

RESOLUTION NO. 2024 - ____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Lake County revised budget totaling \$870,490,426 was adopted pursuant to Resolution No. 2024-16 on January 23, 2024, by the Board of County Commissioners of Lake County, and was subsequently amended by the Board of County Commissioners of Lake County in the amount of \$2,647,458 with total estimated revenues in the amount of \$873,137,884 and total expenditure requirements of \$873,137,884.

WHEREAS, unanticipated revenues and actual cash balance forward dollars have been received by and are available to Lake County and, in order to authorize expenditure of these unanticipated revenues, it is deemed necessary, appropriate and advisable to amend the Lake County budget to reflect the additional revenues received and the supplemental expenditures associated therewith; and

WHEREAS, the Board of County Commissioners of Lake County, Florida, finds that it is desirable for the Board to adopt a supplemental budget for Fiscal Year 2024; and

WHEREAS, the said supplemental budget for Fiscal Year 2024 has been adopted in accordance with law by the Board of County Commissioners of Lake County as the governing body of Lake County.

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

Section 1. Adoption of Supplemental Budget. The supplemental budget estimates for Fiscal Year 2024, totaling \$9,860,784, a copy of the same being attached hereto and incorporated herein as Schedule I, show total estimated revenues of \$882,998,668 and total expenditure requirements of \$882,998,668, all being more fully set forth in detail in said budget estimates relating to the funds listed, are hereby approved, adopted, accepted and deemed to be the Supplemental Budget of Lake County for Fiscal Year 2024.

RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FY 2024

Section 2. Effective Date. This resolution shall become effective upon adoption.

ADOPTED this 23rd day of April 2024.

**BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA**

Kirby Smith, Chairman

This _____ day of _____, 2024

ATTEST:

Gary J. Cooney, Clerk of the
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

SCHEDULE I

Summary - FY 2024 Mid-Year Adjustments by Fund April 2024

Fund No.	Fund Name	Adopted FY 2024	Revised FY 2024	Adjustments FY 2024	Revised FY 2024
<u>Countywide Funds</u>					
0010	General	\$ 265,498,029	\$ 277,161,108	\$ 7,266,630	\$ 284,427,738
1120	County Transportation Trust	26,748,832	29,729,707	(1,420,359)	28,309,348
1220	Lake County Ambulance	15,836,122	16,125,190	-	16,125,190
1900	County Library System	5,341,556	5,518,256	-	5,518,256
Total Countywide Funds		\$ 313,424,539	\$ 328,534,261	\$ 5,846,271	\$ 334,380,532
<u>Special Revenue Funds</u>					
1070	Library Impact Fee Trust	\$ 4,431,492	\$ 5,106,599	\$ -	\$ 5,106,599
1081	Park Impact Fee Trust-Central District	143,690	140,470	-	140,470
1082	Park Impact Fee Trust-North District	119,569	151,183	-	151,183
1083	Park Impact Fee Trust-South District	1,449,194	1,611,528	-	1,611,528
1090	Educational Sys Impact Fees	30,000,000	30,000,000	-	30,000,000
1100	LCL Provider Participation Fund	44,404,180	44,404,180	-	44,404,180
1147	West Transportation Benefit District	57,000	57,000	-	57,000
1148	North Central Transportation Benefit District	2,235,416	2,506,334	-	2,506,334
1149	NE/Wekiva Transportation Benefit District	3,213,842	3,733,840	52,807	3,786,647
1157	South Transportation Benefit District	32,716,189	32,253,456	-	32,253,456
1158	Central Transportation Benefit District	3,476,722	3,589,835	-	3,589,835
1159	North Transportation Benefit District	2,817	4,314	-	4,314
1190	Fish Conservation	237,816	243,573	-	243,573
1230	MSTU - Stormwater	3,756,682	3,887,891	15,652	3,903,543
1231	MSTU - Parks	9,298,224	9,543,255	-	9,543,255
1240	Emergency 911	10,258,981	10,741,446	50,000	10,791,446
1250	Resort/Development Tax	15,982,887	15,603,539	-	15,603,539
1290	Greater Hills MSBU	398,098	401,574	-	401,574
1330	Law Enforcement Trust	1,061,552	1,582,894	-	1,582,894
1340	Mt Plymouth/Sorrento CRA Trust Fund	608,608	670,952	(8)	670,944
1350	Emergency Medical Services	30,249,601	32,898,312	1,333,395	34,231,707
1370	Greater Groves MSBU	317,918	327,678	-	327,678
1380	Coronavirus State/Local Fiscal Recovery	32,168,110	32,112,191	-	32,112,191
1410	Infrastructure Sales Tax	25,589,319	28,323,911	-	28,323,911
1430	Village Green Street Lighting	23,746	24,371	-	24,371
1450	Greater Pines Municipal Services	399,638	402,565	-	402,565
1460	Picciola Island Street Lighting	7,536	8,089	-	8,089
1470	Valencia Terrace Street Lighting	10,834	12,717	-	12,717
1480	Sylvan Shores Street Lighting	27,669	28,156	-	28,156
1490	MSBU - Wastewater Treatment System	2,475	2,419	-	2,419
1520	Building Services	13,223,126	14,794,160	-	14,794,160
1680	County Fire Rescue	51,515,731	48,765,507	(14,377)	48,751,130
1690	Fire Services Impact Fee Trust	3,545,445	4,557,906	-	4,557,906
Total Special Revenue Funds		\$ 320,934,107	\$ 328,491,845	\$ 1,437,469	\$ 329,929,314

