

**SUMTER COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY**

SUBJECT: Budget Amendment A-29 (FY 12/13) for Budgeted Cash Balance Forward Account Adjustments (Staff Recommends Approval).

REQUESTED ACTION: **Approve Budget Amendment A-29**

Work Session (Report Only) **DATE OF MEETING:** 2/12/2013
 Regular Meeting Special Meeting

CONTRACT: N/A Vendor/Entity: _____
Effective Date: _____ Termination Date: _____
Managing Division / Dept: Financial Services Department

BUDGET IMPACT: \$17,664,445
 Annual **FUNDING SOURCE:** Cash Balance Forward
 Capital **EXPENDITURE ACCOUNT:** Various - see attached
 N/A

HISTORY/FACTS/ISSUES:

The purpose of the attached budget amendment is to adjust the FY2012-13 Budgeted Cash Balance line item in each fund to reflect the actual available cash at 09/30/12.

The projected Budgeted Cash Balance is calculated during the budget process and must be amended to reflect actual versus budgeted revenues and expenditures. To accomplish this, expenditures are evaluated to ascertain where adjustments can be made to reflect the increase or decrease in cash. For example, often as capital project timelines change, budgeted funds for those projects must be shifted to the next fiscal year thereby increasing year-end cash balances (see attached Capital Outlay Reserve spreadsheet).

Annually, once the prior fiscal year is closed out, the Budgeted Cash Balance line item is adjusted against expenditures, transfers, and reserves to reflect the actual cash balance.



