

2025-R-

BUDGET AMENDMENT REQUEST**BAR# 25-063**

TO: Seminole County Board of County Commissioners

FROM: Office of Management & Budget

SUBJECT: Budget Amendment Resolution

Dept / Program: OFFICE OF MANAGEMENT & BUDGET

Fund(s): VARIOUS

RM Recommendation	
W. Aviles	11/5/2025
Budget Analyst	Date
OMB Director	Date
AS Director	Date

PURPOSE:

FY25 Year End Budget Amendment in accordance with grant requirements, county policies and proper accounting. Primary revenue adjustments including: \$1.5M for new Tourism Improvement District (TID) funds collected; \$6.7M for PFAS Settlement reimbursement; and \$167K in interfund transfers required to close out the fiscal year. Expenditure adjustments include \$6.7M to budget PFAS Settlement into a Special Revenue fund; \$0.9M in interest expense recorded from the recent Water & Sewer Bond Refunding (with net savings to the W&S system); and \$1.5M in TID fund reserves.

ACTION: Approval and authorization for the Chairman to execute Budget Amendment Resolution.

In accordance with Section 129.06(2), Florida Statutes, it is recommended that the following accounts in the County budget be adjusted by the amounts set forth herein for the purpose described.

Type	Fund	Business Unit	Object Account	Sub-sidiary	Account Type	Subledger	Long Item No	Amount
Revenue					SEE ATTACHED			
Revenue								
Revenue								
Revenue								
Total Sources								8,900,913.07
Expenditure					SEE ATTACHED			
Expenditure								
Expenditure								
Expenditure								
Expenditure								
Expenditure Sub-Total								7,885,585.55
Reserve					SEE ATTACHED			
Reserve								
Reserve Sub-Total								1,015,327.52
Total Uses								8,900,913.07

BUDGET AMENDMENT RESOLUTION

This Resolution, 2025-R-_____ approving the above requested budget amendment, was adopted at the regular meeting of the Board of County Commissioners of Seminole County, Florida _____ as reflected in the minutes of this meeting.

Attest:

By:

Grant Maloy, Clerk to the Board of County Commissioners

Jay Zembower, Chairman

Date: _____

Date: _____

Entered by the Management and Budget Office

Date: _____

Posted by the County Comptroller's Office

Date: _____

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BUDGET AMENDMENT REQUEST

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Type	Fund	Business Unit	Object Account	Sub-sidiary	Account Type	Subledger	Long Item No	Amount
Revenue	00112	00112	381100	11937	381100 TRANSFER IN		9109999955	66,868.62
Revenue	00112	20180541	369930		369930 REIMBURSEMENTS			27,810.00
Revenue	00114	00114	348990		348990 \$1.50 CIVIL TRAFFIC HEAR			25,739.33
Revenue	00114	00114	361100		361100 INTEREST ON INVESTMENTS			2,876.11
Revenue	10103	02407078	337900		337900 LOCAL GRANTS & AIDS		3379000001	200,000.00
Revenue	11002	11002	361100		361100 INTEREST ON INVESTMENTS			15,000.00
Revenue	11002	11002	329503		329503 TID TOURISM IMPROVEMENT DISTRICT			1,500,000.00
Revenue	11932	02501010	366100		366100 CONTRIBUTIONS & DONATIONS			15,000.00
Revenue	11932	02510035	366100		366100 CONTRIBUTIONS & DONATIONS			10,000.00
Revenue	11937	02118011	331905		331905 FEDERAL AMERICAN RESCUE PLAN (ARPA)			66,868.62
Revenue	11940	02408037	334392		334392 OTHER PHYSICAL ENVIRONMENT		3921130101	(1,064,771.71)
Revenue	11940	02408039	334392		334392 OTHER PHYSICAL ENVIRONMENT		3921130101	(456,264.20)
Revenue	12610	12610	324330		324330 MOBILITY FEES - RESIDENT			34,310.06
Revenue	12610	12610	324340		324340 MOBILITY FEES - COMMERCIAL			3,322.54
Revenue	15000	15000	381100	16000	381100 TRANSFER IN		9109999977	100,000.00
Revenue	40110	02508073	369306		369306 PFAS SETTLEMENT			6,721,012.79
Revenue	40110	02508074	334392		334392 OTHER PHYSICAL ENVIRONMENT			986,876.71
Revenue	40110	02508076	334392		334392 OTHER PHYSICAL ENVIRONMENT		3921130101	456,264.20
Revenue	40301	043827	347200		347200 PARKS AND RECREATION		3472000003	190,000.00
Revenue								

