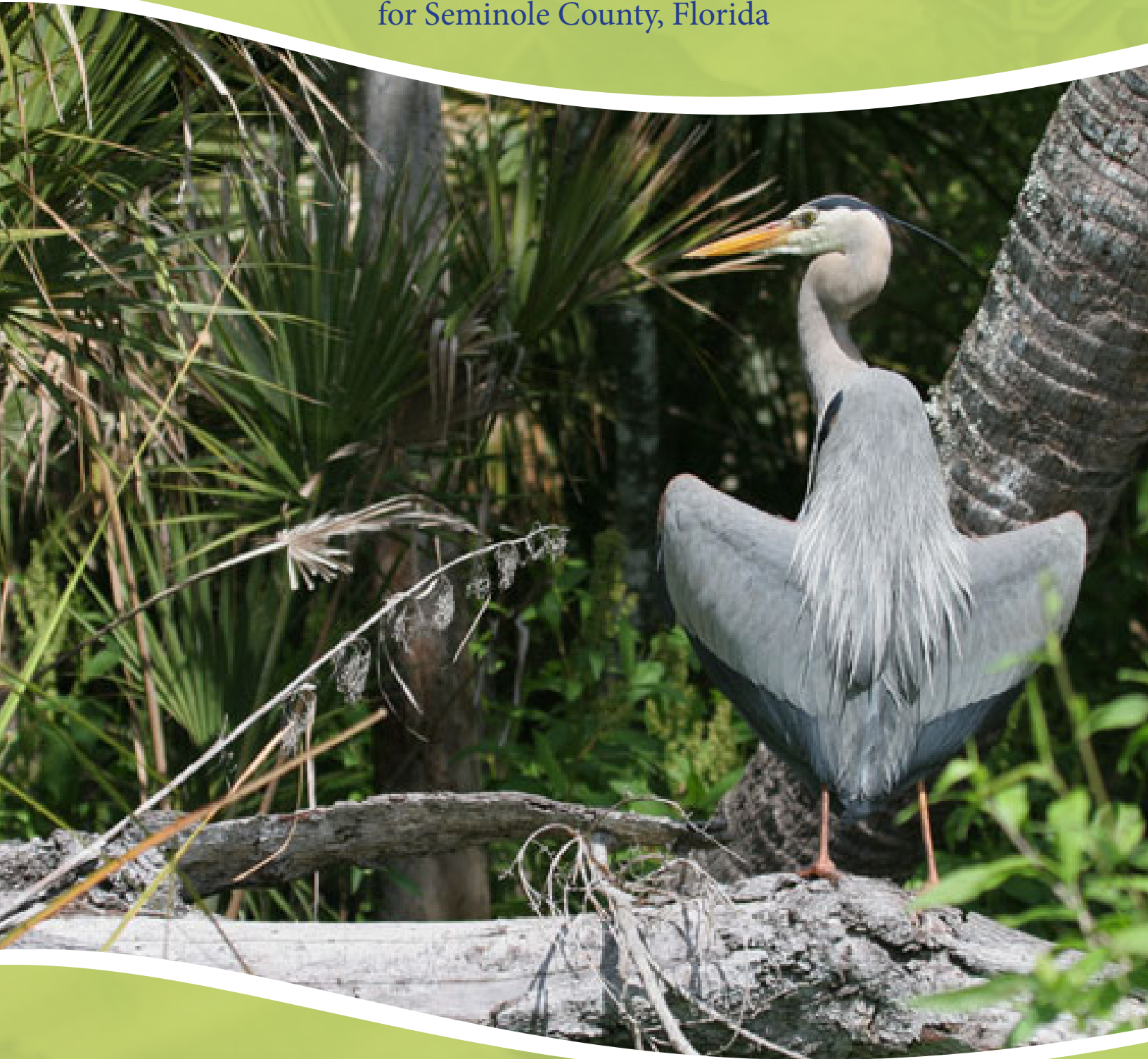




Preliminary Budget Development Worksessions

for Seminole County, Florida



Budget for Fiscal Year 2012/13



**Seminole County Government
Preliminary Worksession FY 2012/13 Summary
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Administration