SCHEDULE I

Summary - FY 2024 Mid-Year Adjustments by Fund April 2024

Fund No.	Fund Name	Adopted FY 2024	Revised FY 2024	Adjustments FY 2024	Revised FY 2024
<u>Grant Funds</u>					
1200	Community Development Block Grant	\$ 10,694,536	\$ 8,852,747	\$ 484,856	\$ 9,337,603
1210	Transit	15,533,694	25,350,277	794,589	26,144,866
1260	Affordable Housing Assistance Trust	12,521,279	15,690,336	-	15,690,336
1270	Section 8	6,677,294	6,655,796	-	6,655,796
1300	Federal / State Grants	26,168,344	28,379,553	10,423	28,389,976
1310	Restricted Local Programs	773,530	1,492,572	(9,263)	1,483,309
Total Grant Funds		\$ 72,368,677	\$ 86,421,281	\$ 1,280,605	\$ 87,701,886
<u>Debt Service Funds</u>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 738,827	\$ 757,746	\$ -	\$ 757,746
2710	Public Lands Program	3,714,407	3,613,630	-	3,613,630
2810	Expansion Projects	5,173,230	4,902,280	244,183	5,146,463
2850	Sales Tax Revenue Note	2,871,991	3,012,979	-	3,012,979
Total Debt Service Funds		\$ 12,498,455	\$ 12,286,635	\$ 244,183	\$ 12,530,818
<u>Enterprise Funds</u>					
4200	Landfill Enterprise	\$ 34,235,413	\$ 33,508,367	\$ 1,070,064	\$ 34,578,431
4220	Solid Waste Closures and Long-Term Care	694,783	264,069	-	264,069
Total Enterprise Funds		\$ 34,930,196	\$ 33,772,436	\$ 1,070,064	\$ 34,842,500
Total Operating Budget		\$ 754,155,974	\$ 789,506,458	\$ 9,878,592	\$ 799,385,050
<u>Capital Projects Funds</u>					
3050	2nd Renewal Sales Tax Capital Projects	\$ 55,174,750	\$ 55,288,951	\$ (83,393)	\$ 55,205,558
3840	Road Resurfacing Capital Projects	-	-	8,304	8,304
Total Capital Projects Funds		\$ 55,174,750	\$ 55,288,951	\$ (75,089)	\$ 55,213,862
<u>Internal Service Funds</u>					
5200	Insurance - Property and Casualty	\$ 4,568,575	\$ 4,864,037	\$ -	\$ 4,864,037
5300	Insurance - Employee Group Benefits	19,067,918	19,573,929	57,281	19,631,210
5400	Fleet Management	4,122,263	3,904,509	-	3,904,509
Total Internal Service Funds		\$ 27,758,756	\$ 28,342,475	\$ 57,281	\$ 28,399,756
<u>Reconciliation</u>					
Total Operating Budget		\$ 754,155,974	\$ 789,506,458	\$ 9,878,592	\$ 799,385,050
Total Capital Project Funds		55,174,750	55,288,951	(75,089)	55,213,862
Total Internal Service Funds		27,758,756	28,342,475	57,281	28,399,756
Total		\$ 837,089,480	\$ 873,137,884	\$ 9,860,784	\$ 882,998,668

