting adjustments necessary to properly account for County resources. The net impact to budgetary ending fund balance/reserves is (\$20,601,129), inclusive of revenue reductions totaling \$26.1 Million.

General Fund	\$ 7,341,339
Infrastructure Sales Tax: 2001	6,531,395
Building Program Fund	1,185,000
Impact Fees	1,945,000
Solid Waste	3,235,600
Water and Sewer	1,420,000
Water and Sewer: Connection Fees	2,485,000
Transportation Trust	1,084,640
Tourist Development	435,000
Court Support - \$2 Technology Fee	410,000
<u>Total Major Revenue Reductions</u>	<u>\$ 26,072,974</u>

The dramatic decline in revenue is a result of the global economic fall that took place almost simultaneous with the adoption of the FY 2008/09 budget. According to the National Bureau of Economic Research, the United States has been in a recession since December 2007. However, until late September 2008 it was believed that the recession would be mild. The decisive event that drove the slowing economy and shaky markets into the abyss was the Lehman Brothers bankruptcy, followed by a plummeting S&P 500 Index. The crux of this recession is consumer spending, which is indicated to have had the sharpest drop since World War II.

As a result of economic conditions, major operating revenue sources have continued to decline. Revenue adjustments being made are based on current data and conservative projections of the eventual leveling off from declining conditions. The reductions reflected have been factored into the development of the FY 2009/10 budget.

### **Grant Adjustments (detailed in Section E)**

- **Grant Adjustment** – Represent fund adjustments to true-up budgetary balances of unexpended grant revenue to the actual available carryforward balance from fiscal year 2007/08.

## FY 2007/08 Results

The following is an overview of the fiscal status of the County's main operating funds.

### General Fund

Financial activities for FY 2007/08 resulted in a \$3,429,895 adjustment to the General fund's budgetary beginning fund balance. In addition, \$9,246,832 from the Jetta Point Park capital project, which is now being funded by Tourist Development Tax, is included in the "Other Mid-Year Adjustments" section of this book as a transfer from the Infrastructure Improvements capital fund to the General fund. This transfer will be made in FY 2008/09 but had been anticipated in the adopted beginning fund balance as cash forward from FY2007/08. Because this was projected fund balance revenue, the \$9.2 million transfer is added to the \$3.4 million, netting total undesignated cash forward of \$12,676,727.

The net adjustment to the General fund's budgetary beginning fund balance totaling \$12.6 million resulted from constitutional officers saving, Jetta Point Park Funds, FEMA reimbursement associated with the 2004 hurricanes and lower than usual expenditures attributed for the most part to conservatism in spending based on the economy.

The following table illustrates how the \$12.6 million increase in fund balance was generated and the impact of other midyear adjustments on the Adjusted General Fund Ending Fund Balance/Reserves.

<b>Adjustment to FY 2007/08 Actual</b>		<b>\$ 12,676,727</b>
<b><u>From Unascertained Results:</u></b>		
Constitutional Officers Savings	\$	1,300,817
Increased Jetta Park Funds		788,529
FEMA Disaster Relief		2,822,926
Personal Services		1,279,073
Operating Savings		4,439,095
Grants and Aids		598,478
Capital Outlay Savings		1,670,307
Other Revenue and Expenditure Adjustments		(222,498)
<b>Restated General Fund Adjustment</b>		<b>\$ 12,676,727</b>
Revenue Reductions Based on Current Trends		(7,287,801)
Appropriation of Accounting Adjustment Transfers For the Close-Out of Grant/Agency Funds		(93,635)
<b>Net Adjustment to Ending Fund Balance/Reserves</b>	<b>\$</b>	<b>5,295,291</b>
<b>Current Budget Ending Fund Balance/Reserves</b>		<b>37,354,796</b>
<b>Adjusted General Fund Ending Fund Balance/Reserves</b>	<b>\$</b>	<b>42,650,087</b>

The net adjustment to budgetary Reserves is an increase of \$5.3 million for a total General Fund Budgetary Reserve of \$42.7 million which is approximately 20% of current operating revenues.

### **Transportation Trust**

The Transportation Trust (inclusive of the Ninth Cent Gas Tax Fund) realized a \$2.0 million increase in fund balance attributed to a \$289,974 FEMA reimbursement of eligible expenses associated with the 2004 hurricanes, additional expenditure savings from personal services resulting from the frozen vacant positions and maintenance costs resulting from conservatism in spending based on declining economic conditions. Mid-year adjustments include a reduction in gas tax revenue estimates totaling \$1.1 million, offset by a reduction of \$647,276 to the LYNX appropriation to equal the funding agreement approved by the Board on January 29, 2009.

### **Building Program Fund**

An increase in the Building Program Fund budgetary beginning fund balance of \$274,388 is offset by reductions in revenue projections of \$1.2 million. The issuance of new construction permits for single family homes is down 44% and new commercial construction permits are down 51% in comparison to prior year activity through February. Although overall permits are down only 15%, the valuation of permits issued is almost 60% below prior year. While the reduction in revenue is being absorbed by use of fund reserves on a budgetary basis; the Planning and Development Department has taken internal measures to enact expenditure savings within the current fiscal year to protect depleting reserves.

### **Tourist Development Fund**

An increase in the original 3% Tourist Development Tax fund balance totaling \$33,883 is offset by a reduction of \$435,000 in projected revenue for FY 2008/09. The revenue reduction is being applied to the original 3% Tourist Development tax collections which through February 2009 are down 18% from prior year receipts. A penny today represents approximately \$630,000 annually, down 28% from \$875,000 in FY 2005/06.

The Board adopted an ordinance implementing an additional 2% tourist development tax that went into full effect February 2009. The additional 2% is anticipated to bring in \$1.2 million annually to support the construction and maintenance of Jetta Point Park. The revenue has not been budgeted or appropriated in FY 2008/09, pending Board decision based on bid results.

### **Fire Fund**

The Fire Protection Fund beginning fund balance increased \$3.6 million over the current budgetary fund balance for FY 2008/09. This increase is attributed to \$2.0 million in revenue and \$1.6 million in expenditure savings from budgetary projections. Additional revenues were generated by \$909,708 in ambulance transport fees, \$971,856 in interest on investments, and \$123,640 in FEMA reimbursements from the 2004 hurricanes. Expenditure savings included \$1.4 million in personal services associated with vacancies and lapsed salary dollars.

Ending reserves are being increased \$4,944,239 resulting from the proposed realignment of fire station construction projects. With declining assessed valuations of property, the MSTU revenue is anticipated to be reduced in FY2009/10 and again in FY2010/11, prompting a recommended delay in construction of Fire Station 19 (Lake Emma) until FY 2012/13. This delay in construction will free up \$2.5 million and allow for the use of \$2.4 million in fire impact fees, previously planned for Fire Station 19 construction, to be used for the construction of Fire Station 29 (Aloma Ave) in lieu of Fire Funds. The total increase to ending fund balance/reserves is \$4.9 million to assist in economic stabilization over the next three years. Budgetary ending fund balance/ reserves after mid-year adjustments are \$28.7 million.

### **Infrastructure Sales Tax**

The Infrastructure Sales Tax Fund beginning fund balance was increased \$4.0 million from budgetary estimates primarily associated with project savings associated with project close-outs.

The 2001 Infrastructure Sales Tax beginning fund balance adjustment is offset by a reduction of \$6.5 million. FY 2008/09 marks the third consecutive year of negative growth in sales tax revenue. With no real growth anticipated before 2011, an adjustment to the 2001 Infrastructure Sales Tax distribution rates between the County and School Board will be necessary in 2010 to insure proportionate shares of the gross infrastructure sales tax collections are distributed in compliance with voter approved referendum.

### **Impact Fee Funds**

Impact fees follow building permit trends and likewise are down from prior year actual revenue by 45% in transportation impact fees, 57% in fire fees, and 60% in library impact fees.

Transportation Impact Fees: The transportation impact fee funds are supported through an interfund loan from the 1991 Infrastructure Sales Tax Fund. The deficit beginning fund balances are reflective of the loan balances as of October 1, 2008. The loan is to be paid off by collections of impact fees in the respective funds over the life of the program. Any unpaid balance resulting at the end of the impact fee program will be absorbed by the infrastructure sales tax. Overall the loan balance was increased from the budgetary projection by \$1.5 million primarily as a result of declining impact fee collections.

FY2009/10 revenue estimates are being reduced by \$1.8 million in line with building permit trends. The budgetary interfund loan balance at the end of FY2008/09 is \$74.6 million. The actual loan balance is anticipated to be lower as budgetary appropriations are reflective of road projects that will continue into FY 2009/10.

Development Impact Fees: An increase of \$336,289 in fund balance revenue for Development Impact fees is primarily attributed to unspent Library Impact Fees. The reduction of \$115,000 in fire impact fees and \$40,000 in Library Impact Fees is a result of updated estimates based on building permit trends.

## **RESOLUTION**

THE FOLLOWING RESOLUTION AMENDING RESOLUTION No. 08-R-224 FOR FISCAL YEAR 2008/09 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 APRIL 28, 2009.

**WHEREAS**, the proposed budget for Fiscal Year 2008/09 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 September 23, 2008 the Board of County Commissioners passed Resolution No. 08-R-224 making appropriations for the Fiscal Year 2008/09 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.

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00101	Police Education	244,528	165,188	409,716
00103	Natural Lands Endowment	850,337	190,099	1,040,436
00104	Boating Improvements	666,592	769	667,361
10400	Building Program Fund	5,105,509	(910,612)	4,194,897
11000	Tourist Development - 3%	5,998,894	(401,117)	5,597,777
11200	Fire Protection	83,634,543	3,677,256	87,311,799
11500	Infrastructure Sales Tax: 1991	168,016,777	518,144	168,534,921
11541	Infrastructure Sales Tax: 2001	129,704,112	(3,074,416)	126,629,696
<b>Total Infrastructure Sales Tax</b>		<b>297,720,889</b>	<b>(2,556,272)</b>	<b>295,164,617</b>
11800	EMS Trust	535,028	4,756	539,784
00102	Tank Inspections	280,914	(33,454)	247,460
00106	Petroleum Clean-up	405,017	37,428	442,445
11901	CDBG	5,339,251	(462,654)	4,876,597
11902	HOME	3,309,899	(286,837)	3,023,062
11903	Drug Abuse (Close Fund)	-	-	-
11904	Emergency Shelter	106,525	-	106,525
11905	CSBG	246,352	-	246,352
11907	Hazardous Mitigation - Wind Grant (Close Fund)	-	14,746	14,746
11908	Disaster Preparedness	122,742	-	122,742
11910	EMS Matching	185,022	61,674	246,696
11911	Hurricane Housing & Recovery	38,000	10,371	48,371
11912	Public Safety Grants (State)	11,638	62	11,700
11913	Public Safety Grants (Other)	1,716,670	17,210	1,733,880
11914	FRDAP Grants	411,892	-	411,892
11915	Public Safety Grants (Federal)	131,535	(26,098)	105,437
11916	Public Works Grants (State)	14,579,307	-	14,579,307
11917	Leisure Service Grants (Federal)	-	-	-
11918	Planning & Development Grants (State) (Close Fund)	-	13,022	13,022
11919	Community Service Grants	480,000	(37,898)	442,102
11920	Neighborhood Stabilization Grant	7,019,514	-	7,019,514
<b>Total Grants</b>		<b>34,384,278</b>	<b>(692,428)</b>	<b>33,691,850</b>
12007	SHIP: FY06/07	1,353,000	(71,086)	1,281,914
12008	SHIP: FY07/08	4,286,997	215,754	4,502,751
12009	SHIP: FY08/09	3,764,113	-	3,764,113
<b>Total SHIP Funds</b>		<b>9,404,110</b>	<b>144,668</b>	<b>9,548,778</b>

