

**SUMTER COUNTY BOARD OF COMMISSIONERS  
EXECUTIVE SUMMARY**

**SUBJECT:** Budget Amendment A-27 (FY 10/11) for Budgeted Cash Balance Forward Account Adjustments (Staff Recommends Approval).

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**REQUESTED ACTION:** **Approve Budget Amendment A-27**

Work Session (Report Only)    **DATE OF MEETING:** 1/25/2011  
 Regular Meeting                       Special Meeting

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

**BUDGET IMPACT:** \$ 21,246,214  
 Annual                      **FUNDING SOURCE:** Various  
 Capital                      **EXPENDITURE ACCOUNT:** Various  
 N/A

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**HISTORY/FACTS/ISSUES:**  
The purpose of this budget amendment is to adjust the Budgeted Cash Balance Forward to actual as of 09/30/10. Expenditures have been adjusted accordingly to reflect these revenue changes.

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**BOARD OF SUMTER COUNTY COMMISSIONERS  
BUDGET AMENDMENT**

FISCAL YEAR: 2010/11

AMENDMENT #: 27  
AGENDA DATE 1/25/2011

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	13,200,000	13,200,000	4,618,418				\$ 17,818,418
General Fund	Expenditure	Transfer to Capital Outlay Fund	001 980-581-9135	3,643,859	3,643,859			5,649,391		\$ 9,293,250
General Fund	Revenue	Transfer From Stormwater Fund	001 381131	456,448	456,448			14,939		\$ 441,509
General Fund	Revenue	Transfer Fr '98, '03, '06 Debt Service	001 381218	2,968,970	2,614,799	1,045,912				\$ 3,660,711
County Tran Trust Fund	Revenue	Budgeted Cash Balance Forward	103 400000	5,453,732	5,453,732	393,195				\$ 5,846,927
County Tran Trust Fund	Expenditure	Construction in Progress CR 528	103 340-541-6575	-	-			1,195		\$ 1,195
County Tran Trust Fund	Expenditure	Construction in Progress	103 340-541-6500	4,139,309	4,139,309			392,000		\$ 4,531,309
Solid Waste	Revenue	Budgeted Cash Balance Forward	104 400000	600,402	600,402	48,498				\$ 648,900
Solid Waste	Expenditure	Other Services	104 170-534-3400	988,157	343,809			48,498		\$ 392,307
Sumter Govt Office Bldg	Revenue	Budgeted Cash Balance Forward	109 400000	-	-	260				\$ 260
Sumter Govt Office Bldg	Expenditure	Transfer to Capital Outlay Fund	109 980-581-9135	170,500	170,500			260		\$ 170,760
Law Enforcement Trust Fund	Revenue	Budgeted Cash Balance Forward	110 400000	115,463	115,463	35,069				\$ 150,532
Law Enforcement Trust Fund	Expenditure	Investigations	110 310-521-3500	118,409	118,409			35,069		\$ 153,478
Tourist Development Fund	Revenue	Budgeted Cash Balance Forward	111 400000	911,724	911,724	112,935				\$ 1,024,659
Tourist Development Fund	Expenditure	Reserve for Future Projects	111 991-999-9303	911,725	911,725			112,935		\$ 1,024,660
Anti-Drug Abuse Fund	Revenue	Budgeted Cash Balance Forward	113 400000	-	-	1,938				\$ 1,938
Anti-Drug Abuse Fund	Expenditure	Reserve for Contingencies	113 991-999-9300	-	-			1,938		\$ 1,938
911 Emergency Telephone System	Revenue	Budgeted Cash Balance Forward	114 400000	394,676	394,676	124,746				\$ 519,422