FISCAL YEAR: 2012-2013

BOARD OF SUMTER COUNTY COMMISSIONERS
BUDGET AMENDMENT

AMENDMENT #: 29
AGENDA DATE 2/12/2013

FUND NAME	ACCOUNT TYPE	ACCOUNT TITLE	Account Number	AMENDED BUDGET	AVAILABLE BUDGET	REVENUE		EXPENDITURE		REMAINING BUDGET
						INCREASE	DECREASE	INCREASE	DECREASE	
General Fund	Revenue	Budgeted Cash Balance Forward	001 400000	14,731,976	14,731,976	7,725,721	-	-	-	\$ 22,457,697
General Fund	Revenue	Transfer Fr 98, '03, '06 Debt Service	001 381218	4,223,536	4,223,536	166	-	-	-	\$ 4,223,702
General Fund	Revenue	Transfer from Villages Fire District	001 381183	-	-	175,949	-	-	-	\$ 175,949
General Fund	Expenditure	Tr Tax Collector	001 020-581-9105	1,975,000	1,975,000	-	-	80,123	-	\$ 2,055,123
General Fund	Expenditure	Tr Sheriff	001 310-581-9119	1,655,449	1,655,449	-	-	500,000	-	\$ 2,155,449
General Fund	Expenditure	Other Services	001 415-519-3400	345,606	180	-	-	3,000	-	\$ 3,180
General Fund	Expenditure	Operating Supplies	001 415-519-5200	71,134	51,862	-	-	45,222	-	\$ 97,084
General Fund	Expenditure	Mach & Equip >= \$5,000	001 415-519-6400	109,369	109,369	-	-	98,155	-	\$ 207,524
General Fund	Expenditure	Mach & Equip \$1,000 - \$4,999	001 415-519-6450	-	-	-	-	23,500	-	\$ 23,500
General Fund	Expenditure	Non-Capitalized Projects	001 100-519-4690	20,682,567	20,682,567	-	-	200,000	-	\$ 20,882,567
General Fund	Expenditure	Transfer to Capital Outlay Fund	001 980-581-9135	1,975,000	1,975,000	-	-	6,682,574	-	\$ 8,657,574
General Fund	Expenditure	Transfer to Sumter County Fire Dist.	001 980-581-9185	2,556,945	2,556,945	-	-	-	932,259	\$ 1,624,686
General Fund	Expenditure	Reserve for Contingencies	001 991-999-9300	2,199,855	2,199,855	-	-	1,201,521	-	\$ 3,401,376
County Tran Trust Fund	Revenue	Budgeted Cash Balance Forward	103 400000	5,397,702	5,397,702	290,254	-	-	-	\$ 5,687,956
County Tran Trust Fund	Expenditure	Construction in Progress	103 991-999-9300	837,041	837,041	-	-	290,254	-	\$ 1,127,295
Solid Waste	Revenue	Budgeted Cash Balance Forward	104 400000	-	-	111,239	-	-	-	\$ 111,239
Solid Waste	Revenue	Transfer From General Fund	104 381001	50,193	45,193	-	45,193	-	-	\$ -
Solid Waste	Expenditure	Transfer to Capital Outlay Fund	104 980-581-9135	-	-	-	-	66,046	-	\$ 66,046
Secondary Trust Fund	Revenue	Budgeted Cash Balance Forward	106 400000	71,423	71,423	334,090	-	-	-	\$ 405,513
Secondary Trust Fund	Expenditure	Reserve for Contingencies	106 991-999-9300	108,760	108,760	-	-	334,090	-	\$ 442,850
Sumter Govt Office Bldg	Revenue	Budgeted Cash Balance Forward	109 400000	-	-	96	-	-	-	\$ 96
Sumter Govt Office Bldg	Expenditure	Transfer to Capital Outlay Fund	109 980-581-9135	170,505	170,505	-	-	96	-	\$ 170,601
Law Enforcement Trust Fund	Revenue	Budgeted Cash Balance Forward	110 400000	165,438	165,438	-	52,046	-	-	\$ 113,392
Law Enforcement Trust Fund	Expenditure	Reserve for Contingencies	110 991-999-9300	168,406	168,406	-	-	-	52,046	\$ 116,360
Tourist Development Fund	Revenue	Budgeted Cash Balance Forward	111 400000	1,758,327	1,758,327	3,884	-	-	-	\$ 1,762,211
Tourist Development Fund	Expenditure	Reserve for Future Projects	111 991-999-9303	1,040,927	1,040,927	-	-	3,884	-	\$ 1,044,811
Anti-Drug Abuse Fund	Revenue	Budgeted Cash Balance Forward	113 400000	1,942	1,942	1	-	-	-	\$ 1,943
Anti-Drug Abuse Fund	Expenditure	Reserve for Contingencies	113 991-999-9300	53,042	53,042	-	-	1	-	\$ 53,043