<b>Fund</b>	<b>Fund Description</b>	<b>Current Budget</b>	<b>Adjustments</b>	<b>Adjusted Budget</b>
12500	Emergency 911	5,188,090	602,562	5,790,652
12601	Arterial Impact Fee	(50,810,744)	(2,695,527)	(53,506,271)
12602	North Collector Impact Fee	4,139,284	48,890	4,188,174
12603	West Collector Impact Fee	298,145	(196,928)	101,217
12604	East Collector Impact Fee	4,212,053	(130,696)	4,081,357
12605	South Central Collector Impact Fee	(13,532,484)	(318,374)	(13,850,858)
<b>Total Transportation Impact Fees</b>		<b>(55,693,746)</b>	<b>(3,292,635)</b>	<b>(58,986,381)</b>
12801	Fire/Rescue Impact Fees	3,166,262	(36,590)	3,129,672
12802 *	Law Enforcement Impact Fees (Close Fund)	-	5,538	5,538
12804	Library - Impact Fees	134,566	192,331	326,897
12805 *	Drainage - Impact Fees (Close Fund)	-	20,010	20,010
<b>Total Development Impact Fees</b>		<b>3,300,828</b>	<b>181,289</b>	<b>3,482,117</b>
13300	17/92 Redevelopment Agency	9,172,311	(108,744)	9,063,567
<b>MSBU Funds</b>				
15000	MSBU: Street Lighting Districts	2,593,000	265,724	2,858,724
15100	MSBU: Residential Solid Waste	17,495,000	1,244,020	18,739,020
16000	MSBU: Main	929,800	135,418	1,065,218
16002	MSBU: Charter Oaks Tamarak (Close Fund)	-	-	-
16005	MSBU: Lake Mills	48,325	4,052	52,377
16006	MSBU: Lake Picket	114,130	5,542	119,672
16007	MSBU: Lake Amory	7,285	629	7,914
16010	MSBU: Cedar Ridge	39,575	1,889	41,464
16013	MSBU: Howell Creek	10,050	714	10,764
16024	MSBU: Lake of the Woods	-	-	-
16025	MSBU: Mirror Lake	17,300	1,641	18,941
16026	MSBU: Spring Lake	28,600	4,475	33,075
<b>Total MSBU Funds</b>		<b>1,195,065</b>	<b>154,360</b>	<b>1,349,425</b>
<b>Debt Service Funds</b>				
21400	Gas Tax Revenue Refunding Bonds	1,250,024	29,973	1,279,997
22100	Limited G.O. Bonds	5,835,364	158,752	5,994,116
22500	Sales Tax Revenue Bonds	7,175,982	6,719	7,182,701
<b>Total Debt Service Funds</b>		<b>14,261,370</b>	<b>195,444</b>	<b>14,456,814</b>
<b>Capital Project Funds</b>				
32000	Jail Expansion Projects	31,489,596	3,259,673	34,749,269
32100	Natural Lands/Trails Projects	12,030,536	132,250	12,162,786
32200	Courthouse Facilities Projects	2,626,478	312,658	2,939,136
<b>Total Capital Projects Fund</b>		<b>46,146,610</b>	<b>3,704,581</b>	<b>49,851,191</b>
<b>Enterprise Funds</b>				
40100	Water & Sewer: Operating	58,359,600	608,425	58,968,025
40102	Water & Sewer: Connection Fees - Water	9,348,604	472,891	9,821,495
40103	Water & Sewer: Connection Fees - Sewer	23,059,205	(3,054,792)	20,004,413
40105	Water & Sewer: Bond Series 2006	124,054,485	397,109	124,451,594
40107	Water & Sewer: Debt Service Reserves	14,721,180	-	14,721,180
40110	Water & Sewer: Grants	7,530,000	-	7,530,000
<b>Total Water &amp; Sewer</b>		<b>237,073,074</b>	<b>(1,576,367)</b>	<b>235,496,707</b>
40201	Solid Waste: Operating	41,279,981	2,740,958	44,020,939
40204	Solid Waste: Landfill Management Escrow	13,355,224	(408,071)	12,947,153
<b>Total Solid Waste</b>		<b>54,635,205</b>	<b>2,332,887</b>	<b>56,968,092</b>
50100	Self Insurance	18,257,314	4,019,164	22,276,478
<b>Grand Total</b>		<b>1,123,785,385</b>	<b>25,637,575</b>	<b>1,149,422,960</b>



**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 28<sup>th</sup> day of April, of 2009.

ATTEST:  
COMMISSIONERS

BOARD OF COUNTY  
SEMINOLE COUNTY, FLORIDA

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

By: \_\_\_\_\_  
BOB DALLARI, CHAIRMAN



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Fund Summary**

Fund	Fund Description	Current Budget	Adjustments			Total Adjustments	Adjusted Budget
			Adjustment to FY2008/09 Actual	Other Mid-year Adjustments	Grant Adjustments		
<b>General Fund and Subfunds</b>							
00100	General Fund	\$ 275,701,201	\$ 3,429,895	\$ 1,959,031	\$ -	\$ 5,388,926	\$ 281,090,127
00108	Facilities Maintenance Fund	2,017,755	518,266	-	-	518,266	2,536,021
11400	Court Support - \$2 Technology Fee	2,168,164	277,011	(410,000)	-	(132,989)	2,035,175
12300	Alcohol / Drug Abuse	85,000	33,012	-	-	33,012	118,012
12302	Teen Court	318,652	24,555	-	-	24,555	343,207
12901	Civil Mediation: County	185,975	23,319	-	-	23,319	209,294
12902	Civil Mediation: Circuit	238,257	10,732	-	-	10,732	248,989
12903	Family Mediation	190,000	25,034	-	-	25,034	215,034
13000	Stormwater	11,620,655	879,243	-	-	879,243	12,499,898
13100	Economic Development	2,758,044	385,842	-	-	385,842	3,143,886
30600	Infrastructure Improvements	319,282	9,854,591	74,125	-	9,928,716	10,247,998
60301	BOCC Agency Funding (Close Fund)	-	(1,479)	1,479	-	-	-
60302	Public Safety - System Wide Training	42,000	124,925	-	-	124,925	166,925
60303	Libraries	134,752	112,500	(35,000)	-	77,500	212,252
60304	Animal Services - Donations	20,000	77,335	-	-	77,335	97,335
60305	Historical Commission	-	-	-	-	-	-
60307	4 H Counsel / Cooperative Extension	-	-	-	-	-	-
60308	Adult Drug Court	-	-	-	-	-	-
	<b>Total General Fund</b>	<b>295,799,737</b>	<b>15,774,781</b>	<b>1,589,635</b>	<b>-</b>	<b>17,364,416</b>	<b>313,164,153</b>
<b>Special Revenue Funds</b>							
10101	Transportation Trust	30,378,069	2,119,166	(884,640)	-	1,234,526	31,612,595
10102	Ninth Cent Gas Tax	5,438,750	(105,959)	(200,000)	-	(305,959)	5,132,791
	<b>Total Transportation Trust</b>	<b>35,816,819</b>	<b>2,013,207</b>	<b>(1,084,640)</b>	<b>-</b>	<b>928,567</b>	<b>36,745,386</b>
00101	Police Education	244,528	165,188	-	-	165,188	409,716
00103	Natural Lands Endowment	850,337	190,099	-	-	190,099	1,040,436
00104	Boating Improvements	666,592	769	-	-	769	667,361



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Fund Summary**

Fund	Fund Description	Current Budget	Adjustments			Total Adjustments	Adjusted Budget
			Adjustment to FY2008/09 Actual	Other Mid-year Adjustments	Grant Adjustments		
10400	Building Program Fund	5,105,509	274,388	(1,185,000)	-	(910,612)	4,194,897
11000	Tourist Development - 3%	5,998,894	33,883	(435,000)	-	(401,117)	5,597,777
11200	Fire Protection	83,634,543	3,615,582	61,674	-	3,677,256	87,311,799
11500	Infrastructure Sales Tax: 1991	168,016,777	518,144	-	-	518,144	168,534,921
11541	Infrastructure Sales Tax: 2001	129,704,112	3,456,979	(6,531,395)	-	(3,074,416)	126,629,696
	Total Infrastructure Sales Tax	<u>297,720,889</u>	<u>3,975,123</u>	<u>(6,531,395)</u>	<u>-</u>	<u>(2,556,272)</u>	<u>295,164,617</u>
11800	EMS Trust	535,028	-	-	4,756	4,756	539,784
00102	Tank Inspections	280,914	-	-	(33,454)	(33,454)	247,460
00106	Petroleum Clean-up	405,017	-	-	37,428	37,428	442,445
11901	CDBG	5,339,251	-	-	(462,654)	(462,654)	4,876,597
11902	HOME	3,309,899	-	-	(286,837)	(286,837)	3,023,062
11903	Drug Abuse (Close Fund)	-	(70,709)	70,709	-	-	-
11904	Emergency Shelter	106,525	-	-	-	-	106,525
11905	CSBG	246,352	-	-	-	-	246,352
11907	Hazardous Mitigation - Wind Grant (Close Fund)	-	14,746	-	-	14,746	14,746
11908	Disaster Preparedness	122,742	-	-	-	-	122,742
11910	EMS Matching	185,022	61,674	-	-	61,674	246,696
11911	Hurricane Housing & Recovery	38,000	-	-	10,371	10,371	48,371
11912	Public Safety Grants (State)	11,638	-	-	62	62	11,700
11913	Public Safety Grants (Other)	1,716,670	-	-	17,210	17,210	1,733,880
11914	FRDAP Grants	411,892	-	-	-	-	411,892
11915	Public Safety Grants (Federal)	131,535	-	-	(26,098)	(26,098)	105,437
11916	Public Works Grants (State)	14,579,307	-	-	-	-	14,579,307
11917	Leisure Service Grants (Federal) (Close Fund)	-	(21,447)	21,447	-	-	-
11918	Planning & Development Grants (State) (Close Fund)	-	13,022	-	-	13,022	13,022
11919	Community Service Grants	480,000	-	-	(37,898)	(37,898)	442,102
11920	Neighborhood Stabilization Grant	7,019,514	-	-	-	-	7,019,514
	Total Grants	<u>34,384,278</u>	<u>(2,714)</u>	<u>92,156</u>	<u>(781,870)</u>	<u>(692,428)</u>	<u>33,691,850</u>



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Fund Summary**

Fund	Fund Description	Current Budget	Adjustments			Total Adjustments	Adjusted Budget
			Adjustment to FY2008/09 Actual	Other Mid-year Adjustments	Grant Adjustments		
12007	SHIP: FY06/07	1,353,000	-	-	(71,086)	(71,086)	1,281,914
12008	SHIP: FY07/08	4,286,997	-	-	215,754	215,754	4,502,751
12009	SHIP: FY08/09	3,764,113	-	-	-	-	3,764,113
	Total SHIP Funds	9,404,110	-	-	144,668	144,668	9,548,778
12101	Law Enforcement: Local	-	-	-	-	-	-
12102	Law Enforcement: Justice	-	-	-	-	-	-
12103	Law Enforcement: Federal	-	-	-	-	-	-
	Total Law Enforcement Trust	-	-	-	-	-	-
12500	Emergency 911	5,188,090	602,562	-	-	602,562	5,790,652
12601	Arterial Impact Fee	(50,810,744)	(1,245,527)	(1,450,000)	-	(2,695,527)	(53,506,271)
12602	North Collector Impact Fee	4,139,284	48,890	-	-	48,890	4,188,174
12603	West Collector Impact Fee	298,145	(121,928)	(75,000)	-	(196,928)	101,217
12604	East Collector Impact Fee	4,212,053	49,304	(180,000)	-	(130,696)	4,081,357
12605	South Central Collector Impact Fee	(13,532,484)	(233,374)	(85,000)	-	(318,374)	(13,850,858)
	Total Transportation Impact Fees	(55,693,746)	(1,502,635)	(1,790,000)	-	(3,292,635)	(58,986,381)
12801	Fire/Rescue Impact Fees	3,166,262	78,410	(115,000)	-	(36,590)	3,129,672
12802 *	Law Enforcement Impact Fees (Close Fund)	-	5,538	-	-	5,538	5,538
12804	Library - Impact Fees	134,566	232,331	(40,000)	-	192,331	326,897
12805 *	Drainage - Impact Fees (Close Fund)	-	20,010	-	-	20,010	20,010
	Total Development Impact Fees	3,300,828	336,289	(155,000)	-	181,289	3,482,117
13300	17/92 Redevelopment Agency	9,172,311	(108,744)	-	-	(108,744)	9,063,567

\*Fund 12802 and 12805 are not true impact fee funds. Future fee revenue will be deposited into the General Fund.