- Board of County Commissioners**
- County Attorney**
- County Manager**
- Purchasing and Contracts**
- Mail Services**
- Document Management**
- Community Information**
- Business Process Management**

Seminole County Government
2 Year Budget Comparison Report

Administration

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	5,057,310	5,339,727	4,800,635	-5%	90%	5,034,109	-6%	5%
Operating Expenditures	995,315	1,507,807	1,281,140	29%	85%	1,496,692	-1%	17%
Internal Charges / Other	404,710	401,899	352,974	-13%	88%	360,101	-10%	2%
Cost Allocations (contra expensur	-3,094,006	-3,621,146	-3,281,758	6%	91%	-4,128,550	14%	26%
Total Operating	3,363,329	3,628,287	3,152,991	-6%	87%	2,762,352	-24%	-12%
Capital Outlay	-	175,043	19,700	-%	11%	-	-%	-%
Total Expenditures	3,363,329	3,803,330	3,172,691	-6%	83%	2,762,352	-27%	-13%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	3,363,329	3,803,330	3,172,691	-6%	83%	2,762,352	-27%	-13%
Total Funding	3,363,329	3,803,330	3,172,691	-6%	83%	2,762,352	-27%	-13%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Board of County Commissioners	537,099	507,174	493,225	-8%	97%	430,939	-15%	-13%
County Attorney	1,194,014	1,370,265	1,166,057	-2%	85%	1,021,426	-25%	-12%
County Manager	373,296	402,775	380,756	2%	95%	344,927	-14%	-9%
Purchasing and Contracts	536,213	580,779	540,588	1%	93%	577,167	-1%	7%
Mail Services	-94,999	13,228	134,823	-242%	1,019%	17,087	29%	-87%
Document Management	25,593	227,345	27,506	7%	12%	50,655	-78%	84%
Community Information	522,217	441,797	245,273	-53%	56%	177,406	-60%	-28%
Business Process Management	269,896	259,967	184,463	-32%	71%	142,745	-45%	-23%
Total Expenditures	3,363,329	3,803,330	3,172,691	-6%	83%	2,762,352	-27%	-13%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	60.00	60.00	-	58.00	-2.00	-2.00
Total Permanent FTE	60.00	60.00	-	58.00	-2.00	-2.00
Total FTE	60.00	60.00	-	58.00	-2.00	-2.00