911 Emergency Telephone System	Expenditure	Reserve for Equipment Purchases	114 991-999-9333	149,495	149,495			124,746		\$ 274,241
Transit	Revenue	Budgeted Cash Balance Forward	116 400000	92,587	92,587	70,329				\$ 162,916
Transit	Expenditure	Reserve for Contingencies	116 991-999-9300	2,211	2,211			70,329		\$ 72,540
Police Education Fund	Revenue	Budgeted Cash Balance Forward	117 400000	31,119	31,119	2,344				\$ 33,463
Police Education Fund	Expenditure	Books, Subscript, Dues	117 310-521-5400	50,643	50,643			2,344		\$ 52,987
Crime Prevention Fund	Revenue	Budgeted Cash Balance Forward	118 400000	70,186	70,186	21,686				\$ 91,872
Crime Prevention Fund	Expenditure	Professional Services	118 315-521-3100	87,500	87,500			21,686		\$ 109,186
Boating Improvement Fund	Revenue	Budgeted Cash Balance Forward	123 400000	205,375	205,375	16,868				\$ 222,243
Boating Improvement Fund	Expenditure	Reserve for Future Projects	123 991-999-9303	174,665	174,665			16,868		\$ 191,533
Building Services Fund	Revenue	Budgeted Cash Balance Forward	124 400000	1,955,463	1,955,463	1,302,336				\$ 3,257,799
Building Services Fund	Expenditure	Mach & Equip > \$1,000	124 142-524-6400	1,901,505	1,901,505			1,302,336		\$ 3,203,841
Alcohol/Drug Abuse Fund	Revenue	Budgeted Cash Balance Forward	126 400000	38,000	38,000			681		\$ 37,319
Alcohol/Drug Abuse Fund	Expenditure	Reserve for Contingencies	126 991-999-9300	17,868	17,868				681	\$ 17,187
Court Facilities Fund	Revenue	Budgeted Cash Balance Forward	127 400000	-	-	62,690				\$ 62,690
Court Facilities Fund	Expenditure	Transfer to Capital Outlay Fund	127 980-581-9135	242,775	242,775			62,690		\$ 305,465
Court Local Requirements Fund	Revenue	Budgeted Cash Balance Forward	128 400000	125,000	125,000			7,846		\$ 117,154
Court Local Requirements Fund	Expenditure	Other Services	128 228-719-3400	143,330	108,112				7,846	\$ 100,266
Court Technology Fund	Revenue	Budgeted Cash Balance Forward	129 400000	318,000	318,000	72,472				\$ 390,472
Court Technology Fund	Expenditure	Reserve for Mach. & Equip.	129 991-999-9321	169,963	169,963			72,472		\$ 242,435
Radio Communication	Revenue	Budgeted Cash Balance Forward	130 400000	15,000	15,000	11,266				\$ 26,266
Radio Communication	Expenditure	Communication Services	130 412-525-4100	27,404	11,720			11,266		\$ 22,986
Stormwater Mgmt Fund	Revenue	Budgeted Cash Balance Forward	131 400000	454,310	454,310			14,939		\$ 439,371
Stormwater Mgmt Fund	Expenditure	Transfer to General Fund	131 980-581-9101	456,448	456,448				14,939	\$ 441,509
Sc Road Const Dist Impact Fund	Revenue	Budgeted Cash Balance Forward	153 400000	9,421,292	9,421,292	7,458,851				\$ 16,880,143
Sc Road Const Dist Impact Fund	Expenditure	Construction in Progress 466A PH II	153 344-541-6520	553,703	-			683,016		\$ 683,016
Sc Road Const Dist Impact Fund	Expenditure	Construction in Progress	153 344-541-6500	1,661,327	1,661,327			6,775,835		\$ 8,437,162
Sumter Fire Impact Fee Fund	Revenue	Budgeted Cash Balance Forward	155 400000	26,350	26,350			20,371		\$ 5,979
Sumter Fire Impact Fee Fund	Expenditure	Reserve for Future Projects	155 991-999-9303	34,006	34,006				20,371	\$ 13,635