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Fund Summary**

Fund	Fund Description	Current Budget	Adjustments			Total Adjustments	Adjusted Budget
			Adjustment to FY2008/09 Actual	Other Mid-year Adjustments	Grant Adjustments		
<b>MSBU Funds</b>							
15000	MSBU: Street Lighting Districts	2,593,000	265,724	-	-	265,724	2,858,724
15100	MSBU: Residential Solid Waste	17,495,000	1,244,020	-	-	1,244,020	18,739,020
16000	MSBU: Main	929,800	135,418	-	-	135,418	1,065,218
16002	MSBU: Charter Oaks Tamarak (Close Fund)	-	-	-	-	-	-
16005	MSBU: Lake Mills	48,325	4,052	-	-	4,052	52,377
16006	MSBU: Lake Picket	114,130	5,542	-	-	5,542	119,672
16007	MSBU: Lake Amory	7,285	629	-	-	629	7,914
16010	MSBU: Cedar Ridge	39,575	1,889	-	-	1,889	41,464
16013	MSBU: Howell Creek	10,050	714	-	-	714	10,764
16024	MSBU: Lake of the Woods	-	-	-	-	-	-
16025	MSBU: Mirror Lake	17,300	1,641	-	-	1,641	18,941
16026	MSBU: Spring Lake	28,600	4,475	-	-	4,475	33,075
	Total MSBU Funds	1,195,065	154,360	-	-	154,360	1,349,425
<b>Debt Service Funds</b>							
21400	Gas Tax Revenue Refunding Bonds	1,250,024	29,973	-	-	29,973	1,279,997
22100	Limited G.O. Bonds	5,835,364	158,752	-	-	158,752	5,994,116
22500	Sales Tax Revenue Bonds	7,175,982	6,719	-	-	6,719	7,182,701
	Total Debt Service Funds	14,261,370	195,444	-	-	195,444	14,456,814
<b>Capital Project Funds</b>							
32000	Jail Expansion Projects	31,489,596	3,259,673	-	-	3,259,673	34,749,269
32100	Natural Lands/Trails Projects	12,030,536	132,250	-	-	132,250	12,162,786
32200	Courthouse Facilities Projects	2,626,478	312,658	-	-	312,658	2,939,136
	Total Capital Projects Fund	46,146,610	3,704,581	-	-	3,711,300	57,033,892



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Fund Summary**

Fund	Fund Description	Current Budget	Adjustments			Total Adjustments	Adjusted Budget
			Adjustment to FY2008/09 Actual	Other Mid-year Adjustments	Grant Adjustments		
<b>Enterprise Funds</b>							
40100	Water & Sewer: Operating	58,359,600	2,028,425	(1,420,000)	-	608,425	58,968,025
40102	Water & Sewer: Connection Fees - Water	9,348,604	1,157,891	(685,000)	-	472,891	9,821,495
40103	Water & Sewer: Connection Fees - Sewer	23,059,205	(1,254,792)	(1,800,000)	-	(3,054,792)	20,004,413
40105	Water & Sewer: Bond Series 2006	124,054,485	397,109	-	-	397,109	124,451,594
40107	Water & Sewer: Debt Service Reserves	14,721,180	-	-	-	-	14,721,180
40110	Water & Sewer: Grants	7,530,000	-	-	-	-	7,530,000
	Total Water & Sewer	<u>237,073,074</u>	<u>2,328,633</u>	<u>(3,905,000)</u>	<u>-</u>	<u>(1,576,367)</u>	<u>235,496,707</u>
40201	Solid Waste: Operating	41,279,981	5,976,558	(3,235,600)	-	2,740,958	44,020,939
40204	Solid Waste: Landfill Management Escrow	13,355,224	(408,071)	-	-	(408,071)	12,947,153
	Total Solid Waste	<u>54,635,205</u>	<u>5,568,487</u>	<u>(3,235,600)</u>	<u>-</u>	<u>2,332,887</u>	<u>56,968,092</u>
50100	Self Insurance	18,257,314	4,019,164	-	-	4,019,164	22,276,478
	<b>Grand Total</b>	<u><b>\$ 1,123,785,385</b></u>	<u><b>\$ 42,848,191</b></u>	<u><b>\$ (16,578,170)</b></u>	<u><b>\$ (632,446)</b></u>	<u><b>\$ 25,637,575</b></u>	<u><b>\$ 1,149,422,960</b></u>



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Beginning Fund Balance Summary**

Fund	Fund Description	FY2007/08 Ending Fund Balance			Non-Budgetary Adjustments	Actual 9/30/2008 Ending Fund Balance
		FY 2008/09 Current Beg Fund Bal	Adjustment for FY 2007/08 Carryforward	FY 2008/09 Adjusted Beg Fund Bal		
<b>General Fund and Subfunds</b>						
00100	General Fund	\$ 58,123,649	\$ 3,429,895	\$ 61,553,544	\$ (1,050,187)	\$ 60,503,357
00108	Facilities Maintenance Fund	820,769	518,266	1,339,035	-	1,339,035
11400	Court Support - \$2 Technology Fee	1,308,164	277,011	1,585,175	-	1,585,175
12300	Alcohol / Drug Abuse	-	33,012	33,012	-	33,012
12302	Teen Court	108,652	24,555	133,207	-	133,207
12901	Civil Mediation: County	185,975	23,319	209,294	-	209,294
12902	Civil Mediation: Circuit	238,257	10,732	248,989	-	248,989
12903	Family Mediation	190,000	25,034	215,034	-	215,034
13000	Stormwater	5,123,812	879,243	6,003,055	-	6,003,055
13100	Economic Development	1,352,955	385,842	1,738,797	-	1,738,797
30600	Infrastructure Improvements	319,282	9,854,591	10,173,873	-	10,173,873
60301	BOCC Agency Funding (Close Fund)	-	(1,479)	(1,479)	-	(1,479)
60302	Public Safety - System Wide Training	-	124,925	124,925	-	124,925
60303	Libraries	59,752	112,500	172,252	-	172,252
60304	Animal Services - Donations	20,000	77,335	97,335	-	97,335
60305	Historical Commission	-	-	-	25,338	25,338
60307	4 H Counsel / Cooperative Extension	-	-	-	34,012	34,012
60308	Adult Drug Court	-	-	-	7,468	7,468
	Total General Fund	<u>67,851,267</u>	<u>15,774,781</u>	<u>83,626,048</u>	<u>(983,369)</u>	<u>82,642,679</u>
<b>Special Revenue Funds</b>						
10101	Transportation Trust	9,263,210	2,119,166	11,382,376	835,976	12,218,352
10102	Ninth Cent Gas Tax	169,009	(105,959)	63,050	-	63,050
	Total Transportation Trust	<u>9,432,219</u>	<u>2,013,207</u>	<u>11,445,426</u>	<u>835,976</u>	<u>12,281,402</u>
00101	Police Education	-	165,188	165,188	-	165,188
00103	Natural Lands Endowment	815,337	190,099	1,005,436	-	1,005,436
00104	Boating Improvements	560,592	769	561,361	-	561,361



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Beginning Fund Balance Summary**

Fund	Fund Description	FY2007/08 Ending Fund Balance			Non-Budgetary Adjustments	Actual 9/30/2008 Ending Fund Balance
		FY 2008/09 Current Beg Fund Bal	Adjustment for FY 2007/08 Carryforward	FY 2008/09 Adjusted Beg Fund Bal		
10400	Building Program Fund	1,957,009	274,388	2,231,397	-	2,231,397
11000	Tourist Development - 3%	3,623,894	33,883	3,657,777	-	3,657,777
11200	Fire Protection	31,593,421	3,615,582	35,209,003	267,983	35,476,986
11500	Infrastructure Sales Tax: 1991	163,714,770	518,144	164,232,914	-	164,232,914
11541	Infrastructure Sales Tax: 2001	77,292,922	3,456,979	80,749,901	-	80,749,901
	Total Infrastructure Sales Tax	<u>241,007,692</u>	<u>3,975,123</u>	<u>244,982,815</u>	-	<u>244,982,815</u>
11800	EMS Trust	-	-	-	-	-
00102	Tank Inspections	-	-	-	123,671	123,671
00106	Petroleum Clean-up	-	-	-	149,331	149,331
11901	CDBG	-	-	-	(87,296)	(87,296)
11902	HOME	-	-	-	60,116	60,116
11903	Drug Abuse (Close Fund)	-	(70,709)	(70,709)	-	(70,709)
11904	Emergency Shelter	-	-	-	-	-
11905	CSBG	-	-	-	91	91
11907	Hazardous Mitigation - Wind Grant (Close Fund)	-	14,746	14,746	-	14,746
11908	Disaster Preparedness	-	-	-	14,961	14,961
11910	EMS Matching	-	61,674	61,674	-	61,674
11911	Hurricane Housing & Recovery	-	-	-	1,348	1,348
11912	Public Safety Grants (State)	-	-	-	5,942	5,942
11913	Public Safety Grants (Other)	-	-	-	7,250	7,250
11914	FRDAP Grants	-	-	-	-	-
11915	Public Safety Grants (Federal)	-	-	-	(27,250)	(27,250)
11916	Public Works Grants (State)	-	-	-	313,493	313,493
11917	Leisure Service Grants (Federal) (Close Fund)	-	(21,447)	(21,447)	-	(21,447)
11918	Planning & Development Grants (State) (Close Fund)	-	13,022	13,022	-	13,022
11919	Community Service Grants	-	-	-	-	-
11920	Neighborhood Stabilization Grant	-	-	-	-	-
	Total Grants	<u>-</u>	<u>(2,714)</u>	<u>(2,714)</u>	<u>561,657</u>	<u>558,943</u>





**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Beginning Fund Balance Summary**

Fund	Fund Description	FY2007/08 Ending Fund Balance			Non-Budgetary Adjustments	Actual 9/30/2008 Ending Fund Balance
		FY 2008/09 Current Beg Fund Bal	Adjustment for FY 2007/08 Carryforward	FY 2008/09 Adjusted Beg Fund Bal		
12007	SHIP: FY06/07	-	-	-	-	-
12008	SHIP: FY07/08	-	-	-	-	-
12009	SHIP: FY08/09	-	-	-	-	-
	Total SHIP	-	-	-	-	-
12101	Law Enforcement: Local	-	-	-	58,019	58,019
12102	Law Enforcement: Justice	-	-	-	102,555	102,555
12103	Law Enforcement: Federal	-	-	-	17	17
	Total Law Enforcement Trust	-	-	-	160,591	160,591
12500	Emergency 911	2,598,090	602,562	3,200,652	-	3,200,652
12601	Arterial Impact Fee	(54,010,744)	(1,245,527)	(55,256,271)	-	(55,256,271)
12602	North Collector Impact Fee	4,011,482	48,890	4,060,372	-	4,060,372
12603	West Collector Impact Fee	(464,874)	(121,928)	(586,802)	-	(586,802)
12604	East Collector Impact Fee	3,858,095	49,304	3,907,399	-	3,907,399
12605	South Central Collector Impact Fee	(13,632,484)	(233,374)	(13,865,858)	-	(13,865,858)
	Total Transportation Impact Fees	(60,238,525)	(1,502,635)	(61,741,160)	-	(61,741,160)
12801	Fire/Rescue Impact Fees	2,866,262	78,410	2,944,672	-	2,944,672
12802*	Law Enforcement Impact Fees (Close Fund)	-	5,538	5,538	-	5,538
12804	Library - Impact Fees	59,566	232,331	291,897	-	291,897
12805*	Drainage - Impact Fees (Close Fund)	-	20,010	20,010	-	20,010
	Total Development Impact Fees	2,925,828	336,289	3,262,117	-	3,262,117
13300	17/92 Redevelopment Agency	6,655,784	(108,744)	6,547,040	-	6,547,040

\*Fund 12802 and 12805 are not true impact fee funds. Future fee revenue will be deposited into the General Fund.