Seminole County Government
2 Year Budget Comparison Report

Administration

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 Adopted % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510110 Executive Salaries	407,953	401,790	403,120	-1%	100%	401,515	-%	-%
510120 Full-time Regular Salaries	3,442,666	3,574,804	3,254,673	-5%	91%	3,509,765	-2%	8%
510130 Other Personal Services	600	-	-	-%	-%	-	-%	-%
510140 Overtime	399	1,010	-	-%	-%	-	-%	-%
510150 Special Pay	25,622	23,136	19,527	-24%	84%	120,044	419%	515%
510210 Social Security Matching	271,125	297,845	262,354	-3%	88%	285,695	-4%	9%
510220 Retirement Contributions	439,908	485,793	377,689	-14%	78%	220,349	-55%	-42%
510230 Health And Life Insurance	456,298	548,257	479,787	5%	88%	493,235	-10%	3%
510240 Workers Compensation	12,739	7,092	3,485	-73%	49%	3,506	-51%	1%
Total Personal Services	5,057,310	5,339,727	4,800,635	-5%	90%	5,034,109	-6%	5%
Operating Expenditures								
530310 Professional Services	39,764	67,297	16,093	-60%	24%	159,297	137%	890%
530330 Court Reporter Services	-	2,000	498	-%	25%	2,000	-%	302%
530340 Other Services	141,565	149,950	143,029	1%	95%	4,000	-97%	-97%
530400 Travel And Per Diem	2,991	19,182	4,436	48%	23%	19,482	2%	339%
530420 Freight & Postage Services	391,970	440,898	476,932	22%	108%	523,156	19%	10%
530440 Rental And Leases	126,890	370,000	320,154	152%	87%	372,600	1%	16%
530460 Repair And Maintenance Services	88,355	157,222	95,015	8%	60%	144,150	-8%	52%
530470 Printing And Binding	3,187	20,525	6,219	95%	30%	15,525	-24%	150%
530490 Other Current Charges & Obligations	4,554	7,245	3,648	-20%	50%	6,060	-16%	66%
530510 Office Supplies	8,696	19,390	10,926	26%	56%	17,230	-11%	58%
530520 Operating Supplies	76,805	115,500	87,587	14%	76%	99,779	-14%	14%
530521 Operating Supplies - Equipment	3,594	-	-	-%	-%	-	-%	-%
530540 Books, Publications, Subscription	106,944	111,508	106,399	-1%	95%	114,698	3%	8%
530550 Training	-	27,090	10,204	-%	38%	18,715	-31%	83%
Total Operating Expenditures	995,315	1,507,807	1,281,140	29%	85%	1,496,692	-1%	17%
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	404,710	401,899	352,974	-13%	88%	357,964	-11%	1%
540201 Insurance	-	-	-	-%	-%	2,137	-%	-%
Total Internal Charges / Other	404,710	401,899	352,974	-13%	88%	360,101	-10%	2%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-3,094,006	-3,621,146	-3,281,758	6%	91%	-4,128,550	14%	26%
Total Cost Allocations (contra expenditure)	-3,094,006	-3,621,146	-3,281,758	6%	91%	-4,128,550	14%	26%
Capital Outlay								
560642 Equipment >\$4999	-	145,043	-	-%	-%	-	-%	-%
560646 Capital Software	-	30,000	19,700	-%	66%	-	-%	-%
Total Capital Outlay	-	175,043	19,700	-%	11%	-	-%	-%
Total Expenditures	3,363,329	3,803,330	3,172,691	-6%	83%	2,762,352	-27%	-13%

Seminole County Government
2 Year Budget Comparison Report

Administration

Board of County Commissioners

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	939,287	916,696	904,288	-4%	99%	878,493	-4%	-3%
Operating Expenditures	10,363	22,050	10,642	3%	48%	22,050	-%	107%
Internal Charges / Other	38,619	38,428	28,795	-25%	75%	30,396	-21%	6%
Cost Allocations (contra expendit	-451,170	-470,000	-450,500	-%	96%	-500,000	6%	11%
Total Operating	537,099	507,174	493,225	-8%	97%	430,939	-15%	-13%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	537,099	507,174	493,225	-8%	97%	430,939	-15%	-13%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	537,099	507,174	493,225	-8%	97%	430,939	-15%	-13%
Total Funding	537,099	507,174	493,225	-8%	97%	430,939	-15%	-13%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	10.00	10.00	-	10.00	-	-
Total Permanent FTE	10.00	10.00	-	10.00	-	-
Total FTE	10.00	10.00	-	10.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Administration

Board of County Commissioners

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510110 Executive Salaries	407,953	401,790	403,120	-1%	100%	401,515	-%	-%
510120 Full-time Regular Salaries	284,569	268,278	267,055	-6%	100%	266,032	-1%	-%
510130 Other Personal Services	600	-	-	-%	-%	-	-%	-%
510150 Special Pay	-	600	600	-%	100%	9,020	1,403%	1,403%
510210 Social Security Matching	50,166	51,258	49,451	-1%	96%	51,064	-%	3%
510220 Retirement Contributions	104,676	96,500	89,502	-14%	93%	55,474	-43%	-38%
510230 Health And Life Insurance	89,478	97,262	94,065	5%	97%	94,922	-2%	1%
510240 Workers Compensation	1,845	1,008	495	-73%	49%	466	-54%	-6%
Total Personal Services	939,287	916,696	904,288	-4%	99%	878,493	-4%	-3%
Operating Expenditures								
530400 Travel And Per Diem	838	9,500	349	-58%	4%	9,500	-%	2,622%
530470 Printing And Binding	-	125	-	-%	-%	125	-%	-%
530490 Other Current Charges & Obliga	5	425	120	2,300%	28%	425	-%	254%
530510 Office Supplies	1,258	1,500	1,814	44%	121%	1,500	-%	-17%
530520 Operating Supplies	130	500	32	-75%	6%	500	-%	1,463%
530540 Books, Publications, Subscriptio	8,132	10,000	8,327	2%	83%	10,000	-%	20%
Total Operating Expenditures	10,363	22,050	10,642	3%	48%	22,050	-%	107%
Internal Charges / Other								
540101 Other Charges / Obligations - In	38,619	38,428	28,795	-25%	75%	30,396	-21%	6%
Total Internal Charges / Other	38,619	38,428	28,795	-25%	75%	30,396	-21%	6%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges:	-451,170	-470,000	-450,500	-%	96%	-500,000	6%	11%
ial Cost Allocations (contra expenditure)	-451,170	-470,000	-450,500	-%	96%	-500,000	6%	11%
Total Expenditures	537,099	507,174	493,225	-8%	97%	430,939	-15%	-13%