SCHEDULE II
Detail - FY 2024 Mid-Year Adjustments by Fund
April 2024

Account Number	Account Description	General Fund - 0010	
Revenues			
Facilities			
0010.0819100.334711.80040	Ag Education & Promo Facility	Increase for Legislative appropriation funding for Fairgrounds	2,000,000
Water Resources: Laboratory			
0010.2921204.343723	Lab Fees	Adj based on current revenue projections for FY 2024	15,851
Sheriff's Office			
0010.7073100.331250	BYRNE JAG Grants	Adj for JAG grant awarded	37,395
0010.7073100.342110	Dispatch Services	Reduction for the elimination of dispatch services	(145,818)
Planning and Zoning			
0010.2640100.341980	Vested Rights Deter	Adjustment to budget for an inactive account	(650)
Non-Departmental:			
0010.9090001.389999	Beg Fund Balance	Adjustment for Beginning Fund Balance	5,359,852
0010.9090001.389999	Fund Balance - Beginning of Year		600
0010.9090001.389999.90001	Fund Balance - PO Carryforward	Adjustment for FY 2023 Purchase Order Carryforward	(600)
Total Revenues			\$ 7,266,630
Expenditures			
Facilities			
0010.0851420.830430	Utility Services	Adjustment to budget based on current actuals/projections for utilities	275,000
0010.0819100.860620.80040	Buildings-Fairgrounds	Increase for Legislative appropriation funding for Fairgrounds	2,000,000
Animal Shelter			
0010.1339100.810140	Overtime		15,000
0010.1339100.810210	Soc Sec Match		1,148
0010.1339100.810220	Retirement Contrib	Adjustment for increase in overtime to support Animal Shelter operations	2,036
0010.1339100.810240	Workers Compensation		380
Tax Collector			
0010.7072100.830440	Rentals and Leases	Adjustment for lease for Tax Collector location - 322 N Disston Ave, Tavares	13,200
0010.7072100.830440	Rentals and Leases	Adjustment for lease for Tax Collector location - 325 N Barrow Ave, Tavares	15,450
0010.7072100.830440	Rentals and Leases	Adjustment for lease for Tax Collector location - 31126 Industry Dr, #149, Tavares	6,600
Veterans Services			
0010.2031100.830512	Items \$1K - \$4,999	Adjustment for new signage	4,550
Water Resources: Laboratory			
0010.2921204.830520	Operating Supplies	Funding for surface water samples	17,000
State Attorney Office			
0010.6061100.880810	Aids - Govt Agencies	Increase for body cam positions	1,600
Sheriff's Office			
0010.7073900.890959	TSF - Sheriff Grants	Adjust for JAG Grant awarded	37,395
0010.9099001.890998	Contingency - Sheriff	Adjust for contingency reserve requested from LCSO	100,000
0010.7073900.890936	TSF - Law Enf - Oth Exp	Adjust for new lease FF&E and fiber expenses	147,000
0010.7073900.890979	TSF - Law Enf - Oth Exp	Reduction in dispatch services as requested by LCSO	(145,818)
0010.7073100.830440	Rentals and Leases	Increase in NWS Holdings lease for additional leased space	44,778
Planning and Zoning			
0100.2640100.810120	Regular Salaries		27,373
0100.2640100.810210	Social Security Matching		2,095
0100.2640100.810220	Retirement Contributions	Funding for a new Planner I position for Office of Planning & Zoning effective 3/1/2024	3,775
0100.2640100.810230	Life & Health Insurance		6,367
0100.2640100.810240	Workers Compensation		44
0010.2640100.830510.70058	Office Supplies - Tax Collector Remodel	Adjust for FF&E for 2nd floor renovation	63,000
0010.2640100.860640	Machinery/Equipment	Adjust for permitting software	23,478
Extension Services			
0010.3142200.830510	Office Supplies	Increase to replace banquet chairs in Training Room A	1,700
0010.3142200.830512	Items \$1 - \$4,999	Increase to purchase AEDs for Ag Center and HLC Bldg	7,812
Non-Departmental:			
0010.9092001.860620.80065	Buildings - SOE	Reallocate funds for SOE facility - Construction Manager and Architecture & Engineering services (approved by the BCC 4/9/24)	978,000
0010.7074100.860625	Leasehold Improvements - SOE		(978,000)
0010.9093001.890910	TSF-Other Funds	Correction to GF TSF for debt service fund 2810 from Jan MYA	244,183
0010.9093001.890915	TSF-Landfill Fund	Increase in General Fund Transfer for non assessment services	857,000
0010.9093001.890915	TSF-Landfill Fund	Increase in General Fund Transfer to offset cost of Bear Proof Trash Cans	213,064
0010.9099001.890990	Economic Stabilization Reserves	Adjustment for FY 2023 Beginning Fund Balance	3,281,420
Total Expenditures			\$ 7,266,630
Account Number	Account Description	County Transportation Trust Fund - 1120	
Revenues			
Non-Departmental:			
1120.9090112.361110	Interest Revenue	Increase for projected interest revenue	15,652
1120.9090112.389999	Fund Bal-Beg of Yr	Adj to Beginning Fund Balance due to invoice paid in FY 2023	(1,436,011)
Total Revenues			\$ (1,420,359)

