

**SUMTER COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY**

SUBJECT: Budget Amendment A-47 (FY 09/10) for Budget Cash Balance Forward Account Adjustments (Staff Recommends Approval).

REQUESTED ACTION: **Approve Budget Amendment A-47**

Work Session (Report Only) **DATE OF MEETING:** 1/26/2010
 Regular Meeting Special Meeting

CONTRACT: N/A Vendor/Entity: _____
Effective Date: _____ Termination Date: _____
Managing Division / Dept: Budget & Purchasing

BUDGET IMPACT: \$1,991,909
 Annual **FUNDING SOURCE:** Various Budgeted Cash Balance Forward Accounts
 Capital **EXPENDITURE ACCOUNT:** Various
 N/A

HISTORY/FACTS/ISSUES:

The purpose of this budget amendment is to adjust the Budgeted Cash Balance Forward balances to actual at 09/30/09. Expenditures have been adjusted accordingly to reflect these revenue changes.



BOARD OF SUMTER COUNTY COMMISSIONERS

BUDGET AMENDMENT

FISCAL YEAR: 2010

AMENDMENT #: 47

FUND NAME	FUND NUMBER	ACCOUNT TYPE	ACCOUNT TITLE	ACCOUNT NUMBER	BEGINNING BUDGET	REVENUE		EXPENDITURE		ENDING BUDGET
						INCREASE	DECREASE	INCREASE	DECREASE	
GENERAL FUND	001	Revenue	Budgeted Cash BalanceForward	001-400000	12,000,000	3,531,056				15,531,056
GENERAL FUND	001	Expenditure	Reserve for Contingencies	001-991-999-9300	3,147,582			3,531,056		6,678,638
COUNTY TRAN TRUST FUND	103	Revenue	Budgeted Cash BalanceForward	103-400000	4,837,342	1,915,184				6,752,526
COUNTY TRAN TRUST FUND	103	Expenditure	Reserve for Contingencies	103-991-999-9300	63,463			1,915,184		1,978,647
SOLID WASTE FUND	104	Revenue	Budgeted Cash BalanceForward	104-400000	593,533	88,076				681,609
SOLID WASTE FUND	104	Expenditure	Reserve for Contingencies	104-991-999-9300	99,061			88,076		187,137
SECONDARY TRUST FUND	106	Revenue	Budgeted Cash BalanceForward	106-400000	2,703,130		171,816			2,531,314
SECONDARY TRUST FUND	106	Expenditure	Construction in Progress	106-340-541-6500	1,934,670				171,816	1,762,854
SUMTER GOVT OFFICE BLDG	109	Revenue	Budgeted Cash BalanceForward	109-400000	0	33,005				33,005
SUMTER GOVT OFFICE BLDG	109	Expenditure	Transfer to Capital Outlay Fund	109-980-581-9135	170,500			33,005		203,505
CAPITAL OUTLAY FUND	305	Revenue	Transfer From SCGOB	305-381111	170,500	33,005				203,505
CAPITAL OUTLAY FUND	305	Expenditure	Reserve for Future Projects	305-991-999-9303	8,078			33,005		41,083
LAW ENFORCEMENT TRUST FUND	110	Revenue	Budgeted Cash BalanceForward	110-400000	43,892	103,381				147,273
LAW ENFORCEMENT TRUST FUND	110	Expenditure	Investigations	110-310-521-3500	0			103,381		103,381
TOURIST DEVELOPMENT FUND	111	Revenue	Budgeted Cash BalanceForward	111-400000	885,900		72,732			813,168
TOURIST DEVELOPMENT FUND	111	Expenditure	Reserve for Future Projects	111-991-999-9303	500,000				72,732	427,268
ANTI-DRUG ABUSE FUND	113	Revenue	Budgeted Cash BalanceForward	113-400000	0	1,936				1,936
ANTI-DRUG ABUSE FUND	113	Expenditure	Reserve for Contingencies	113-991-999-9303	0			1,936		1,936
911 EMERGENCY TELEPHONE SYSTEM	114	Revenue	Budgeted Cash BalanceForward	114-400000	340,000	80,528				420,528
911 EMERGENCY TELEPHONE SYSTEM	114	Expenditure	Reserve for Contingencies	114-991-999-9300	27,100			80,528		107,628
POLICE EDUCATION FUND	117	Revenue	Budgeted Cash BalanceForward	117-400000	0	45,156				45,156
POLICE EDUCATION FUND	117	Expenditure	Books, Subscript, Dues	117-310-521-5400	31,035			45,156		76,191
CRIME PREVENTION FUND	118	Revenue	Budgeted Cash BalanceForward	118-400000	3,600	93,066				96,666
CRIME PREVENTION FUND	118	Expenditure	Professional Services	118-315-521-3100	17,520			93,066		110,586
BOATING IMPROVEMENT FUND	123	Revenue	Budgeted Cash BalanceForward	123-400000	195,250	10,125				205,375
BOATING IMPROVEMENT FUND	123	Expenditure	Reserve for Future Projects	123-991-999-9303	134,220			10,125		144,345
BUILDING SERVICES FUND	124	Revenue	Budgeted Cash BalanceForward	124-400000	1,258,492	865,692				2,124,184
BUILDING SERVICES FUND	124	Expenditure	Mach. & Equip => \$1,000	124-142-524-6400	68,600			865,692		934,292
ALCOHOL/DRUG ABUSE FUND	126	Revenue	Budgeted Cash BalanceForward	126-400000	16,628	23,664				40,292
ALCOHOL/DRUG ABUSE FUND	126	Expenditure	Reserve for Contingencies	126-991-999-9300	5,800			23,664		29,464
COURT FACILITIES FUND	127	Revenue	Budgeted Cash BalanceForward	127-400000	0	49,459				49,459
COURT FACILITIES FUND	127	Expenditure	Transfer to Capital Outlay Fund	127-980-581-9135	235,458			49,459		284,917
CAPITAL OUTLAY FUND	305	Revenue	Transfer From Court Facilities Fund	305-381127	235,976	49,459				285,435
CAPITAL OUTLAY FUND	305	Expenditure	Reserve for Future Projects	305-991-999-9303	41,083			49,459		90,542
COURT LOCAL REQUIREMENTS FUND	128	Revenue	Budgeted Cash BalanceForward	128-400000	138,778		1,613			137,165
COURT LOCAL REQUIREMENTS FUND	128	Expenditure	Other Services	128-421-581-3400	159,924				1,613	158,311
COURT TECHNOLOGY FUND	129	Revenue	Budgeted Cash BalanceForward	129-400000	426,257	78,026				504,283
COURT TECHNOLOGY FUND	129	Expenditure	Reserve for Mach. & Equip.	129-991-999-9321	262,027			78,026		340,053
STORMWATER MGMT FUND	131	Revenue	Budgeted Cash BalanceForward	131-400000	441,837	430				442,267
STORMWATER MGMT FUND	131	Expenditure	Other Contractual Services	131-397-538-3400	443,978			430		444,408