Seminole County Government
2 Year Budget Comparison Report

Administration

County Attorney

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,529,475	1,720,007	1,521,794	-1%	88%	1,577,957	-8%	4%
Operating Expenditures	83,366	152,744	67,550	-19%	44%	242,079	58%	258%
Internal Charges / Other	92,894	87,514	73,345	-21%	84%	71,390	-18%	-3%
Cost Allocations (contra expendit	-511,721	-590,000	-496,632	-3%	84%	-870,000	47%	75%
Total Operating	1,194,014	1,370,265	1,166,057	-2%	85%	1,021,426	-25%	-12%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	1,194,014	1,370,265	1,166,057	-2%	85%	1,021,426	-25%	-12%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change % Spent	FY 2011/12 Adopted	FY 2011/12 % Change % Change	Adopted % Change
General Fund	1,194,014	1,370,265	1,166,057	-2%	85%	1,021,426	-25%
Total Funding	1,194,014	1,370,265	1,166,057	-2%	85%	1,021,426	-25%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	16.00	16.00	-	15.00	-1.00	-1.00
Total Permanent FTE	16.00	16.00	-	15.00	-1.00	-1.00
Total FTE	16.00	16.00	-	15.00	-1.00	-1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Administration

Program: County Attorney

- **Professional Services**

FY 2010/11 actuals are \$143K lower than the FY 2011/12 Budget due to Internet Café Litigation previously being paid for through Central Charges. Professional Services major costs are Internet Café Litigation (\$102K) and Labor Attorney (\$47,297) commitments.

- **Travel and Training**

Required continuing education and professional license retention sessions delayed in FY 2010/11 due to departure of previous County Attorney. Required training is resumed in FY 2011/12.

Seminole County Government
2 Year Budget Comparison Report

Administration

County Attorney

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,201,056	1,318,898	1,199,532	-%	91%	1,280,629	-3%	7%
510150 Special Pay	7,876	8,592	3,222	-59%	38%	31,152	263%	867%
510210 Social Security Matching	81,538	94,274	84,947	4%	90%	90,430	-4%	6%
510220 Retirement Contributions	128,267	150,282	115,582	-10%	77%	64,203	-57%	-44%
510230 Health And Life Insurance	108,137	146,623	117,853	9%	80%	110,776	-24%	-6%
510240 Workers Compensation	2,601	1,338	658	-75%	49%	767	-43%	17%
Total Personal Services	<u>1,529,475</u>	<u>1,720,007</u>	<u>1,521,794</u>	<u>-1%</u>	<u>88%</u>	<u>1,577,957</u>	<u>-8%</u>	<u>4%</u>
Operating Expenditures								
530310 Professional Services	36,840	67,297	16,093	-56%	24%	159,297	137%	890%
530330 Court Reporter Services	-	2,000	498	-%	25%	2,000	-%	302%
530400 Travel And Per Diem	778	5,232	1,404	80%	27%	5,232	-%	273%
530420 Freight & Postage Services	15	250	105	600%	42%	200	-20%	90%
530460 Repair And Maintenance Servic	-	1,000	-	-%	-%	800	-20%	-%
530470 Printing And Binding	-	8,400	3,542	-%	42%	8,400	-%	137%
530490 Other Current Charges & Obliga	-	2,000	-	-%	-%	225	-89%	-%
530510 Office Supplies	2,377	9,000	2,768	16%	31%	7,500	-17%	171%
530520 Operating Supplies	76	1,500	15	-80%	1%	1,000	-33%	6,567%
530540 Books, Publications, Subscriptio	43,280	45,825	42,975	-1%	94%	45,985	-%	7%
530550 Training	-	10,240	150	-%	1%	11,440	12%	7,527%
Total Operating Expenditures	<u>83,366</u>	<u>152,744</u>	<u>67,550</u>	<u>-19%</u>	<u>44%</u>	<u>242,079</u>	<u>58%</u>	<u>258%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	92,894	87,514	73,345	-21%	84%	70,964	-19%	-3%
540201 Insurance	-	-	-	-%	-%	426	-%	-%
Total Internal Charges / Other	<u>92,894</u>	<u>87,514</u>	<u>73,345</u>	<u>-21%</u>	<u>84%</u>	<u>71,390</u>	<u>-18%</u>	<u>-3%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-511,721	-590,000	-496,632	-3%	84%	-870,000	47%	75%
ial Cost Allocations (contra expenditure)	-511,721	-590,000	-496,632	-3%	84%	-870,000	47%	75%
Total Expenditures	<u><u>1,194,014</u></u>	<u><u>1,370,265</u></u>	<u><u>1,166,057</u></u>	<u><u>-2%</u></u>	<u><u>85%</u></u>	<u><u>1,021,426</u></u>	<u><u>-25%</u></u>	<u><u>-12%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Administration