SCHEDULE II
Detail - FY 2024 Mid-Year Adjustments by Fund
April 2024

		<u>Expenditures</u>	
1120.5053200.860679.50068	Resurfacing	Adj to Beginning Fund Balance due to invoice paid in FY 2023	(663,607)
1120.5053200.830467.50067	Road Repair/Maint	Adj to Beginning Fund Balance due to invoice paid in FY 2023	(772,404)
1120.5053200.860674	Infrastr-Construction	Adjust for Hammock Ridge Turn Lane	270,019
1120.5055100.860640	Machinery/Equipment	Adjust for permitting software	15,652
1120.5055200.830410	Communications	Adjustment of funds to align with actual spending	35,000
1120.5055200.830530	Road Material/Supplies	Adjustment of funds to align with actual spending	50,000
1120.5055200.830467	Road Repair/Maint	Adjustment of funds to align with actual spending	(85,000)
1120.5055200.830467	Road Repair/Maint	Allocation of funding for Hammock Ridge Turn Lane	(270,019)
		Total Expenditures	\$ (1,420,359)

Account Number	Account Description	Lake County Ambulance Fund - 1220	
		<u>Expenditures</u>	
1220.9092122.890926	Transfer-EMS-Fund	Adjust Transfer to EMS Fund 1350	300,000
1220.9099122.890999	Reserve-Operations	Adjust Transfer to EMS Fund 1350	(300,000)
		Total Expenditures	\$ -

Account Number	Account Description	NorthEast/Wekiva Transportation Benefit District - 1149	
		<u>Revenues</u>	
1149.9090049.389999	Beg Fund Balance	Adjustment for Beginning Fund Balance	52,807
		Total Revenues	\$ 52,807

		<u>Expenditures</u>	
1149.5056699.860670	Infrastructure	Adjustment to reflect the Beginning Fund Balance of \$3,235,647	52,807
		Total Expenditures	\$ 52,807

Account Number	Account Description	MSTU Stormwater Section Fund - 1230	
		<u>Revenues</u>	
1230.9090030.361110	Interest Revenue	Increase for projected interest revenue	15,652
		Total Revenues	\$ 15,652

		<u>Expenditures</u>	
1230.5055600.860640	Machinery/Equipment	Allocation for Permitting Software fees	15,652
		Total Expenditures	\$ 15,652

Account Number	Account Description	Emergency 911 Fund - 1240	
		<u>Revenues</u>	
1240.2445310.369900	Other Miscellaneous Revenue	Adjust for additional State 911 Funds received	50,000
		Total Revenues	\$ 50,000