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Beginning Fund Balance Summary**

Fund	Fund Description	FY2007/08 Ending Fund Balance			Non-Budgetary Adjustments	Actual 9/30/2008 Ending Fund Balance
		FY 2008/09 Current Beg Fund Bal	Adjustment for FY 2007/08 Carryforward	FY 2008/09 Adjusted Beg Fund Bal		
<b>MSBU Funds</b>						
15000	MSBU: Street Lighting Districts	467,300	265,724	733,024	-	733,024
15100	MSBU: Residential Solid Waste	5,585,000	1,244,020	6,829,020	-	6,829,020
16000	MSBU: Main	325,000	135,418	460,418	-	460,418
16002	MSBU: Charter Oaks Tamarak (Close Fund)	-	-	-	116	116
16005	MSBU: Lake Mills	1,500	4,052	5,552	-	5,552
16006	MSBU: Lake Picket	89,180	5,542	94,722	-	94,722
16007	MSBU: Lake Amory	385	629	1,014	-	1,014
16010	MSBU: Cedar Ridge	4,500	1,889	6,389	-	6,389
16013	MSBU: Howell Creek	9,500	714	10,214	-	10,214
16024	MSBU: Lake of the Woods	-	-	-	-	-
16025	MSBU: Mirror Lake	2,500	1,641	4,141	-	4,141
16026	MSBU: Spring Lake	500	4,475	4,975	-	4,975
	Total MSBU Funds	<u>433,065</u>	<u>154,360</u>	<u>587,425</u>	<u>116</u>	<u>587,541</u>
<b>Debt Service Funds</b>						
21400	Gas Tax Revenue Refunding Bonds	-	29,973	29,973	-	29,973
22100	Limited G.O. Bonds	1,373,379	158,752	1,532,131	-	1,532,131
22500	Sales Tax Revenue Bonds	188,151	6,719	194,870	-	194,870
	Total Debt Service Funds	<u>1,561,530</u>	<u>195,444</u>	<u>1,756,974</u>	<u>-</u>	<u>1,756,974</u>
<b>Capital Project Funds</b>						
32000	Jail Expansion Project	31,489,596	3,259,673	34,749,269	-	34,749,269
32100	Natural Lands/Trails Projects	10,542,121	132,250	10,674,371	-	10,674,371
32200	Courthouse Facilities Projects	2,626,478	312,658	2,939,136	-	2,939,136
	Total Capital Project Funds	<u>44,658,195</u>	<u>3,704,581</u>	<u>48,362,776</u>	<u>-</u>	<u>48,362,776</u>



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Beginning Fund Balance Summary**

Fund	Fund Description	FY2007/08 Ending Fund Balance			Non-Budgetary Adjustments	Actual 9/30/2008 Ending Fund Balance
		FY 2008/09 Current Beg Fund Bal	Adjustment for FY 2007/08 Carryforward	FY 2008/09 Adjusted Beg Fund Bal		
<b>Enterprise Funds</b>						
40100	Water & Sewer: Operating	13,849,637	2,028,425	15,878,062	-	15,878,062
40102	Water & Sewer: Connection Fees - Water	8,380,604	1,157,891	9,538,495	-	9,538,495
40103	Water & Sewer: Connection Fees - Sewer	19,859,205	(1,254,792)	18,604,413	-	18,604,413
40105	Water & Sewer: Bonds Series 2006	123,054,485	397,109	123,451,594	-	123,451,594
40107	Water & Sewer: Debt Service Reserves	14,721,180	-	14,721,180	-	14,721,180
40110	Water & Sewer: Grants	-	-	-	-	-
		<u>179,865,111</u>	<u>2,328,633</u>	<u>182,193,744</u>	<u>-</u>	<u>182,193,744</u>
40201	Solid Waste: Operating	25,764,081	5,976,558	31,740,639	-	31,740,639
40204	Solid Waste: Landfill Management Escrow	13,195,224	(408,071)	12,787,153	-	12,787,153
		<u>38,959,305</u>	<u>5,568,487</u>	<u>44,527,792</u>	<u>-</u>	<u>44,527,792</u>
50100	Self Insurance	8,446,089	4,019,164	12,465,253	(4,568,306)	7,896,947
	<b>Grand Total</b>	<b><u>\$ 588,758,203</u></b>	<b><u>\$ 42,848,191</u></b>	<b><u>\$ 631,606,394</u></b>	<b><u>\$ (3,725,352)</u></b>	<b><u>\$ 627,881,042</u></b>



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Ending Fund Balance / Reserves\***

Fund	Fund Description	Budgetary Fund Reserves	Adjustments		Adjusted Budgetary Fund Reserves
			Adjustment to FY2007/08 Actual	Other Mid-Year Adjustments	
<b><u>General Fund and Subfunds</u></b>					
00100	General Fund	\$ 37,354,796	\$ 3,429,895	\$ 1,865,396	\$ 42,650,087
00108	Facilities Maintenance Fund	-	518,266	-	518,266
11400	Court Support - \$2 Technology Fee	668,164	277,011	(410,000)	535,175
12300	Alcohol / Drug Abuse	-	33,012	(33,012)	-
12302	Teen Court	-	24,555	(24,555)	-
12901	Civil Mediation: County	-	23,319	(23,319)	-
12902	Civil Mediation: Circuit	-	10,732	(10,732)	-
12903	Family Mediation	-	25,034	(25,034)	-
13000	Stormwater	927,716	879,243	-	1,806,959
13100	Economic Development	1,331,386	385,842	-	1,717,228
30600	Infrastructure Improvements	-	9,854,591	(9,990,202)	(135,611)
60301	BOCC Agency Funding (Close Fund)	-	(1,479)	1,479	-
60302	Public Safety - System Wide Training	-	124,925	(124,925)	-
60303	Libraries	-	112,500	(112,500)	-
60304	Animal Services - Donations	-	77,335	(77,335)	-
60305	Historical Commission	-	-	-	-
60307	4 H Counsel / Cooperative Extension	-	-	-	-
60308	Adult Drug Court	-	-	-	-
	Total General Fund	<u>40,282,062</u>	<u>15,774,781</u>	<u>(8,964,739)</u>	<u>47,092,104</u>
<b><u>Special Revenue Funds</u></b>					
10101	Transportation Trust	3,765,898	2,119,166	(884,640)	5,000,424
10102	Ninth Cent Gas Tax	-	(105,959)	447,276	341,317
	Total Transportation Trust	<u>3,765,898</u>	<u>2,013,207</u>	<u>(437,364)</u>	<u>5,341,741</u>
00101	Police Education	-	165,188	(165,188)	-
00103	Natural Lands Endowment	724,000	190,099	-	914,099
00104	Boating Improvements	566,929	769	-	567,698

\* Ending Fund Balance includes reserves for contingencies, capital improvements, and balances restricted for specified purposes.



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Ending Fund Balance / Reserves\***

Fund	Fund Description	Budgetary Fund Reserves	Adjustments		Adjusted Budgetary Fund Reserves
			Adjustment to FY2007/08 Actual	Other Mid-Year Adjustments	
10400	Building Program Fund	1,834,735	274,388	(1,185,000)	924,123
11000	Tourist Development - 3%	3,413,290	33,883	(435,000)	3,012,173
11200	Fire Protection	20,097,808	3,615,582	5,005,913	28,719,303
11500	Infrastructure Sales Tax: 1991	91,417,812	518,144	-	91,935,956
11541	Infrastructure Sales Tax: 2001	12,269,526	3,456,979	(6,531,395)	9,195,110
	Total Infrastructure Sales Tax	<u>103,687,338</u>	<u>3,975,123</u>	<u>(6,531,395)</u>	<u>101,131,066</u>
11800	EMS Trust	-	-	-	-
00102	Tank Inspections	-	-	-	-
00106	Petroleum Clean-up	-	-	-	-
11901	CDBG	-	-	-	-
11902	HOME	-	-	-	-
11903	Drug Abuse (Close Fund)	-	(70,709)	70,709	-
11904	Emergency Shelter	-	-	-	-
11905	CSBG	-	-	-	-
11907	Hazardous Mitigation-Wind Grant (Close Fund)	-	14,746	(14,858)	(112)
11908	Disaster Preparedness	-	-	-	-
11910	EMS Matching	-	61,674	(61,674)	-
11911	Hurricane Housing & Recovery	-	-	-	-
11912	Public Safety Grants (State)	-	-	-	-
11913	Public Safety Grants (Other)	-	-	-	-
11914	FRDAP Grants	-	-	-	-
11915	Public Safety Grants (Federal)	-	-	-	-
11916	Public Works Grants (State)	-	-	-	-
11917	Leisure Service Grants (Federal) (Close Fund)	-	(21,447)	21,447	-
11918	Planning & Development Grants (State) (Close Fund)	-	13,022	(13,132)	(110)
11919	Community Service Grants	-	-	-	-
11920	Neighborhood Stabilization Grant	-	-	-	-
	Total Grants	<u>-</u>	<u>(2,714)</u>	<u>2,492</u>	<u>(222)</u>

\* Ending Fund Balance includes reserves for contingencies, capital improvements, and balances restricted for specified purposes.



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Ending Fund Balance / Reserves\***

Fund	Fund Description	Budgetary Fund Reserves	Adjustments		Adjusted Budgetary Fund Reserves
			Adjustment to FY2007/08 Actual	Other Mid-Year Adjustments	
12006	SHIP: FY07/08	-	-	-	-
12009	SHIP: FY08/09	-	-	-	-
	Total SHIP	-	-	-	-
12101	Law Enforcement: Local	-	-	-	-
12102	Law Enforcement: Justice	-	-	-	-
12103	Law Enforcement: Federal	-	-	-	-
	Total Law Enforcement Trust	-	-	-	-
12500	Emergency 911	1,650,999	602,562	-	2,253,561
12601	Arterial Impact Fee	(51,874,373)	(1,245,527)	(1,450,000)	(54,569,900)
12602	North Collector Impact Fee	552,598	48,890	-	601,488
12603	West Collector Impact Fee	(7,903,936)	(121,928)	(75,000)	(8,100,864)
12604	East Collector Impact Fee	1,660,922	49,304	(180,000)	1,530,226
12605	South Central Collector Impact Fee	(13,723,325)	(233,374)	(85,000)	(14,041,699)
	Total Transportation Impact Fees	(71,288,114)	(1,502,635)	(1,790,000)	(74,580,749)
12801	Fire/Rescue Impact Fees	61,333	78,410	(115,000)	24,743
12802	Law Enforcement Impact Fees (Close Fund)	-	5,538	(5,538)	-
12804	Library - Impact Fees	-	232,331	(40,000)	192,331
12805	Drainage - Impact Fees (Close Fund)	-	20,010	(20,010)	-
	Total Development Impact Fees	61,333	336,289	(180,548)	217,074
13300	17/92 Redevelopment Agency	7,196,719	(108,744)	-	7,087,975

\* Ending Fund Balance includes reserves for contingencies, capital improvements, and balances restricted for specified purposes.