BOARD OF SUMTER COUNTY COMMISSIONERS

BUDGET AMENDMENT

FISCAL YEAR: 2010

AMENDMENT #: 47

FUND NAME	FUND NUMBER	ACCOUNT TYPE	ACCOUNT TITLE	ACCOUNT NUMBER	BEGINNING BUDGET	REVENUE		EXPENDITURE		ENDING BUDGET
						INCREASE	DECREASE	INCREASE	DECREASE	
SC ROAD CONST DIST IMPACT FUND	153	Revenue	Budgeted Cash BalanceForward	153-400000	23,502,066		430,681			23,071,385
SC ROAD CONST DIST IMPACT FUND	153	Expenditure	Reserve for Road Projects	153-991-999-9331	8,118,688				430,681	7,688,007
SUMTER FIRE IMPACT FEE FUND	155	Revenue	Budgeted Cash BalanceForward	155-400000	580,000	66,639				646,639
SUMTER FIRE IMPACT FEE FUND	155	Expenditure	Reserve for Contingencies	155-991-999-9300	87,500			66,639		154,139
VILLAGES FIRE IMPACT FEE FUND	156	Revenue	Budgeted Cash BalanceForward	156-400000	2,800,000		151,243			2,648,757
VILLAGES FIRE IMPACT FEE FUND	156	Expenditure	Reserve for Future Projects	156-991-999-9303	2,056,855				151,243	1,905,612
THE VILLAGES FIRE DISTRICT	183	Revenue	Budgeted Cash BalanceForward	183-400000	0	36,395				36,395
THE VILLAGES FIRE DISTRICT	183	Expenditure	Reserve for Contingencies	183-183-522-9300	0			36,395		36,395
CHOOSE LIFE SPECIALTY PLATES	190	Revenue	Budgeted Cash BalanceForward	190-400000	30,121	55				30,176
CHOOSE LIFE SPECIALTY PLATES	190	Expenditure	Aid to Private Organizations	190-189-569-8200	34,506			55		34,561
FLORIDA ARTS LIC PLATE PROGRAM	191	Revenue	Budgeted Cash BalanceForward	191-400000	4,067		3,237			830
FLORIDA ARTS LIC PLATE PROGRAM	191	Expenditure	Other Services	191-191-573-3400	5,475				3,237	2,238
'98,'03 & '06 DEBT SERVICE FD	218	Revenue	Budgeted Cash BalanceForward	218-400000	885,029	391				885,420
'98,'03 & '06 DEBT SERVICE FD	218	Expenditure	RES CBF Principal '06	218-996-999-9317	103,334			391		103,725
CAPITAL OUTLAY FUND	305	Revenue	Budgeted Cash BalanceForward	305-400000	5,140,533	76,362				5,216,895
CAPITAL OUTLAY FUND	305	Expenditure	Reserve for Future Projects	305-991-999-9303	8,078			76,362		84,440
2006 BOND CONSTRUCTION FUND	307	Revenue	Budgeted Cash BalanceForward	307-400000	12,394,276		3,247,016			9,147,260
2006 BOND CONSTRUCTION FUND	307	Expenditure	Const in Prog - Jail	307-290-523-6507	5,409,576				3,247,016	2,162,560
GROUP INSURANCE FUND	501	Revenue	Budgeted Cash BalanceForward	501-400000	2,799,000		1,028,379			1,770,621
GROUP INSURANCE FUND	501	Expenditure	Reserve for Contingencies	501-991-999-9300	1,317,530				1,028,379	289,151

Totals \$ 7,181,090 \$ 5,106,717 \$ 7,181,090 \$ 5,106,717

Total Budget Change \$ 1,991,909

EXPLANATION : This Budget Amendment adjusts the Budgeted Cash Balance Forward to actual as of 09/30/09.