911 Emergency Telephone System	Revenue	Budgeted Cash Balance Forward	114 400000	753,897	753,897	-	51,199	-	-	\$ 702,698
911 Emergency Telephone System	Expenditure	RSRV Equipment	114 991-999-9333	671,851	671,851	-	-	-	51,199	\$ 620,652
SHIP Program 2010-2011	Revenue	Budgeted Cash Balance Forward	115 400000	-	-	20	-	-	-	\$ 20
SHIP Program 2010-2011	Expenditure	Other Services	115 552-554-3400	-	-	-	-	20	-	\$ 20
Transit	Revenue	Budgeted Cash Balance Forward	116 400000	158,668	158,668	2,218	-	-	-	\$ 160,886
Transit	Expenditure	R&M Vehicles	116 490-549-4606	75,155	42,766	-	-	2,218	-	\$ 44,984
Police Education Fund	Revenue	Budgeted Cash Balance Forward	117 400000	70,756	70,756	-	42	-	-	\$ 70,714
Police Education Fund	Expenditure	Reserve for Contingencies	117 991-999-9300	90,432	90,432	-	-	-	42	\$ 90,390
Crime Prevention Fund	Revenue	Budgeted Cash Balance Forward	118 400000	101,647	101,647	38,703	-	-	-	\$ 140,350
Crime Prevention Fund	Expenditure	Reserve for Contingencies	118 991-999-9300	119,096	119,096	-	-	38,703	-	\$ 157,799
SHIP Program 2011-2012	Revenue	Budgeted Cash Balance Forward	119 400000	343,000	343,000	-	86,481	-	-	\$ 256,519
SHIP Program 2011-2012	Expenditure	Prof Svcs - Admin	119 553-554-3155	550	185	-	-	-	175	\$ 10
SHIP Program 2011-2012	Expenditure	Other Services	119 553-554-3400	500	324	-	-	-	320	\$ 4
SHIP Program 2011-2012	Expenditure	Contractual Services - Program	119 553-554-3405	2,000	2,000	-	-	-	2,000	\$ -
SHIP Program 2011-2012	Expenditure	Housing Rehabilitation	119 553-554-3410	268,700	14,409	-	-	-	12,891	\$ 1,518
SHIP Program 2011-2012	Expenditure	Emergency Repair	119 553-554-3420	42,000	42,000	-	-	-	42,000	\$ -
SHIP Program 2011-2012	Expenditure	Communication Services	119 553-554-4100	500	499	-	-	-	475	\$ 24
SHIP Program 2011-2012	Expenditure	Postage	119 553-554-4200	150	141	-	-	-	60	\$ 81
SHIP Program 2011-2012	Expenditure	Printing and Binding	119 553-554-4700	780	300	-	-	-	300	\$ -
SHIP Program 2011-2012	Expenditure	Legal Advertising	119 553-554-4911	300	300	-	-	-	300	\$ -
SHIP Program 2011-2012	Expenditure	Down Payment & Closing Costs	119 553-554-4920	20,000	20,000	-	-	-	20,000	\$ -
SHIP Program 2011-2012	Expenditure	Recording Fees - Admin	119 553-554-4940	2,000	1,980	-	-	-	1,800	\$ 180
SHIP Program 2011-2012	Expenditure	Recording Fees - Program	119 553-554-4945	3,160	3,030	-	-	-	2,860	\$ 170
SHIP Program 2011-2012	Expenditure	Office Supplies	119 553-554-5100	1,525	1,444	-	-	-	1,400	\$ 44
SHIP Program 2011-2012	Expenditure	Books, Subs, Dues	119 553-554-5400	1,900	1,900	-	-	-	1,900	\$ -
SHIP Program 2012-2013	Revenue	Budgeted Cash Balance Forward	120 400000	12,500	12,500	-	3,542	-	-	\$ 8,958
SHIP Program 2012-2013	Expenditure	Down Payment & Closing Costs	120 554-554-4920	25,000	25,000	-	-	-	3,542	\$ 21,458
Boating Improvement Fund	Revenue	Budgeted Cash Balance Forward	123 400000	77,304	77,304	28,694	-	-	-	\$ 105,998
Boating Improvement Fund	Expenditure	Reserve for Future Projects	123 991-999-9303	14,253	14,253	-	-	28,694	-	\$ 42,947
Building Services Fund	Revenue	Budgeted Cash Balance Forward	124 400000	5,715,431	5,715,431	227,763	-	-	-	\$ 5,943,194
Building Services Fund	Expenditure	Reserve for Contingencies	124 991-999-9300	734,465	734,465	-	-	227,763	-	\$ 962,228