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Ending Fund Balance / Reserves\***

Fund	Fund Description	Budgetary Fund Reserves	Adjustments		Adjusted Budgetary Fund Reserves
			Adjustment to FY2007/08 Actual	Other Mid-Year Adjustments	
<b><u>MSBU Funds</u></b>					
15000	MSBU: Street Lighting Districts	-	265,724	(265,724)	-
15100	MSBU: Residential Solid Waste	4,211,000	1,244,020	-	5,455,020
16000	MSBU: Main	-	135,418	(135,418)	-
16002	MSBU: Charter Oaks Tamarak (Close Fund)	-	-	-	-
16005	MSBU: Lake Mills	-	4,052	(4,052)	-
16006	MSBU: Lake Picket	-	5,542	(5,542)	-
16007	MSBU: Lake Amory	-	629	(629)	-
16010	MSBU: Cedar Ridge	-	1,889	(1,889)	-
16013	MSBU: Howell Creek	-	714	(714)	-
16024	MSBU: Lake of the Woods	-	-	-	-
16025	MSBU: Mirror Lake	-	1,641	(1,641)	-
16026	MSBU: Spring Lake	-	4,475	(4,475)	-
	Total MSBU Funds	-	154,360	(154,360)	-
<b><u>Debt Service Funds</u></b>					
21400	Gas Tax Revenue Refunding Bonds	-	29,973	(29,973)	-
22100	Limited G.O. Bonds	-	158,752	(158,752)	-
22500	Sales Tax Revenue Bonds	-	6,719	(6,719)	-
	Total Debt Service Funds	-	195,444	(195,444)	-
<b><u>Capital Project Funds</u></b>					
32000	Jail Expansion Project	-	3,259,673	-	3,259,673
32100	Natural Lands/Trails Projects				
	Trails Development (Public Works)	539,279	32,963	-	572,242
	Leisure Services Natural Lands	3,133,748	99,287	-	3,233,035
		3,673,027	132,250	-	3,805,277
32200	Courthouse Facilities Projects	-	312,658	-	312,658
	Total Capital Project Funds	3,673,027	3,704,581	-	7,377,608

\* Ending Fund Balance includes reserves for contingencies, capital improvements, and balances restricted for specified purposes.



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Ending Fund Balance / Reserves\***

Fund	Fund Description	Budgetary Fund Reserves	Adjustments		Adjusted Budgetary Fund Reserves
			Adjustment to FY2007/08 Actual	Other Mid-Year Adjustments	
<b><u>Enterprise Funds</u></b>					
40100	Water & Sewer: Operating	10,252,298	2,028,425	(1,420,000)	10,860,723
40102	Water & Sewer: Connection Fees - Water	2,423,888	1,157,891	(685,000)	2,896,779
40103	Water & Sewer: Connection Fees - Sewer	12,010,305	(1,254,792)	(1,800,000)	8,955,513
40105	Water & Sewer: Bond Series 2006	13,750,347	397,109	-	14,147,456
40107	Water & Sewer Debt Service Reserves	14,721,180	-	-	14,721,180
40110	Water & Sewer: Grants	-	-	-	-
		<u>53,158,018</u>	<u>2,328,633</u>	<u>(3,905,000)</u>	<u>51,581,651</u>
40201	Solid Waste: Operating	16,782,418	5,976,558	(1,399,772)	21,359,204
40204	Solid Waste: Landfill Management Escrow	13,355,224	(408,071)	-	12,947,153
		<u>30,137,642</u>	<u>5,568,487</u>	<u>(1,399,772)</u>	<u>34,306,357</u>
50100	Self Insurance	9,513,169	4,019,164	-	13,532,333
	<b>Grand Total</b>	<b><u>\$ 212,685,853</u></b>	<b><u>\$ 42,848,191</u></b>	<b><u>\$ (20,601,129)</u></b>	<b><u>\$ 234,932,915</u></b>

\* Ending Fund Balance includes reserves for contingencies, capital improvements, and balances restricted for specified purposes.





**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

<b>Fund/ Dept</b>	<b>Org</b>	<b>Account</b>	<b>Project Number</b>	<b>Account Name</b>	<b>Sources</b>	<b>Uses</b>	<b>Description</b>
<b>00100 - General Fund</b>							
<b>Revenue</b>							
00100		311100		Ad Valorem Tax	\$ (771,339)		<b>Revenue Reduction:</b> A 0.56% reduction in the 2008 countywide taxable value resulted from valuation adjustments made by the Property Appraiser's Office and Value Adjustment Board subsequent to adoption of the FY 2008/09 County Budget. The revised countywide taxable value totals \$31,635,418,833. At 4.5153 mills, this value generates \$137,129,671 which is \$771,339 less than the adopted budget of \$137,901,010. <b>Revised Estimate - \$137,129,671</b>
00100		314100		Public Service Tax - Electricity	(240,000)		<b>Revenue Reduction:</b> Increases in utility rates in recent years have been primarily related to fuel adjustment charges which are not subject to the County Public Service Tax on electricity. The public service tax revenue for electricity has remained flat around \$4.35M since FY 2005/06 and is projected to be the same in FY 2008/09. Based on current collection trends a reduction of \$240,000 is needed to the adopted budget of \$4.59M - <b>Revised Estimate \$4,350,000.</b>
00100		335120		State Revenue Sharing	(1,685,000)		<b>Revenue Reduction:</b> Based on declining sales tax revenues and monthly distribution changes resulting from the March 2009 State Revenue Estimating Conference, a reduction in State Revenue Sharing funds of \$1,685,000 below the \$8.5M adopted budget is needed. Collections are 18.4% below prior year actual revenue of \$8.4M consistent with declining half-cent sales tax trends - <b>Revised Estimate \$6,815,000.</b>



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b>General Fund - Revenue (continued)</b>							
00100		335180		Half Cent Sales Tax	(4,575,000)		<b>Revenue Reduction:</b> Half-Cent Sales Tax collections through January 2009 continues to decline for the third year in a row. A \$4,575,000 reduction in the adopted revenue of \$23.3M is needed based on year to date collections and trend analysis. The revised estimated revenue of \$18.7M is 18% below prior year actual revenue of \$22.8M. The Half-Cent Sales Tax revenue for Seminole County has not been this low since FY 1998/99. <b>Revised Estimate \$18,675,000</b>
00100		341540		Court Facility Fee - County	(70,000)		<b>Revenue Reduction:</b> The Court Facility Fee is a \$15 surcharge on certain traffic infractions used to fund state court facilities located in Seminole County. A decrease in the Court Facility Fee of \$70,000 is based on actual collections through February. <b>Revised Estimate \$1,250,000</b>
00100		381100.11907		Transfer From Fund 11907 Hazardous Wind Grant	14,858		<b>Revenue Increase:</b> Transfer of fund balance from Fund 11907 - Hazardous Wind Grant for fund closure
00100		381100.11918		Transfer From Fund 11918 Planning and Development Grant	13,132		<b>Revenue Increase:</b> Transfer of fund balance from Fund 11918 - Planning and Development Grant for fund closure
00100		381100.12802		Transfer From Fund 12802 - Law Enforcement Impact Fees	5,538		<b>Revenue Increase:</b> Close-out of Fund 12802 - Law Enforcement Impact Fees. Future fee revenue will be deposited into the General fund.
00100		381100.12805		Transfer From Fund 12805 - Drainage Impact Fees	20,010		<b>Revenue Increase:</b> Close-out of Fund 12805-Drainage Impact Fees. Future fee revenue will be posted into the General fund.
00100		381100.30600		Transfer From Fund 30600 - Infrastructure Improvements	9,246,832		<b>Revenue Increase:</b> Transfer of Jetta Point Park funds from the Infrastructure Improvements fund (Fund 30600) as approved in the FY 2008/09 adopted budget. The General Fund adopted budget was predicated on receipt of these funds but did not include the budgeted transfer to move the cash.



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b>General Fund - Revenue (continued)</b>							
<b>Central Accounts - Interfund Transfers</b>							
00100	014001	590910.11903		Transfer to Fund 11903 - Drug Abuse Fund		70,709	<b>Appropriation:</b> Transfer of \$70,709 to the Byrne Drug Abuse Grant - Fund 11903 to correct revenue posting and close out fund. Prior year Sheriff grant reimbursement posted to the General fund instead of the grant fund.
00100	014001	590910.11917		Transfer to Grant Fund 11917 - Leisure Services Grants (Federal)		21,447	<b>Appropriation:</b> Transfer of \$21,447 to the Leisure Services Forestry Grant to close out grant
00100	014001	590910.60301		Transfer to Fund 60301 - BOCC Agency Funding		1,479	<b>Appropriation:</b> Transfer of \$1,479 to the BOCC Agency Trust to close out fund.
<b>Total General Fund</b>						<b>1,959,031</b>	<b>93,635</b>
<b>00101 - Police Education Fund</b>							
00101	021002	530540		Books, Dues, Publications		165,188	<b>Appropriation:</b> Appropriate fund balance carryover for Police Education purposes
<b>Total Police Education Fund</b>						<b>-</b>	<b>165,188</b>
<b>10101 - Transportation Trust</b>							
10101		312400		Local Option Gas Tax	(464,879)		<b>Revenue Reduction:</b> Decrease in Local Option Gas Tax based on current collection trends. Down 7% from prior year collections. <b>Revised Estimate \$7,200,000.</b>
10101		335491		Constitutional Gas Tax	(337,461)		<b>Revenue Reduction:</b> Decrease in the Constitutional Gas Tax based on current collection trends. Down 7% from prior year collections. <b>Revised Estimate \$3,405,000</b>
10101		335492		County Gas Tax	(82,300)		<b>Revenue Reduction:</b> Decrease in the County Gas Tax based on current collection trends. Down 2% from prior year collections. <b>Revised Estimate \$1,550,000.</b>
<b>Total Transportation Trust</b>					<b>(884,640)</b>	<b>-</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>10102 - Ninth Cent Gas Tax</u></b>							
10102		312300		County Ninth Cent Voted Gas Tax	(200,000)		<b>Revenue Reduction:</b> Decrease in Ninth Cent Voted Gas Tax based on current collection trends through February 2009. Down 9% from prior year collections. <b>Revised Estimate \$2,000,000.</b>
10102	110203	530340		Contracted Services		(647,276)	<b>Appropriation:</b> The FY 2008/09 BCC approved contract (1-29-09) totals \$4,622,465 which is \$647,276 less than the adopted budget of \$5,269,741.
<b>Total Ninth Cent Gas Tax Fund</b>					<b>(200,000)</b>	<b>(647,276)</b>	
<b><u>10400 - Building Program Fund</u></b>							
10400		322100		Building Permits	(900,000)		<b>Revenue Reduction:</b> A reduction of \$1,185,000 in the Building Fund revenue is necessary to reflect a 16% decrease in building activity. Although reserves are adjusted to offset the projected revenue loss in full; the Planning and Development Department has taken internal measures to enact expenditure savings in the current fiscal year.
		322102		Electrical	(40,000)		
		322103		Plumbing	(20,000)		
		322104		Mechanical	(10,000)		
		322108		Gas	(20,000)		
		342516		After Hours Inspections	(20,000)		
		342590		Reinspections	(100,000)		
		361100		Interest On Investments	(60,000)		
		369900		Miscellaneous Other	(10,000)		
		369910		Copying Fees	(5,000)		
<b>Total Building Program Fund</b>					<b>(1,185,000)</b>	<b>-</b>	
<b><u>11000 - Tourist Development - 3%</u></b>							
11000		312120		Tourist Development Tax	(435,000)		<b>Revenue Reduction:</b> Through February 2009, Tourist Development tax revenue is down 18% from prior year collections requiring a reduction of \$435,000 to the current \$2,325,000 budgeted revenue. The revised estimate of \$1,890,000 is based on the original 3% tax only. One percent of TD tax currently generates about \$630,000 annually. <b>Revised Estimate: \$1,890,000</b>
<b>Total Tourist Development Tax - 3%</b>					<b>(435,000)</b>	<b>-</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b>11200 - Fire Protection Fund</b>							
<b>Revenue</b>							
11200		381100.11910		Transfer From Fund 11910 - Emergency Medical Services (EMS) Matching Grant		61,674	<b>Revenue Increase:</b> Transfer of \$61,674 from the Emergency Medical Services (EMS) Grant (Fund 11910) as reimbursement for a grant funded mechanical CPR machine purchased from the Fire fund in FY 2007/08
<b>Construction Management - Fire Protection Fund</b>							
11200	010577	560650	249501 W FS-19	Construction In Progress		(2,500,000)	<b>Appropriation:</b> Based on revenue reductions forecast for the Fire Protection Fund, delaying the construction of Fire Station 19 (Lake Emma) until FY 2012/13 and funding a portion of Fire Station 29 (Aloma Ave) with impact fees is recommended. Postponing Fire Station 19 until 2012/13 will free up \$2.5M in the Fire Services budget and funding \$2.4M of Fire Station 29 construction from impact fees provides for a total Fire Protection Fund savings of \$4,944,239. The added savings will be used to increase reserves needed to offset future revenue shortages and to insure funding for ongoing operating costs.
11200	010577	560650	258001 W FS-29	Construction In Progress		(2,444,239)	
<b>Total Fire Protection Fund</b>						<b>61,674</b>	<b>(4,944,239)</b>
<b>11400 - Court Support - \$2 Technology Fee</b>							
11400		341100		Recording Fees		(410,000)	<b>Revenue Reduction:</b> The \$860,000 in budgeted recording fees for FY 2008/09 is reduced by \$410,000 based on actual collections through February 2009 which are down 48% from prior year revenue.
<b>Total Court Support - \$2 Technology Fee Fund</b>						<b>(410,000)</b>	<b>Revised Revenue Estimate - \$450,000</b> -