County Manager

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	465,935	568,316	453,120	-3%	80%	636,564	12%	40%
Operating Expenditures	186,148	201,083	190,053	2%	95%	58,113	-71%	-69%
Internal Charges / Other	62,935	53,376	69,287	10%	130%	70,250	32%	1%
Cost Allocations (contra expendit	-341,722	-420,000	-331,704	-3%	79%	-420,000	-%	27%
Total Operating	373,296	402,775	380,756	2%	95%	344,927	-14%	-9%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	373,296	402,775	380,756	2%	95%	344,927	-14%	-9%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change % Spent	FY 2011/12 Adopted	FY 2011/12 % Change % Change	Adopted % Change
General Fund	373,296	402,775	380,756	2%	95%	344,927	-14%
Total Funding	373,296	402,775	380,756	2%	95%	344,927	-14%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	5.00	5.00	-	5.00	-	-
Total Permanent FTE	5.00	5.00	-	5.00	-	-
Total FTE	5.00	5.00	-	5.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Administration

Program: County Manager

- **Professional Services**

FY2011/12 - Federal and State Lobbyist Services, in the amount of \$140K, was moved to Fiscal Services/ Resource Management.

Seminole County Government
2 Year Budget Comparison Report

Administration

County Manager

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	346,206	406,222	339,289	-2%	84%	492,484	21%	45%
510150 Special Pay	12,394	8,592	10,382	-16%	121%	27,368	219%	164%
510210 Social Security Matching	22,348	31,257	22,354	-%	72%	31,699	1%	42%
510220 Retirement Contributions	41,894	66,864	36,771	-12%	55%	29,508	-56%	-20%
510230 Health And Life Insurance	41,776	54,653	43,966	5%	80%	55,160	1%	25%
510240 Workers Compensation	1,317	728	358	-73%	49%	345	-53%	-4%
Total Personal Services	<u>465,935</u>	<u>568,316</u>	<u>453,120</u>	<u>-3%</u>	<u>80%</u>	<u>636,564</u>	<u>12%</u>	<u>40%</u>
Operating Expenditures								
530340 Other Services	137,000	145,000	139,429	2%	96%	-	-%	-%
530400 Travel And Per Diem	25	1,250	-	-%	-%	1,250	-%	-%
530490 Other Current Charges & Obliga	-	1,000	351	-%	35%	1,000	-%	185%
530510 Office Supplies	305	1,250	329	8%	26%	1,250	-%	280%
530520 Operating Supplies	887	750	64	-93%	9%	750	-%	1,072%
530540 Books, Publications, Subscriptio	47,931	51,833	49,880	4%	96%	53,863	4%	8%
Total Operating Expenditures	<u>186,148</u>	<u>201,083</u>	<u>190,053</u>	<u>2%</u>	<u>95%</u>	<u>58,113</u>	<u>-71%</u>	<u>-69%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	62,935	53,376	69,287	10%	130%	70,250	32%	1%
Total Internal Charges / Other	<u>62,935</u>	<u>53,376</u>	<u>69,287</u>	<u>10%</u>	<u>130%</u>	<u>70,250</u>	<u>32%</u>	<u>1%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-341,722	-420,000	-331,704	-3%	79%	-420,000	-%	27%
ial Cost Allocations (contra expenditure)	-341,722	-420,000	-331,704	-3%	79%	-420,000	-%	27%
Total Expenditures	<u><u>373,296</u></u>	<u><u>402,775</u></u>	<u><u>380,756</u></u>	<u><u>2%</u></u>	<u><u>95%</u></u>	<u><u>344,927</u></u>	<u><u>-14%</u></u>	<u><u>-9%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Administration