BOARD OF SUMTER COUNTY COMMISSIONERS  
BUDGET AMENDMENT

FISCAL YEAR: 2010/11

AMENDMENT #: 27  
AGENDA DATE 1/25/2011

FUND NAME	ACCOUNT TYPE	ACCOUNT TITLE	Account Number	AMENDED BUDGET	AVAILABLE BUDGET	REVENUE		EXPENDITURE		REMAINING BUDGET
						INCREASE	DECREASE	INCREASE	DECREASE	
Villages Fire Impact Fee Fund	Revenue	Budgeted Cash Balance Forward	156 400000	2,759,750	2,759,750		874,368			\$ 1,885,382
Villages Fire Impact Fee Fund	Expenditure	Buildings	156 183-522-6200	2,400,000	2,400,000				385,534	\$ 2,014,466
Villages Fire Impact Fee Fund	Expenditure	Reserve for Future Projects	156 991-999-9303	488,834	488,834				488,834	\$ -
Sumter County Fire District	Revenue	Budgeted Cash Balance Forward	182 400000	908,645	908,645		90,409			\$ 818,236
Sumter County Fire District	Expenditure	Reserve for Contingencies	182 991-999-9300	204,494	204,494				90,409	\$ 114,085
The Villages Fire District	Revenue	Budgeted Cash Balance Forward	183 400000	-	-	141,778				\$ 141,778
The Villages Fire District	Expenditure	Reserve for Contingencies	183 991-999-9300	-	-			141,778		\$ 141,778
Choose Life Specialty Plates	Revenue	Budgeted Cash Balance Forward	190 400000	34,828	34,828		7			\$ 34,821
Choose Life Specialty Plates	Expenditure	Aid to Private Organizations	190 189-569-8200	39,474	39,474				7	\$ 39,467
Florida Arts Lic Plate Program	Revenue	Budgeted Cash Balance Forward	191 400000	-	-	2,238				\$ 2,238
Florida Arts Lic Plate Program	Expenditure	Other Services	191 191-573-3400	2,301	62			2,238		\$ 2,300
Florida Arts Lic Plate Program	Revenue	Budgeted Cash Balance Forward	195 400000	-	-	3,764				\$ 3,764
Florida Arts Lic Plate Program	Expenditure	Mach & Equip > \$1,000	195 195-562-6400	10,400	65			3,764		\$ 3,829
'98,'03 & '06 Debt Service Fd	Revenue	Budgeted Cash Balance Forward	218 400000	-	-	1,045,912				\$ 1,045,912
'98,'03 & '06 Debt Service Fd	Expenditure	Transfer to General Fund	218 980-581-9101	2,968,970	2,614,799			1,045,912		\$ 3,660,711
Capital Outlay Fund	Revenue	Budgeted Cash Balance Forward	305 400000	5,032,355	5,032,355		533,365			\$ 4,498,990
Capital Outlay Fund	Revenue	Transfer From General Fund	305 381160	52,000	52,000	5,649,391				\$ 5,701,391
Capital Outlay Fund	Revenue	Transfer From Court Facilities Fund	305 381127	-	-	62,690				\$ 62,690
Capital Outlay Fund	Expenditure	Reserve for Future Projects	305 991-999-9303	1,092,876	1,092,876			5,178,716		\$ 6,271,592
2006 Bond Construction Fund	Revenue	Budgeted Cash Balance Forward	307 400000	2,424,855	2,424,855	474,898				\$ 2,899,753
2006 Bond Construction Fund	Expenditure	Const in Prog - Jail	307 290-523-6507	180,000	22,007			474,898		\$ 496,905
Group Insurance Fund	Revenue	Budgeted Cash Balance Forward	501 400000	1,720,707	1,720,707	22,655				\$ 1,743,362
Group Insurance Fund	Expenditure	Reserve for Contingencies	501 991-999-9300	567,190	567,190			22,655		\$ 589,845

Totals	Totals	<u>\$ 22,803,139</u>	<u>\$ 1,556,925</u>	<u>\$ 22,254,835</u>	<u>\$ 1,008,621</u>
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Total Budget Change \$ 21,246,214

EXPLANATION : The purpose of this budget amendment is to adjust the Budgeted Cash Balance Forward accounts to actual as of 09/30/10.