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>MSBU Funds</u></b>							
<b>15000 - MSBU: Street Lighting Districts</b>							
15000	090281	530499		Charges/Obligations-Contingency	-	265,724	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Street lighting Districts</b>	<b>-</b>	<b>265,724</b>	
<b>16000 - Municipal Service Benefit Unit: Main</b>							
16000	075100	530499		Charges/Obligations-Contingency		135,418	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Main Fund</b>	<b>-</b>	<b>135,418</b>	
<b>16005 - MSBU: Lake Mills</b>							
16005	075118	530499		Charges/Obligations-Contingency		4,052	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Lake Mills</b>	<b>-</b>	<b>4,052</b>	
<b>16006 - MSBU: Lake Picket</b>							
16006	075106	530499		Charges/Obligations-Contingency		5,542	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Lake Picket</b>	<b>-</b>	<b>5,542</b>	
<b>16007 - MSBU: Lake Armory</b>							
16007	075107	530499		Charges/Obligations Contingency		629	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Lake Armory</b>	<b>-</b>	<b>629</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b>Municipal Service Benefit Unit Funds (Continued)</b>							
<b>16010 - MSBU: Cedar Ridge</b>							
16010	075110	530499		Charges/Obligations-Contingency		1,889	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Cedar Ridge</b>	<u>-</u>	<u>1,889</u>	
<b>16013 - MSBU: Howell Creek</b>							
16013	075113	530499		Charges/Obligations-Contingency		714	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Howell Creek</b>	<u>-</u>	<u>714</u>	
<b>16025 - MSBU: Mirror Lake</b>							
16025	075125	530499		Charges/Obligations-Contingency		1,641	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Mirror Lake</b>	<u>-</u>	<u>1,641</u>	
<b>16026 - MSBU: Spring Lake</b>							
16026	075126	530499		Charges/Obligations Contingency		4,475	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total MSBU: Spring Lake</b>	<u>-</u>	<u>4,475</u>	
				<b>Total MSBU Funds</b>	<u>-</u>	<u>154,360</u>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>11541 - Infrastructure Sales Tax: 2001</u></b>							
11541		312600		Discretionary Sales Surtax	(6,531,395)		<b>Revenue Reduction:</b> Infrastructure Sales Tax receipts through January 2009 are more than 12% below prior year collections for the same time period. Based on this trend and other economic indicators, a reduction of \$6.5M in the adopted \$46M budgeted revenue for Seminole County is needed to align revenues with current collection trends. FY 2008/09 marks the third consecutive year of negative growth for the infrastructure sales tax revenue. With no real growth in sales tax revenue anticipated before 2011, an adjustment to the distribution rates between the County and School Board for FY 2009/10 will be needed to insure proportionate shares of the gross infrastructure sales tax collections are distributed in compliance with the interlocal agreements. <b>Revised Estimate \$39,480,090.</b>
<b>Total Infrastructure Sales Tax: 2001 Fund</b>					<u><u>(6,531,395)</u></u>	<u><u>-</u></u>	
<b><u>11903 - Drug Abuse Grant</u></b>							
11903		381100.00100		Transfer from 00100 - General Fund	70,709		<b>Revenue Increase:</b> Corrective transfer of \$70,709 from the General fund for close out of Byrne Drug Abuse Grant. Prior year Sheriff grant reimbursement was inadvertently posted to the General fund instead of grant fund. To correct this posting, a transfer from the General fund is required.
<b>Total Drug Abuse Grant Fund</b>					<u><u>70,709</u></u>	<u><u>-</u></u>	
<b><u>11907 - Hazardous Mitigation - Wind Grant</u></b>							
11907	110218	590910.00100		Transfer to Fund 00100 - General Fund		14,858	<b>Appropriation:</b> Transfer of fund balance to General Fund for fund closure
<b>Total Leisure Service Grants (Federal)</b>					<u><u>-</u></u>	<u><u>14,858</u></u>	





**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>11910 - Emergency Medical Services (EMS) Matching Grant</u></b>							
11910	056102	590910.11200		Transfer to Fund 11200 -Fire Fund		61,674	<b>Appropriation:</b> A transfer of \$61,674 from the Emergency Medical Services (EMS) Grant to the Fire fund is needed as reimbursement for the Fire Fund purchase of mechanical CPR machines planned under the grant
<b>Total EMS Matching Grant</b>					<u>-</u>	<u>61,674</u>	
<b><u>11917 - Leisure Service Grants (Federal)</u></b>							
11917		381100.00100		Transfer from General Fund	21,447		<b>Appropriation:</b> Transfer of \$21,447 from the General fund to the Leisure Services Forestry Grant to close out grant.
<b>Total Leisure Service Grants (Federal)</b>					<u>21,447</u>	<u>-</u>	
<b><u>11918 - Planning and Development Grants</u></b>							
<b>School Incentive Grant Program</b>							
11918	110218	590910.00100		Transfer to Fund 00100 - General Fund		13,132	<b>Appropriation:</b> Transfer of fund balance to General Fund for fund closure
<b>Total Leisure Service Grants (Federal)</b>					<u>-</u>	<u>13,132</u>	
<b><u>12300 - Alcohol/Drug Abuse</u></b>							
12300	066204	530499		Charges/Obligations-Contingency		33,012	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
<b>Total Alcohol/Drug Abuse</b>					<u>-</u>	<u>33,012</u>	
<b><u>12302 - Teen Court</u></b>							
12302	065902	530499		Charges/Obligations-Contingency		24,555	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
<b>Total Teen Court</b>					<u>-</u>	<u>24,555</u>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b>Impact Fees</b>							
<b>12601 - Arterial Impact Fees</b>							
12601		324310		Impact Fees - Residential Transp.	(1,500,000)		<b>Revenue Reduction:</b> Reduced impact fees to reflect year to date receipts and a decline in construction activity. Adjust for account number change per Uniform Accounting Codes
12601		324320		Impact Fees - Commercial Transp.	(1,700,000)		
12601		324040		Impact Fees - Residential Transp.	250,000		
12601		324041		Impact Fees - Commercial Transp.	1,500,000		
				<b>Total Arterial Impact Fees</b>	<b>(1,450,000)</b>	<b>-</b>	
<b>12603 - West Collector Impact Fees</b>							
12603		324310		Impact Fees - Residential Transp.	(75,000)		<b>Revenue Reduction:</b> Reduced impact fees to reflect year to date receipts and reduced construction activity. Adjust for account number change per Uniform Accounting Codes
12603		324320		Impact Fees - Commercial Transp.	(100,000)		
12603		324040		Impact Fees - Residential Transp.	20,000		
12603		324041		Impact Fees - Commercial Transp.	80,000		
				<b>Total West Collector Impact Fees</b>	<b>(75,000)</b>	<b>-</b>	
<b>12604 - East Collector Impact Fees</b>							
12604		324310		Impact Fees - Residential Transp.	(150,000)		<b>Revenue Reduction:</b> Reduced impact fees to reflect year to date receipts and reduced construction activity. Adjust for account number change per Uniform Accounting Codes
12604		324320		Impact Fees - Commercial Transp.	(150,000)		
12604		324040		Impact Fees - Residential Transp.	20,000		
12604		324041		Impact Fees - Commercial Transp.	100,000		
				<b>Total East Collector Impact Fees</b>	<b>(180,000)</b>	<b>-</b>	
<b>12605 - South Collector Impact Fees</b>							
12605		324310		Impact Fees - Residential Transp.	(50,000)		<b>Revenue Reduction:</b> Reduced impact fees to reflect year to date receipts and construction activity. Adjust for account number change per Uniform Accounting Codes
12605		324320		Impact Fees - Commercial Transp.	(50,000)		
12605		324040		Impact Fees - Residential Transp.	5,000		
12605		324041		Impact Fees - Commercial Transp.	10,000		
				<b>Total South Collector Impact Fees</b>	<b>(85,000)</b>	<b>-</b>	
<b>12802 - Law Enforcement Impact Fees (Close Fund)</b>							
12802	126000	590910.00100		Transfer to 00100 - General Fund		5,538	<b>Appropriation:</b> Transfer of fund balance to the General fund to close out this fund. Law Enforcement Impact Fees are not true impact fees therefore future revenue will be deposited directly into the General fund.
				<b>Total Law Enforcement Impact Fees</b>	<b>-</b>	<b>5,538</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>Impact Fees (Continued)</u></b>							
<b><u>12805 - Drainage Impact Fees (Close Fund)</u></b>							
12805	014084	590910.00100		Transfer to 00100 - General Fund		20,010	<b>Appropriation:</b> Transfer of fund balance to the General fund to close out this fund. Drainage Impact Fees are not true impact fees therefore future revenue will be deposited directly into the General fund.
<b>Total Drainage Impact Fees</b>					<u>-</u>	<u>20,010</u>	
<b><u>12801 - Fire/Rescue Impact Fees</u></b>							
12801		324110		Impact Fees - Residential Public Sa	(40,000)		<b>Revenue Reduction:</b> Reduced impact fees to reflect year to date receipts and reduced construction activity.
12801		324120		Impact Fees - Commercial Public Sa	(75,000)		
<b><u>Construction Management- Fire /Rescue</u></b>							
12801	010578	560610	249501 W FS-19	Land - Fire Station 19		(1,944,239)	<b>Appropriation:</b> Due to reductions in the Fire Protection Fund revenue projections and current economic conditions, delaying the construction of Fire Station 19 (Lake Emma) until FY 2012/13 is recommended. This project was scheduled initially in FY 2008/09 with anticipated completion in April 2010. The total project funding is \$5.0M, of which \$45,972 has been expended and the balance split funded between the Fire fund (\$2.5M) and Impact Fees (\$2.4M).
12801	010578	560650	249501 W FS-19	Construction In Progress		(500,000)	
					<u>-</u>	<u>(2,444,239)</u>	
12801	010578	560650	258001 W FS-29	Construction In Progress		2,444,239	<b>Appropriation:</b> Impact Fee savings from the postponement of Fire Station 19 (Lake Emma) totaling \$2,444,239 is needed to replace Fire Protection Funds earmarked for the completion of Fire Station 29 (Aloma Avenue). This change will increase reserves in the Fire Fund by \$2.4M to provide for ongoing operations.
<b>Total Fire/Rescue Impact Fees</b>					<u>(115,000)</u>	<u>-</u>	
<b><u>12804 - Library Impact Fees</u></b>							
12804		324620		Impact Fees - Commercial Culture	(40,000)		<b>Revenue Reduction:</b> Reduced impact fees to reflect year to date receipts and the decline in construction activity
<b>Total Library Impact Fees</b>					<u>(40,000)</u>	<u>-</u>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