Purchasing and Contracts

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	896,561	942,093	911,920	2%	97%	910,648	-3%	-%
Operating Expenditures	27,947	36,358	30,581	9%	84%	32,846	-10%	7%
Internal Charges / Other	71,316	62,328	54,316	-24%	87%	53,673	-14%	-1%
Cost Allocations (contra expendit	-459,611	-460,000	-456,229	-1%	99%	-420,000	-9%	-8%
Total Operating	536,213	580,779	540,588	1%	93%	577,167	-1%	7%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	536,213	580,779	540,588	1%	93%	577,167	-1%	7%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change % Spent	FY 2011/12 Adopted	FY 2011/12 % Change % Change	Adopted % Change
General Fund	536,213	580,779	540,588	1%	93%	577,167	-1%
Total Funding	536,213	580,779	540,588	1%	93%	577,167	-1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	12.00	13.00	1.00	13.00	-	1.00
Total Permanent FTE	12.00	13.00	1.00	13.00	-	1.00
Total FTE	12.00	13.00	1.00	13.00	-	1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program..

Administration

Program: Purchasing

- **Books, Publications, Subscriptions**

Scholarships and discounts were received by participating in Purchasing Programs/Events, reducing the amount paid for books, publications, and subscriptions. Additionally, fewer credit references were made through Duns and Bradstreet than anticipated, resulting in a reduced subscription fee.

- **Training**

The Adopted Budget for FY 2011/12 increased over the Actual Expenditures for FY 2010/11 due to registration costs for a two day class required by the State of Florida increasing 67% per student effective October, 2011.