		<u>Expenditures</u>	
1240.2445310.810120	Regular Salaries		8,481
1240.2445310.810210	Social Security Match		648
1240.2445310.810220	Retirement Contributions	Adjustment for an Office Associate III position to go from Part-time to Full-time	1,075
1240.2445310.810230	Life & Health Insurance		10,914
1240.2445310.810240	Workers Compensation		13
1240.2445310.830310	Professional Services	Adjust for additional State 911 Funds received	50,000
1240.9099124.890999	Reserve for Operations	Adjustment for an Office Associate III position from Part-time to Full-time	(21,131)
		Total Expenditures	\$ 50,000

Account Number	Account Description	Mt Plymouth/Sorrento CRA Trust Fund - 1340	
		<u>Revenues</u>	
1340.9090134.389999	Beg Fund Balance	Adjustment for Beginning Fund Balance	(8)
		Total Revenues	\$ (8)

		<u>Expenditures</u>	
1340.9099134.890999	Rsv for Operations	Adjustment for Beginning Fund Balance	(8)
		Total Expenditures	\$ (8)

Account Number	Account Description	Emergency Medical Services Fund - 1350	
		<u>Revenues</u>	
1350.3522100.381100	Interfund Transfer	Adjust for increase in transfer from Ambulance Fund 1220	300,000
1350.9090135.389999	Beg Fund Balance	Adjustment for Beginning Fund Balance	1,033,395
		Total Revenues	\$ 1,333,395

		<u>Expenditures</u>	
1350.9099135.890999	Reserve for Operations	Adjust for increase in transfer from Ambulance Fund 1220	300,000
1350.9099135.890999	Reserve for Operations	Adjustment for Beginning Fund Balance	1,033,395
		Total Expenditures	\$ 1,333,395

Account Number	Account Description	Building Services Fund - 1520	
		<u>Expenditures</u>	
1520.1048310.830310	Professional Services	Adjust for contract plan reviews and inspection services	110,000
1520.1048310.860640	Machinery/Equipment	Adjust for permitting software	336,518
1520.1048310.830510.70058	Office Supplies	Adjust for move Tax Collector building 2nd floor	140,000
1520.9099152.890999	Reserve for Operations	Adjust for contract plan reviews and inspection services	(586,518)
		Total Expenditures	\$ -