<b>Fund/ Dept</b>	<b>Org</b>	<b>Account</b>	<b>Project Number</b>	<b>Account Name</b>	<b>Sources</b>	<b>Uses</b>	<b>Description</b>
<b><u>12901 - Civil Mediation: County</u></b>							
12901	033809	560650	00045204	Construction In Progress		23,319	<b>Appropriation:</b> Earmarking funds for the Courthouse Project in order to close-out fund in FY 2008/09.
<b>Total Civil Mediation: County</b>					<u>-</u>	<u><b>23,319</b></u>	
<b><u>12902 - Civil Mediation: Circuit</u></b>							
12902	033808	560650	00045204	Construction In Progress		10,732	<b>Appropriation:</b> Earmarking funds for the Courthouse Project in order to close-out fund in FY 2008/09.
<b>Total Civil Mediation: Circuit</b>					<u>-</u>	<u><b>10,732</b></u>	
<b><u>12903 - Family Mediation</u></b>							
12903	033810	560650	00045204	Construction In Progress		25,034	<b>Appropriation:</b> Earmarking funds for the Courthouse Project in order to close-out fund in FY 2008/09.
<b>Total Family Mediation</b>					<u>-</u>	<u><b>25,034</b></u>	
 <b><u>Debt Service Funds</u></b>							
<b><u>21400 - Gas Tax Revenue Refunding Bonds</u></b>							
21400		530499		Charges/Obligations Contingency		29,973	<b>Appropriation:</b> To appropriate FY 2007/08 fund balance to contingency
<b>Total Gas Tax Revenue Refunding Bonds</b>					<u>-</u>	<u><b>29,973</b></u>	
<b><u>22100 - Limited General Obligation Bonds</u></b>							
22100	090321	530499		Charges/Obligations-Contingency		158,752	<b>Appropriation:</b> To appropriate FY 2007/08 fund balance to contingency
<b>Total Limited General Obligation Bonds</b>					<u>-</u>	<u><b>158,752</b></u>	
<b><u>22500 - Sales Tax Revenue Bonds</u></b>							
22500		530499		Charges/Obligations Contingency		6,719	<b>Appropriation:</b> To appropriate FY 2007/08 fund balance to contingency
<b>Total Sales Tax Revenue Bonds</b>					<u>-</u>	<u><b>6,719</b></u>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b>Capital Project Funds</b>							
<b>30600 - Infrastructure Improvements</b>							
30600	014050	590910.00100		Transfer to 00100 - General Fund		9,246,832	<b>Appropriation:</b> To transfer the balance of Jetta Point Park funds to the General fund as approved in the FY 2008/09 adopted budget. The General Fund adopted budget was predicated on receipt of these funds but did not include the transfer to move the cash balance. The transfer of \$9,246,832 is inclusive of interest earnings.
30600		361100		Interest On Investments	74,125		<b>Appropriation:</b> To appropriate interest earnings that will be transferred to the General fund.
30600	010581	530340	00243101	Land Acquisition		(127,329)	<b>Appropriation:</b> Land acquisition funds are available in the General fund used toward Jetta Point land.
30600	010584	560610	00234601	Land - Jetta Park		314,640	<b>Appropriation:</b> To provide for the purchase of additional property for Jetta Point
30600	010584	560650	00234601	Construction in Progress		630,184	<b>Appropriation:</b> To appropriate design costs for Jetta Point. (Project cost \$765,795 of which \$135,611 is currently budgeted)
<b>Total Infrastructure Improvements</b>					<b>74,125</b>	<b>10,064,327</b>	
<b>Enterprise Funds</b>							
<b>40100 - Water &amp; Sewer: Operating</b>							
40100		343310		Water Utility-Residential	(720,000)		<b>Revenue Reduction:</b> Water and Sewer revenues have been adjusted to reflect estimates provided by the Environmental Services Financial Manager.
40100		343320		Water Utility-Bulk	30,000		
40100		343330		Meter Set Charges	(210,000)		
40100		343340		Meter Reconnect Charges	115,000		
40100		343360		Recycled Water	(500,000)		
40100		343510		Sewer Utility-Residential	(1,100,000)		
40100		343520		Sewer Utility-Bulk	735,000		
40100		361100		Interest on Investments	230,000		
<b>Total Water &amp; Sewer: Operating</b>					<b>(1,420,000)</b>	<b>-</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>40102 - Water &amp; Sewer: Connection Fees - Water</u></b>							
40102		366400		Water Fees	(685,000)		
<b>Total Water &amp; Sewer: Connection Fees - Water</b>					<b>(685,000)</b>	<b>-</b>	

<b><u>40103 - Water &amp; Sewer: Connection Fees - Sewer</u></b>							
40103		366400		Sewer Fees	(1,800,000)		
<b>Total Water &amp; Sewer: Connection Fees - Sewer</b>					<b>(1,800,000)</b>	<b>-</b>	

**40201 -Solid Waste: Operating**

**Revenue**

40201		343412		Transfer Station Charges	(1,596,509)		<b>Revenue Reduction:</b> Solid Waste tipping fee revenue has declined due to economic conditions. The amount of waste being received at the County's Landfill and Central Transfer Station has decreased by 20%, and the decrease is anticipated to continue for the remainder of the fiscal year. Landfill charges are expected to fall short of budgeted revenues by \$1.96M.
40201		343414		Osceola Landfill Charges	(353,203)		
40201		343419		Other Landfill Charges	(8,000)		
40201		343417		Recycling Fees	(309,688)		<b>Revenue Reduction:</b> Recycling revenue has declined dramatically due the market price dropping from \$92 - \$100/ton to \$23/ton, a 75% reduction. <b>Revised estimate: \$846,000.</b>
40201		361100		Interest on Investments	(720,000)		<b>Revenue Reduction:</b> Interest earnings on investments have been decreasing substantially each month. The Solid Waste overall interest earnings dropped 8% in October, 26% in November, 32% in December and 54% in February. Budget for interest earnings is being reduced 67% due to this trend.
40201		365101		Methane Gas Sales	(248,200)		<b>Revenue Reduction:</b> Methane gas sales have not materialized as expected and therefore the revenue budget is reduced 63%. <b>Revised Estimate: \$145,500</b>



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b>40201 -Solid Waste: Operating (Continued)</b>							
<b>Expenditures</b>							
<b>Solid Waste</b>							
40201	087900	510140		Overtime		(22,500)	<b>Appropriations:</b> Reductions of \$1,835,828 in the (1,721) operating budget (including overtime) are proportionate to (2,216) waste revenue. Reserves in the Solid Waste Operating (121,000) Fund are being decreased by \$1,399,772. After the (37,000) proposed adjustments, the Reserve for Contingency will be (716,074) \$15,382,646. An additional reserve of \$13,355,224 is (4,000) being maintained in the Escrow Fund for landfill closure (15,900) and long-term maintenance costs.
40201	087900	510210		Social Security Matching		(1,721)	
40201	087900	510220		Retirement Contributions		(2,216)	
40201	087900	530310		Professional Services		(121,000)	
40201	087900	530310.0033		Professional Services		(37,000)	
40201	087900	530340		Contracted Services		(716,074)	
40201	087900	530400		Travel/Per Diem		(4,000)	
40201	087900	530430		Utilities		(15,900)	
40201	087900	530440		Rentals & Leases		(2,000)	
40201	087900	530460		Repairs and Maintenance		(145,500)	
40201	087900	530470		Printing/Binding		(2,500)	
40201	087900	530490		Other Charges/Obligations		(3,000)	
40201	087900	530510		Office Supplies		(2,000)	
40201	087900	530520		Operating Supplies		(12,992)	
40201	087900	530521		Equipment \$1K - \$5K		(2,000)	
40201	087900	530530		Road Materials and Supplies		(2,000)	
40201	087900	530540		Books, Dues, Publications		(2,000)	
40201	087900	540101.0026		Fleet/Gas - Other Charges		(452,650)	
				<b>Subtotal Cost</b>		<b>(1,547,053)</b>	
40201	087900	560650	00245101	Construction in Progress		(100,000)	<b>Appropriations:</b> FDEP Solid Waste Operation Permit, S059-0024066-002, for the Central Transfer Station expires on February 21, 2010, and a completed application to renew the permit must be submitted to FDEP by December 21, 2009 to ensure no disruption in the facility's legal authority to operation. Funds for this permit were budgeted in an incorrect project. This action moves the funds from the Landfill permitting project to the Transfer Station permitting the project with no change in the Solid Waste Division's CIP Budget.
			00216101	Construction in Progress		100,000	
				<b>Subtotal Cost</b>		<b>-</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>40201 -Solid Waste: Operating (Continued)</u></b>							
<b>Contract Operations</b>							
40201	087901	510140		Overtime		(100,000)	
40201	087901	510210		Social Security Matching		(2,192)	
40201	087901	510220		Retirement Contributions		(9,850)	
40201	087901	530310		Professional Services		(2,500)	
40201	087901	530340		Contracted Services		(27,040)	
40201	087901	530400		Travel/Per Diem		(4,800)	
40201	087901	530430		Utilities		(19,000)	
40201	087901	530440		Rentals & Leases		(45,000)	
40201	087901	530460		Repairs and Maintenance		(45,000)	
40201	087901	530490		Other Charges/Obligations		(5,000)	
40201	087901	530510		Office Supplies		(545)	
40201	087901	530520		Operating Supplies		(20,108)	
40201	087901	530521		Equipment \$1K - \$5K		(3,240)	
40201	087901	530530		Road Materials and Supplies		(4,000)	
40201	087901	530560		Gas/Oil/Lube		(500)	
				<b>Subtotal Cost</b>		<b>(288,775)</b>	
				<b>Total Solid Waste: Operating Fund</b>	<b>(3,235,600)</b>	<b>(1,835,828)</b>	
 <b><u>60301 - BOCC Agency Funding</u></b>							
60301		381100.00100		Transfer from 00100 - General Fund	1,479		<b>Revenue Increase:</b> Transfer from the General fund to close-out fund
				<b>Total BOCC Agency Funding</b>	<b>1,479</b>	<b>-</b>	
 <b><u>60302 - Public Safety - System Wide Training</u></b>							
60302	055020	530499		Charges/Obligations-Contingency		124,925	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
				<b>Total Public Safety - System Wide Training</b>	<b>-</b>	<b>124,925</b>	