FISCAL YEAR: 2012-2013

BOARD OF SUMTER COUNTY COMMISSIONERS
BUDGET AMENDMENT

AMENDMENT #: 29
AGENDA DATE 2/12/2013

FUND NAME	ACCOUNT TYPE	ACCOUNT TITLE	Account Number	AMENDED BUDGET	AVAILABLE BUDGET	REVENUE		EXPENDITURE		REMAINING BUDGET
						INCREASE	DECREASE	INCREASE	DECREASE	
Alcohol/Drug Abuse Fund	Revenue	Budgeted Cash Balance Forward	126 400000	43,126	43,126	25,537	-	-	-	\$ 68,663
Alcohol/Drug Abuse Fund	Expenditure	Reserve for Contingencies	126 991-999-9300	49,630	49,630	-	-	25,537	-	\$ 75,167
Court Facilities Fund	Revenue	Budgeted Cash Balance Forward	127 400000	-	-	28,000	-	-	-	\$ 28,000
Court Facilities Fund	Expenditure	Transfer to Capital Outlay Fund	127 980-581-9135	298,191	298,191	-	-	28,000	-	\$ 326,191
Court Local Requirements Fund	Revenue	Budgeted Cash Balance Forward	128 400000	52,280	52,280	44,695	-	-	-	\$ 96,975
Court Local Requirements Fund	Expenditure	Other Services	128 228-719-3400	71,414	35,863	-	-	44,695	-	\$ 80,558
Court Technology Fund	Revenue	Budgeted Cash Balance Forward	129 400000	358,328	358,328	-	62,119	-	-	\$ 296,209
Court Technology Fund	Expenditure	Reserve for Mach. & Equip.	129 991-999-9321	181,794	181,794	-	-	-	62,119	\$ 119,675
Radio Communication	Revenue	Budgeted Cash Balance Forward	130 400000	147,000	147,000	-	104,814	-	-	\$ 42,186
Radio Communication	Expenditure	Communication Services	130 412-525-4100	18,360	4,083	-	-	-	957	\$ 3,126
Radio Communication	Expenditure	Reserve for Contingencies	130 991-999-9300	103,857	103,857	-	-	-	103,857	\$ -
Stormwater Mgmt Fund	Revenue	Budgeted Cash Balance Forward	131 400000	225,622	225,622	30,289	-	-	-	\$ 255,911
Stormwater Mgmt Fund	Expenditure	Other Services	131 399-538-3400	100,000	168	-	-	30,289	-	\$ 30,457
Sc Road Const Dist Impact Fund	Revenue	Budgeted Cash Balance Forward	153 400000	9,742,879	9,742,879	7,707,313	-	-	-	\$ 17,450,192
Sc Road Const Dist Impact Fund	Expenditure	Reserve for Road Projects	153 991-999-9331	14,504,694	14,504,694	-	-	7,707,313	-	\$ 22,212,007
Sumter Fire Impact Fee Fund	Revenue	Budgeted Cash Balance Forward	155 400000	977,244	977,244	-	538,380	-	-	\$ 438,864
Sumter Fire Impact Fee Fund	Expenditure	Transfer to Capital Outlay Fund	155 980-581-9135	977,244	977,244	-	-	-	538,380	\$ 438,864
Villages Fire Impact Fee Fund	Revenue	Budgeted Cash Balance Forward	156 400000	297,896	297,896	116,866	-	-	-	\$ 414,762
Villages Fire Impact Fee Fund	Expenditure	Aid To Government Agencies	156 183-522-8100	1,409,328	1,407,201	-	-	116,866	-	\$ 1,524,067
Sumter County Fire District	Revenue	Budgeted Cash Balance Forward	182 400000	435,726	435,726	932,259	-	-	-	\$ 1,367,985
Sumter County Fire District	Revenue	Transfer From General Fund	182 381001	2,556,945	2,556,945	-	932,259	-	-	\$ 1,624,686
The Villages Fire District	Revenue	Budgeted Cash Balance Forward	183 400000	-	-	175,949	-	-	-	\$ 175,949
The Villages Fire District	Revenue	Transfer to General Fund	183 980-581-9101	-	-	-	-	175,949	-	\$ 175,949
Florida Arts Lic Plate Program	Revenue	Budgeted Cash Balance Forward	191 400000	-	-	622	-	-	-	\$ 622
Florida Arts Lic Plate Program	Expenditure	Other Services	191 191-573-3400	1,330	830	-	-	622	-	\$ 1,452
EMS County Grant	Revenue	Budgeted Cash Balance Forward	193 400000	-	-	3	-	-	-	\$ 3
EMS County Grant	Expenditure	Operating Supplies	193 193-526-5200	15,057	12,147	-	-	3	-	\$ 12,150
Local Mosquito Control	Revenue	Budgeted Cash Balance Forward	195 400000	-	-	8,502	-	-	-	\$ 8,502
Local Mosquito Control	Expenditure	Chemicals	195 195-562-5209	47,000	24,942	-	-	8,502	-	\$ 33,444
State Mosquito Control	Revenue	Budgeted Cash Balance Forward	196 400000	-	-	155	-	-	-	\$ 155
State Mosquito Control	Expenditure	Chemicals	196 196-562-5209	18,500	18,500	-	-	155	-	\$ 18,655
'98,'03 & '06 Debt Service Fd	Revenue	Budgeted Cash Balance Forward	218 400000	749,805	749,805	166	-	-	-	\$ 749,971
'98,'03 & '06 Debt Service Fd	Expenditure	Transfer to General Fund	218 980-581-9101	4,223,536	4,223,536	-	-	166	-	\$ 4,223,702
Capital Outlay Fund	Revenue	Budgeted Cash Balance Forward	305 400000	9,730,717	9,730,717	1,299,504	-	-	-	\$ 11,030,221
Capital Outlay Fund	Revenue	Transfer From Solid Waste Fund	305 381104	-	-	66,046	-	-	-	\$ 66,046
Capital Outlay Fund	Revenue	Transfer From SCGOB	305 381111	170,505	170,505	96	-	-	-	\$ 170,601
Capital Outlay Fund	Revenue	Transfer From Court Facilities Fund	305 381127	298,191	298,191	28,000	-	-	-	\$ 326,191
Capital Outlay Fund	Revenue	Transfer from Sumter Fire Impacts	305 381155	977,244	977,244	-	538,380	-	-	\$ 438,864
Capital Outlay Fund	Revenue	Transfer From General Fund	305 381160	1,975,000	1,975,000	6,682,574	-	-	-	\$ 8,657,574
Capital Outlay Fund	Expenditure	Reserve for Future Projects	305 991-999-9303	939,373	939,373	-	-	7,537,840	-	\$ 8,477,213
2006 Bond Construction Fund	Revenue	Budgeted Cash Balance Forward	307 400000	659,942	659,942	97,861	-	-	-	\$ 757,803
2006 Bond Construction Fund	Expenditure	Const in Prog - Jail	307 290-523-6508	659,942	219,709	-	-	97,861	-	\$ 317,570
Group Insurance Fund	Revenue	Budgeted Cash Balance Forward	501 400000	3,744,140	3,744,140	-	667,336	-	-	\$ 3,076,804
Group Insurance Fund	Expenditure	Reserve for Contingencies	501 991-999-9300	2,975,609	2,975,609	-	-	-	667,336	\$ 2,308,273

Totals Totals \$ 26,183,235 \$ 3,081,791 \$ 25,599,662 \$ 2,498,218

Total Budget Change \$ 17,664,445

EXPLANATION : The purpose of this budget amendment is to adjust the Budgeted Cash Balance Forward accounts to actual as of 09/30/12. Expenditure lines are offset for the differences in the Cash Balance Forward amounts.