SCHEDULE II
Detail - FY 2024 Mid-Year Adjustments by Fund
April 2024

Account Number	Account Description	County Fire/Rescue Fund - 1680
Revenues		
1680.2136300.331230.21072	Asst-Firefighters Grant	Adjust for completed grant (14,377)
		Total Revenues \$ (14,377)
Expenditures		
1680.2136300.810120.21072	Regular Salaries	(10,000)
1680.2136300.810140.21072	Overtime	(3,000)
1680.2136300.810210.21072	Social Security Matching	Adjust for completed grant (230)
1680.2136300.810220.21072	Retirement	(996)
1680.2136300.810240.21072	Workers Compensation	(151)
1680.2136300.860640	Machinery & Equipment	80,000
1680.2136300.860640.00001	Machinery & Equipment	Reallocate costs to project number (80,000)
		Total Expenditures \$ (14,377)
Account Number	Account Description	Fire Services Impact Fee Trust Fund - 1690
Expenditures		
1690.2136280.860620.21055	Buildings	Adjust funding for HMGP Grant Matching 200,000
1690.9099169.890999	Reserve for Operations	Adjust funding for HMGP Grant Matching (200,000)
		Total Expenditures \$ -
Account Number	Account Description	CDBG Fund - 1200
Revenues		
1200.2082100.331540	Comm Dev Block Grant	Adjust grant funding to actual revenues based on grant reconciliation 484,856
		Total Revenues \$ 484,856
Expenditures		
1200.2082220.880810	AIDS-GOVT AGENCIES	Adjust grant to actual expense based on grant reconciliation 389,375
1200.2082220.880820	AIDS-PRIVATE ORGS	Adjust grant to actual expense based on grant reconciliation 95,481
		Total Expenditures \$ 484,856
Account Number	Account Description	Transit Fund - 1210
Revenues		
TD Admin:		
1210.3327200.334401.20635	Publ Transit Blk Grant	Reallocate funds to the Project number for FY 23-24 from FY 24-25 (250,000)
1210.3327200.334401.20634	Publ Transit Blk Grant	250,000
1210.3327200.334401.20532	Publ Transit Blk Grant	Adjust to actual revenue (\$34,700) (315,300)
Paratransit:		
1210.3327210.334401.20635	Publ Transit Blk Grant	Reallocate funds to the Project number for FY 23-24 from FY 24-25 (331,627)
1210.3327210.334401.20634	Publ Transit Blk Grant	331,627
1210.3327210.331490.20603	5310 CAP	Adjust to actual for Org 24,347
1210.3327210.334491.20550	FDOT-TD Trips	(822,777)
1210.3327210.334491.20654	FDOT-TD Trips	Reallocate funds to the Project number for FY 23-24 822,777
Fixed Route:		
1210.3327215.334401.20635	Publ Transit Blk Grant	Reallocate funds to the Project number for FY 23-24 from FY 24-25 (331,627)
1210.3327215.334401.20634	Publ Transit Blk Grant	331,627
1210.3327215.331490.20603	5310 CAP	Adjust to actual for Org (24,347)
Capital:		
1210.3327220.331493.20516	FED Transit FRMLA Grant	Adjust increase to actual revenue (\$572,898) 30,000
1210.3327220.331494.20508	20.526 BUS/Bus Fac Prog	Adjust increase to actual revenue (\$584,010) 71,684
1210.3327220.331492.20542	FDOT-5311 Operating	Adjust for actual revenue (\$596,220) 596,220
Non-departmental:		
1210.9090121.381100.20634	Interfund Transfer	Reallocate matching funds to the project for County Match 913,254
1210.9090121.381100	Interfund Transfer	(913,254)
1210.9090121.389999	Beg Fund Balance	Adjustment for Beginning Fund Balance 411,985
		Total Revenues \$ 794,589
Expenditures		
Admin:		
1210.3327200.830340.20634	Contractual Services	Reallocate funds to the Project number for FY 23-24 from FY 24-25 500,000
1210.3327200.830340.20635	Contractual Services	(500,000)
Paratransit:		
1210.3327210.830340.20634	Contractual Services	Reallocate funds to the Project number for FY 23-24 from FY 24-25 663,254
1210.3327210.830340.20635	Contractual Services	(663,254)
1210.3327210.830340.20515	Contractual Services	Adjust grant to actual expense (\$2,758,973) 430,700
Fixed Route:		
1210.3327215.830340.20634	Contractual Services	Reallocate funds to the Project number for FY 23-24 from FY 24-25 663,254
1210.3327215.830340.20635	Contractual Services	(663,254)
1210.3327215.830340.20515	Contractual Services	Adjust grant to actual expense (\$2,839,829) 225,439
Capital:		
1210.3327220.860630.20516	IOTB	Adjust increase to actual expense (\$572,898) 66,766
1210.3327220.860630.20508	IOTB	Adjust increase to actual expense (\$584,010) 71,684
1210.3327220.860630.20521	IOTB	Adjust decrease to actual expense (\$211,056) (3,613)
1210.3327220.860640.20521	Mach/equip	Adjust increase to actual expense (\$2,002,163) 3,613
		Total Expenditures \$ 794,589