Total Sources **8,900,913.07**

Expenditure	00100	00243113	560610	00001	560610 LAND		6109999901	(145,025.00)
Expenditure	00100	00243113	560630	00001	560630 IMPROVEMENTS OTH THAN BLD		6309999901	(2,808.45)
Expenditure	00100	02014001	530310		530310 PROFESSIONAL SERVICES		3100380001	(150,000.00)
Expenditure	00100	02014008	530310		530310 PROFESSIONAL SERVICES		3101405103	(58,978.25)
Expenditure	00100	02111012	530310		530310 PROFESSIONAL SERVICES		3101102003	(48,153.20)
Expenditure	00100	02114001	560646	00001	560646 CAPITAL SOFTWARE>\$4,999		6469999901	(250,000.00)
Expenditure	00100	02302007	530460		530460 REPAIRS AND MAINTENANCE		4609999901	(12,660.00)
Expenditure	00100	02304055	530520		530520 OPERATING SUPPLIES		5200445002	(40,250.00)
Expenditure	00100	02318017	580821		580821 AID TO PRIVATE ORGANIZATIONS		8210103001	(1,000,000.00)
Expenditure	00100	02401026	530522		530522 OPERATING SUPPLIES-TECHNOLOGY		5221104052	(40,000.00)
Expenditure	00100	02407022	560642	00001	560642 EQUIPMENT >\$4999		6429999901	(104,000.00)
Expenditure	00100	02414002	530522		530522 OPERATING SUPPLIES-TECHNOLOGY		5221405203	(50,000.00)
Expenditure	00100	02414003	530522		530522 OPERATING SUPPLIES-TECHNOLOGY		5221405205	(24,000.00)
Expenditure	00100	02514008	560646	00001	560646 CAPITAL SOFTWARE>\$4,999		6469999901	(150,000.00)
Expenditure	00100	02518002	560646	00001	560646 CAPITAL SOFTWARE>\$4,999		6469999901	(8,000.00)
Expenditure	00100	02502009	560642	00001	560642 EQUIPMENT >\$4999		6429999901	(250,000.00)
Expenditure	00100	02502010	560642	00001	560642 EQUIPMENT >\$4999		6429999901	(80,000.00)
Expenditure	00100	02502011	560642	00001	560642 EQUIPMENT >\$4999		6429999901	(75,000.00)
Expenditure	00100	02502013	560642	00001	560642 EQUIPMENT >\$4999		6429999901	(150,000.00)
Expenditure	00100	02504115	560650	00001	560650 CONSTRUCTION IN PROGRESS		6509999901	(100,000.00)
Expenditure	00112	20180541	530440		530440 RENTAL AND LEASES		4400556001	27,810.00
Expenditure	00112	02318019	580821		580821 AID TO PRIVATE ORGANIZATIONS		8210103001	1,000,000.00
Expenditure	00112	02304082	530520		530520 OPERATING SUPPLIES		5200445002	40,250.00
Expenditure	00112	02504126	560650	00001	560650 CONSTRUCTION IN PROGRESS		6509999901	100,000.00
Expenditure	00112	02302008	530460		530460 REPAIRS AND MAINTENANCE		4609999901	12,660.00
Expenditure	00112	02502016	560642	00001	560642 EQUIPMENT >\$4999		6429999901	250,000.00
Expenditure	00112	02502017	560642	00001	560642 EQUIPMENT >\$4999		6429999901	80,000.00
Expenditure	00112	02502018	560642	00001	560642 EQUIPMENT >\$4999		6429999901	75,000.00
Expenditure	00112	02502020	560642	00001	560642 EQUIPMENT >\$4999		6429999901	150,000.00
Expenditure	00112	00243115	560610	00001	560610 LAND		6109999901	145,025.00
Expenditure	00112	00243115	560630	00001	560630 IMPROVEMENTS OTH THAN BLD		6309999901	2,808.45
Expenditure	00112	02401031	530522		530522 OPERATING SUPPLIES-TECHNOLOGY		5221104052	40,000.00
Expenditure	00112	02014012	530310		530310 PROFESSIONAL SERVICES		3100380001	150,000.00
Expenditure	00112	02414009	530522		530522 OPERATING SUPPLIES-TECHNOLOGY		5221405203	50,000.00
Expenditure	00112	02414010	530522		530522 OPERATING SUPPLIES-TECHNOLOGY		5221405205	24,000.00
Expenditure	00112	02014013	530310		530310 PROFESSIONAL SERVICES		3101405103	58,978.25
Expenditure	00112	02514018	560646	00001	560646 CAPITAL SOFTWARE>\$4,999		6469999901	150,000.00
Expenditure	00112	02114009	560646	00001	560646 CAPITAL SOFTWARE>\$4,999		6469999901	250,000.00
Expenditure	00112	02518006	560646	00001	560646 CAPITAL SOFTWARE>\$4,999		6469999901	8,000.00
Expenditure	00112	02407123	560642	00001	560642 EQUIPMENT >\$4999		6429999901	104,000.00
Expenditure	00112	02111014	530310		530310 PROFESSIONAL SERVICES		3101102003	48,153.20
Expenditure	10102	110204	530310		530310 PROFESSIONAL SERVICES		3100102002	100,000.00
Expenditure	10103	02407078	530310		530310 PROFESSIONAL SERVICES		3109999901	156,549.00
Expenditure	10103	02507076	530310		530310 PROFESSIONAL SERVICES		3109999901	250,000.00
Expenditure	11932	02501010	530480		530480 PROMOTIONAL ACTIVITIES		3100110503	15,000.00