**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Reserve Adjustments**

Fund/ Dept	Org	Account	Project Number	Account Name	Sources	Uses	Description
<b><u>60303 - Libraries-Designated</u></b>							
<b>Revenue</b>							
60303		366100		Contributions and Donations	(35,000)		<b>Revenue Reduction:</b> A reduction in budgeted donation revenue from \$75,000 to \$40,000 (based on year to date activity and historical donations)
<b>Library Donations</b>							
60303	044210	530340		Contracted Services		10,680	<b>Appropriation Increase:</b> To true up operating contingency based on actual fund balance; provide for the replacement of 20 year old book drops used daily; and for enhancement of book budget
		530470		Printing and Binding		2,700	
		530499		Charges/Obligations Contingency		(21,481)	
		530520		Operating Supplies		16,620	
		530521		Equipment \$1,000-\$4,999		58,981	
		560660		Library Books and Materials		10,000	
<b>Total Libraries - Designated</b>					<b>(35,000)</b>	<b>77,500</b>	
<b><u>60304 - Animal Services - Donations</u></b>							
60304	056210	530499		Charges/Obligations Contingency		77,335	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
<b>Total Animal Services - Donations</b>					<b>-</b>	<b>77,335</b>	
<b>Total Adjustments</b>					<b>\$ (16,578,170)</b>	<b>\$ 4,022,959</b>	
<b>Fund Adjustments</b>					<b>\$ (16,578,170)</b>		Adjustment to Fund Summary
<b>Adjust for Uses</b>					<b>\$ (4,022,959)</b>		
<b>EFB/Reserve Adjustment</b>					<b>\$ (20,601,129)</b>		Adjustment to Ending FB Reserves



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Grant Adjustments**

<b>Fund/ Dept</b>	<b>Org</b>	<b>Account</b>	<b>Project Number</b>	<b>Account Name</b>	<b>Sources</b>	<b>Uses</b>	<b>Description</b>
<b><u>00102 - Tank Inspection Grant</u></b>							
00102		334390		Tank Inspection Grant - 09/10	(31,250)		<b>Revenue Reduction:</b> Tank Inspection Grant based on State Fiscal year. Decrease FY 2008/09 grant by (\$25,000) to reconcile with actual grant award received in November 2008 totaling \$130,039.25 and amending three months for the estimated (July-Sep) FY 2009/10 grant by (\$6,250) based on current award. Revised Tank Inspection Grant budget totals \$123,789 inclusive of 9 months 08/09 - \$91,279 and 3 months 09/10 - \$32,510.
00102		334390.CF		Tank Inspection Grant - Carryforward	(2,204)		<b>Revenue Reduction:</b> A \$2,204 reduction to the \$125,875 budgeted cash carry forward from FY 2007/08 to reflect actual fund balance of \$123,671
00102	055602	530499		Charges/Obligations Contingency		(33,454)	<b>Appropriation:</b> Reduce Operating Contingency to reflect \$2,204 reduced fund balance carryover and \$31,250 reduced grant award estimates.
<b>Total Tank Inspection Grant</b>					<b>(33,454)</b>	<b>(33,454)</b>	
<b><u>00106 - Petroleum Clean-Up Grant</u></b>							
00106		334392		Other Physical Environment	158,097		<b>Revenue Increase:</b> Adjustment to reflect actual grant award of \$293,114
00106		334392.CF		Petroleum Clean-Up Grant - Carryforward	(120,669)		<b>Revenue Reduction:</b> Adjustment to reflect actual cash carryforward totaling \$149,331
<b>Fuel Tank Clean-Up</b>							
00106	055606	530499		Charges/Obligations Contingency		37,428	<b>Appropriation:</b> To appropriate available funds from net revenue adjustment
<b>Total Petroleum Clean-Up Grant</b>					<b>37,428</b>	<b>37,428</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Grant Adjustments**

<b>Fund/ Dept</b>	<b>Org</b>	<b>Account</b>	<b>Project Number</b>	<b>Account Name</b>	<b>Sources</b>	<b>Uses</b>	<b>Description</b>
<b>11800 - EMS Trust</b>							
11800		334200.CF		EMS Trust Carry Forward	\$ 4,756		<b>Revenue Increase:</b> Adjust carry forward for FY 2007/08 actual expenditures
11800	055018	530499		Charges/Obligations-Contingency		4,756	<b>Appropriation:</b> Operating Contingency adjustment for actual fund balance
<b>Total EMS Trust Fund</b>					<b>4,756</b>	<b>4,756</b>	
<b>11901 - Community Development Block Grant</b>							
11901		331540.CF		CDBG Carry Forward	(462,654)		Revenue Reduction: Adjust carry forward for FY 2007/08 actual expenditures
11901	066523	510120		Regular Salaries and Wages		(15,000)	Appropriation: Decrease to offset revenue reduction
11901	066522	510120		Regular Salaries and Wages		(45,000)	Appropriation: Decrease to offset revenue reduction
11901	066522	510210		Social Security Matching		(3,442)	Appropriation: Decrease to offset revenue reduction
11901	066522	510220		Retirement Contributions		(4,433)	Appropriation: Decrease to offset revenue reduction
11901	066522	510230		Health and Life Insurance		(6,000)	Appropriation: Decrease to offset revenue reduction
11901	066522	580811		Aid to Governmental Agencies		(286,923)	Appropriation: Decrease to offset revenue reduction
11901	066522	530340		Contracted Services		(64,000)	Appropriation: Decrease to offset revenue reduction
11901	066522	580821		Aid to Private Organizations		(37,856)	Appropriation: Decrease to offset revenue reduction
<b>Total Community Development Block Grant</b>					<b>(462,654)</b>	<b>(462,654)</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Grant Adjustments**

<b>Fund/ Dept</b>	<b>Org</b>	<b>Account</b>	<b>Project Number</b>	<b>Account Name</b>	<b>Sources</b>	<b>Uses</b>	<b>Description</b>
<b><u>11902 - HOME Program Grant</u></b>							
11902		331590.CF		Home Program	(286,837)		Revenue Reduction: Adjust carry forward for FY 2007/08 actual expenditures
11902	066605	580821		Aid to Private Organizations		(10,955)	Appropriation: Decrease to offset revenue reduction
11902	066606	580821		Aid to Private Organizations		(276,314)	Appropriation: Decrease to offset revenue reduction
11902	066607	580821		Aid to Private Organizations		622	Appropriation of available funds
11902	066608	530340		Contracted Services		2,641	Appropriation of available funds
11902	066608	580821		Aid to Private Organizations		(2,831)	Appropriation: Decrease to offset revenue reduction
<b>Total HOME Program Grant</b>					<b>(286,837)</b>	<b>(286,837)</b>	
<b><u>11911 - Hurricane Housing and Recovery Grant</u></b>							
11911		334510.CF		Hurricane Housing Recovery	10,371		Revenue Increase: Adjust carry forward for FY 2007/08 actual expenditures
11911	066800	530490		Other Charges/Obligations		5,000	Appropriation of available funds
11911	066800	580821		Aid to Private Organizations		5,371	Appropriation of available funds
<b>Total Hurricane Housing and Recovery Grant</b>					<b>10,371</b>	<b>10,371</b>	
<b><u>11912 - Public Safety Grants (State)</u></b>							
<b>Hazard Analysis Grant</b>							
11912		334220.055610		Hazard Analysis Grant	62		Revenue Increase: Adjust carry forward for FY 2007/08 actual expenditures
11912	055610	530520		Operating Supplies		62	Appropriation of available funds
<b>Total Hazard Analysis Grant</b>					<b>62</b>	<b>62</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Grant Adjustments**

<u>Fund/Dept</u>	<u>Org</u>	<u>Account</u>	<u>Project Number</u>	<u>Account Name</u>	<u>Sources</u>	<u>Uses</u>	<u>Description</u>
<b><u>11913 - Public Safety Grants (Other)</u></b>							
<b>E911 Enhancement Grant</b>							
11913		337900.056103		Public Safety Other Grants	292		Revenue Increase: Adjust carry forward for FY 2007/08 actual expenditures
11913		334250.055702		Public Safety Other Grants	16,918		Revenue Increase: Adjust carry forward for FY 2007/08 actual expenditures
11913	056103	530520		Operating Supplies		292	Appropriation of available funds
11913	055702	560642	00274601	Equipment > \$4999		16,918	Appropriation of available funds
<b>Total E911 Enhancement Grant</b>					<b>17,210</b>	<b>17,210</b>	
<b><u>11915 - Public Safety Grants (Federal)</u></b>							
11915		331230.CF		Homeland Security Strategy	(26,098)		Revenue Reduction: Adjust carry forward for FY 2007/08 actual expenditures
11915	055617	530540				(26,098)	Appropriation: Decrease to offset revenue reduction
<b>Total Public Safety Grants (Federal)</b>					<b>(26,098)</b>	<b>(26,098)</b>	
<b><u>11919 - Community Service Grants</u></b>							
<b>Shelter Plus Care Grant</b>							
11919		331500.CF		Shelter Plus Care	(37,898)		Revenue Reduction: Adjust carry forward for FY 2007/08 actual expenditures
11919	066209	530340		Contracted Services		(5,930)	Appropriation: Decrease to offset revenue reduction
11919	066209	580821		Aid to Private Organizations		(31,968)	Appropriation: Decrease to offset revenue reduction
<b>Total Shelter Plus Care Grant</b>					<b>(37,898)</b>	<b>(37,898)</b>	



**Seminole County**  
**FY 2008/09 Midyear Adjustments**  
**Grant Adjustments**

<b>Fund/ Dept</b>	<b>Org</b>	<b>Account</b>	<b>Project Number</b>	<b>Account Name</b>	<b>Sources</b>	<b>Uses</b>	<b>Description</b>
<b><u>12007 - SHIP: Affordable Housing 06/07</u></b>							
12007		335910.CF		SHIP Carry Forward	(71,086)		Revenue Reduction: Adjust carry forward for FY 2007/08 actual expenditures
12007	066707	530490		Other Charges/Obligations		29,375	Appropriation of available funds
12007	066707	580821		Aid to Private Organizations		(100,461)	Appropriation: Decrease to offset revenue reduction
<b>Total Affordable Housing 06/07</b>					<b>(71,086)</b>	<b>(71,086)</b>	
<b><u>12008 - SHIP: Affordable Housing 07/08</u></b>							
12008		335910.CF		SHIP Carry Forward	215,754		Revenue Increase: Adjust carry forward for FY 2007/08 actual expenditures
12008	066708	580821		Aid to Private Organizations		215,754	Appropriation of available funds
<b>Total Affordable Housing 07/08</b>					<b>215,754</b>	<b>215,754</b>	
<b>Total Adjustments</b>					<b>\$ (632,446)</b>	<b>\$ (632,446)</b>	
<b>Fund Adjustment</b>					<b>\$ (632,446)</b>		Adjustment to Fund Summary
<b>Adjust for Uses</b>					<b>\$ 632,446</b>		
					<b>\$ (0)</b>		Adjustment to Ending Fund Balance Reserves