SCHEDULE II
Detail - FY 2024 Mid-Year Adjustments by Fund
April 2024

Account Number		Account Description	Affordable Housing Assistance Trust - 1260	
			Revenues	
1260.2082400.335501.26003	SHIP		Adjustment to move funds from Program to Admin Org	(213,000)
1260.2082430.335501.26003	SHIP		Adjustment to move funds from Program to Admin Org	213,000
1260.2082400.335501.26004	SHIP		Adjustment to move funds from Program to Admin Org	(463,551)
1260.2082430.335501.26004	SHIP		Adjustment to move funds from Program to Admin Org	463,551
			Total Revenues	\$ -
			Expenditures	
1260.2082400.880830	Other Grants and Aids		Reallocating expenses to the project	(213,870)
1260.2082400.880830.61359	Other Grants and Aids		Reallocating expenses to the project	173,870
1260.2082400.880830.61366	Other Grants and Aids		Reallocating expenses to the project	40,000
1260.2082400.830490.26003	Other Current Charges/Obligatins		Adjustment to move funds from Program to Admin Org	(189,000)
1260.2082430.830490.26003	Other Current Charges/Obligatins		Adjustment to move funds from Program to Admin Org	189,000
1260.2082400.830490.26004	Other Current Charges/Obligatins		Adjustment to move funds from Program to Admin Org	(463,551)
1260.2082430.830490.26004	Other Current Charges/Obligatins		Adjustment to move funds from Program to Admin Org	463,551
			Total Expenditures	\$ -
Account Number		Account Description	Federal/State Grants Fund - 1300	
			Revenues	
			Solid Waste: Keep Lake Beautiful	
1300.4568750.334470	Transportation Projects		Adjustment for FY 2024 FDOT Litter Control Grant	15,000
			Water Resources	
1300.2921201.334620	Mosq Ctl-State Aid		Adjustment to funding for FY 2024 Mosquito State Aid	(7,640)
			Public Works	
1300.5056150.334440.50055	Transp Reg Incentiv		Adjustment for Beginning Fund Balance	54,259
			Mosquito Control State Aid	
1300.2921201.334620	Mosq Ctl-State Aid		Adjustment for Beginning Fund Balance	64,243
			Non-Departmental	
1300.9090130.389999.28002	Fund Balance-Beg of Yr		Adjustment for Beginning Fund Balance	9,774
1300.9090130.389999.90001	Fund Balance - PO Carryforward		Adjustment for FY 2023 Purchase Order Carryforward	(125,213)
			Total Revenues	\$ 10,423
			Expenditures	
			Housing and Human Services:	
1300.2082480.880830.28002	Other Grants/Aids		Adjustment to close out grant	3,170
1300.2082485.830340.99030	Contractual Svcs		Adjustment to close out grant	(107)
			Solid Waste: Keep Lake Beautiful	
1300.4568750.830480	Promotional Activities		Adjustment for FY 2024 FDOT Litter Control Grant	3,100
1300.4568750.830510	Office Supplies		Adjustment for FY 2024 FDOT Litter Control Grant	600
1300.4568750.830520	Operating Supplies		Adjustment for FY 2024 FDOT Litter Control Grant	10,900
1300.4568750.830540	Books/Publs/Dues		Adjustment for FY 2024 FDOT Litter Control Grant	400
			Water Resources	
1300.2921201.830520	Operating Supplies		Adjustment to funding for FY 2024 Mosquito State Aid	(7,640)
			Total Expenditures	\$ 10,423
Account Number		Account Description	Restricted Local Programs Fund - 1310	
			Revenues	
			Parks and Trails	
1310.9090131.389999.40000	Beg Fund Bal-Boating Improvements		Adjustment for Beginning Fund Balance	(9,475)
			Constitutional Offices	
1310.9090131.389999.00034	Beg Fund Balance		Adjustment for Beginning Fund Balance	212
			Total Revenues	\$ (9,263)
			Expenditures	
			Parks & Trails:	
1310.2952500.860630	Improvements Other than Buildings		Adjustment for Beginning Fund Balance	(9,475)
			Constitutional Offices	
1310.7073200.880810.00034	Aids to Govt Agencies		Adjustment for Beginning Fund Balance	212
			Total Expenditures	\$ (9,263)
Account Number		Account Description	Expansion Projects Fund - 2810	
			Revenues	
2810.9091281.381100	Interfund Transfer		Increase to offset adjustment made Jan MYA	244,183
			Total Revenues	\$ 244,183
			Expenditures	
2810.9091282.870710	Principal		Increase to offset adjustment made Jan MYA	244,183
			Total Expenditures	\$ 244,183
Account Number		Account Description	Landfill Enterprise Fund - 4200	
			Revenues	
4200.4569100.381321	Intrfd TSF-Sp Assmt		Increase in General Fund Transfer for non assessment services	857,000
4200.4569100.381321	Intrfd TSF-Sp Assmt		Increase in General Fund Transfer to offset cost of Bear Proof Trash Cans	213,064
			Total Revenues	\$ 1,070,064
			Expenditures	
4200.9099420.890999	Rsv for Operations		Adjustment for reduction made during January Mid-Year Adjustment	857,000
4200.4546470.830520	Operating Supplies		Increase for Bear Proof Trash Cans	213,064
			Total Expenditures	\$ 1,070,064