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Type	Fund	Business Unit	Object Account	Sub-sidiary	Account Type	Subledger	Long Item No	Amount
Expenditure	11932	02510035	530520		530520 OPERATING SUPPLIES		5209999901	10,000.00
Expenditure	11937	02118011	590910	00112	590910 TRANSFER OUT		9109999955	66,868.62
Expenditure	11940	02408037	530310		530310 PROFESSIONAL SERVICES		3109999902	(796,876.71)
Expenditure	11940	02408037	560680	00001	560680 CONSTRUCTION & DESIGN		6509999901	(77,895.00)
Expenditure	11940	02408037	560680	00001	560680 CONSTRUCTION & DESIGN		6809999901	(190,000.00)
Expenditure	11940	02408039	530310		530310 PROFESSIONAL SERVICES		3109999902	(456,264.20)
Expenditure	15000	090281	530430		530430 UTILITIES		4309999901	300,000.00
Expenditure	16000	010302	510120		510120 REGULAR SALARIES & WAGES			(80,000.00)
Expenditure	16000	010302	510230		510230 HEALTH INSURANCE - EMPLOYER			(20,000.00)
Expenditure	16000	014039	590910	15000	590910 TRANSFER OUT		9109999977	100,000.00
Expenditure	40100	090341	570720		570720 INTEREST		7100903416	893,845.14
Expenditure	40108	02408038	530310		530310 PROFESSIONAL SERVICES		3101405104	(207,000.00)
Expenditure	40108	02408038	560680	00001	560680 CONSTRUCTION & DESIGN		6509999901	(560,605.00)
Expenditure	40110	02508073	530310		530310 PROFESSIONAL SERVICES		3100106306	20,000.00
Expenditure	40110	02508073	530499		530499 CHARGES/OBLIGATIONS-CONTINGENC		4999999901	6,701,012.79
Expenditure	40110	02508074	530310		530310 PROFESSIONAL SERVICES		3109999902	986,876.71
Expenditure	40110	02508076	530310		530310 PROFESSIONAL SERVICES		3109999902	456,264.20
Expenditure	40301	043827	530490		530490 OTHER CHARGES/OBLIGATIONS		4900438602	104,714.60
Expenditure	40301	043828	530490		530490 OTHER CHARGES/OBLIGATIONS		4900438605	3,000.00
Expenditure	40301	043829	530490		530490 OTHER CHARGES/OBLIGATIONS		4900438607	81,000.00
Expenditure	40301	02204041	530340		530340 OTHER SERVICES		3409999912	1,285.40
Expenditure								

Expenditure Sub-Total 7,885,585.55

Reserve	00100	999901	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	2,738,874.90
Reserve	00112	999978	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	(2,672,006.28)
Reserve	00114	999970	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	28,615.44
Reserve	10102	999927	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	(100,000.00)
Reserve	10103	999929	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	(206,549.00)
Reserve	11002	999104	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	1,515,000.00
Reserve	12610	999105	599994		599994 RESERVE FOR CAPITAL		9949999901	37,632.60
Reserve	15000	999981	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	(200,000.00)
Reserve	40100	999903	599998		599998 RESERVE FOR CONTINGENCIES		9989999901	(893,845.14)
Reserve	40108	999928	599994		599994 RESERVE FOR CAPITAL		9949999901	767,605.00
Reserve								

Reserve Sub-Total 1,015,327.52

Total Uses 8,900,913.07