SCHEDULE II
Detail - FY 2024 Mid-Year Adjustments by Fund
April 2024

Account Number		Account Description	2nd Sales Tax Capital - 3050	
			<u>Revenues</u>	
			Non-Departmental:	
3050.9090305.389999	Beg Fund Balance		Adjustment for Beginning Fund Balance	(83,393)
			Total Revenues	\$ (83,393)
			<u>Expenditures</u>	
			Facilities:	
3050.0857690.860630	IOTB			(347,648)
3050.0857690.860620	Buildings	Reallocate funds for Umatilla Community Center Mold Remediation		347,648
			Fire Rescue:	
3050.2136400.860620.21055	HGMP Grant Match		Adjust budget to re-allocate funds	(200,000)
3050.2136400.860620.21073	FS56 - Fruitland Park Fire Station			200,000
3050.2136400.860620	Buildings	Funding for mold remediation for FS 72		150,000
3050.2136400.860620.21073	Buildings-FS 56	Funding for temporary housing for FS 56		175,000
3050.2136400.860640.21000	Machinery/Equipment	Funding for the purchase of a brush truck		180,000
			Parks & Trails:	
3050.2952750.860620.40006	Buildings-PEAR Park	Adjust budget to re-allocate funds		(58,520)
3050.2952750.860630.40006	IOTB-PEAR Park	Adjust budget to re-allocate funds		58,520
3050.2952750.860630.40007	IOTB-Twin Lakes Parks	Adjust budget to re-allocate funds		(588)
3050.2952750.860630.40006	IOTB-PEAR Park	Adjust budget to re-allocate funds		588
			Public Works	
3050.5056550.860679	Resurfacing	Adjust budget to re-allocate funds		(950,000)
3050.5056550.860670	Infrastructure			950,000
3050.5056500.860679	Resurfacing	Adjustment to Beginning Fund Balance for invoice paid in FY 2023		(64,603)
3050.5056550.860670	Infrastructure	Adjustment to Beginning Fund Balance for invoice paid in FY 2023		(18,790)
			Non-Departmental:	
3050.9099305.890999	Rsv for Operations	Reallocate funds for Fire Rescue projects		(505,000)
			Total Expenditures	\$ (83,393)
Account Number		Account Description	Road Resurfacing Capital Projects - 3840	
			<u>Revenues</u>	
			Non-Departmental:	
3840.9090384.389999	Beg Fund Balance		Adjustment for Beginning Fund Balance	8,183
3840.9090384.361110	Interest Revenue		Increase for projected interest revenue	121
			Total Revenues	\$ 8,304
			<u>Expenditures</u>	
3840.5056555.860679	Resurfacing	Adjustment to reflect the Beginning Fund Balance of \$8,183 and FY 2024 Interest		8,304
			Total Expenditures	\$ 8,304
Account Number		Account Description	Employee Group Benefits Fund - 5300	
			<u>Revenues</u>	
			Non-Departmental:	
5300.0713450.341350	Ins Contribution ER-BCC	Adjust for the addition of Planning and Zoning position		6,367
5300.0713450.341350	Ins Contribution ER-BCC	Adjust for Emergency 911 OAIH position becoming full time		10,914
			Non-Departmental:	
5300.9090530.361110	Interest Revenue	Increase for projected interest revenue		40,000
			Total Revenues	\$ 57,281
			<u>Expenditures</u>	
			Non-Departmental:	
5300.0713455.830318	DUI-Medical Lab Free	Adjust for the addition of Planning and Zoning position		6,367
5300.0713455.830318	DUI-Medical Lab Free	Adjust for Emergency 911 OAIH position change from PT to full time		10,914
5300.0713455.830535	Medical Supplies	Adjustment for increase in estimated costs		40,000
			Total Expenditures	\$ 57,281
			Total Revenues	\$ 9,860,784
			Total Expenditures	\$ 9,860,784