Seminole County Government
2 Year Budget Comparison Report

Administration

Purchasing and Contracts

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	687,370	708,180	695,969	1%	98%	698,567	-1%	-%
510150 Special Pay	1,056	1,056	1,027	-3%	97%	22,948	2,073%	2,134%
510210 Social Security Matching	50,864	54,174	51,602	1%	95%	53,440	-1%	4%
510220 Retirement Contributions	70,189	77,322	65,031	-7%	84%	33,579	-57%	-48%
510230 Health And Life Insurance	85,308	100,300	97,770	15%	97%	101,623	1%	4%
510240 Workers Compensation	1,774	1,061	521	-71%	49%	491	-54%	-6%
Total Personal Services	<u>896,561</u>	<u>942,093</u>	<u>911,920</u>	<u>2%</u>	<u>97%</u>	<u>910,648</u>	<u>-3%</u>	<u>-%</u>
Operating Expenditures								
530310 Professional Services	2,924	-	-	-%	-%	-	-%	-%
530340 Other Services	4,565	4,950	3,600	-21%	73%	4,000	-19%	11%
530400 Travel And Per Diem	1,224	2,950	2,683	119%	91%	3,250	10%	21%
530420 Freight & Postage Services	120	648	36	-70%	6%	456	-30%	1,167%
530490 Other Current Charges & Obliga	3,849	3,120	2,677	-30%	86%	3,710	19%	39%
530510 Office Supplies	3,660	6,490	5,603	53%	86%	5,680	-12%	1%
530520 Operating Supplies	5,290	9,250	9,439	78%	102%	6,800	-26%	-28%
530540 Books, Publications, Subscriptio	6,315	2,100	3,989	-37%	190%	2,100	-%	-47%
530550 Training	-	6,850	2,554	-%	37%	6,850	-%	168%
Total Operating Expenditures	<u>27,947</u>	<u>36,358</u>	<u>30,581</u>	<u>9%</u>	<u>84%</u>	<u>32,846</u>	<u>-10%</u>	<u>7%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	71,316	62,328	54,316	-24%	87%	53,472	-14%	-2%
540201 Insurance	-	-	-	-%	-%	201	-%	-%
Total Internal Charges / Other	<u>71,316</u>	<u>62,328</u>	<u>54,316</u>	<u>-24%</u>	<u>87%</u>	<u>53,673</u>	<u>-14%</u>	<u>-1%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-459,611	-460,000	-456,229	-1%	99%	-420,000	-9%	-8%
Total Cost Allocations (contra expenditure)	<u>-459,611</u>	<u>-460,000</u>	<u>-456,229</u>	<u>-1%</u>	<u>99%</u>	<u>-420,000</u>	<u>-9%</u>	<u>-8%</u>
Total Expenditures	<u><u>536,213</u></u>	<u><u>580,779</u></u>	<u><u>540,588</u></u>	<u><u>1%</u></u>	<u><u>93%</u></u>	<u><u>577,167</u></u>	<u><u>-1%</u></u>	<u><u>7%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Administration

Mail Services

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	154,875	149,094	126,064	-19%	85%	132,074	-11%	5%
Operating Expenditures	426,144	471,500	505,030	19%	107%	550,325	17%	9%
Internal Charges / Other	8,189	18,238	14,240	74%	78%	18,722	3%	31%
Cost Allocations (contra expendit	-684,207	-625,604	-510,511	-25%	82%	-684,034	9%	34%
Total Operating	-94,999	13,228	134,823	-242%	1,019%	17,087	29%	-87%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	-94,999	13,228	134,823	-242%	1,019%	17,087	29%	-87%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	-94,999	13,228	134,823	-242%	1,019%	17,087	29%	-87%
Total Funding	-94,999	13,228	134,823	-242%	1,019%	17,087	29%	-87%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	3.00	3.00	-	3.00	-	-
Total Permanent FTE	3.00	3.00	-	3.00	-	-
Total FTE	3.00	3.00	-	3.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Administration

Mail Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	115,481	106,663	94,473	-18%	89%	96,009	-10%	2%
510150 Special Pay	-	-	-	-%	-%	5,052	-%	-%
510210 Social Security Matching	8,518	8,159	7,231	-15%	89%	7,344	-10%	2%
510220 Retirement Contributions	11,720	11,487	8,733	-25%	76%	4,714	-59%	-46%
510230 Health And Life Insurance	18,869	22,626	15,549	-18%	69%	18,889	-17%	21%
510240 Workers Compensation	287	159	78	-73%	49%	66	-58%	-15%
Total Personal Services	<u>154,875</u>	<u>149,094</u>	<u>126,064</u>	<u>-19%</u>	<u>85%</u>	<u>132,074</u>	<u>-11%</u>	<u>5%</u>
Operating Expenditures								
530420 Freight & Postage Services	391,835	440,000	476,791	22%	108%	522,500	19%	10%
530440 Rental And Leases	23,105	24,000	21,917	-5%	91%	20,500	-15%	-6%
530460 Repair And Maintenance Services	4,906	5,500	4,337	-12%	79%	4,800	-13%	11%
530510 Office Supplies	-	-	-	-%	-%	150	-%	-%
530520 Operating Supplies	6,298	2,000	1,985	-68%	99%	2,300	15%	16%
530550 Training	-	-	-	-%	-%	75	-%	-%
Total Operating Expenditures	<u>426,144</u>	<u>471,500</u>	<u>505,030</u>	<u>19%</u>	<u>107%</u>	<u>550,325</u>	<u>17%</u>	<u>9%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	8,189	18,238	14,240	74%	78%	18,168	-%	28%
540201 Insurance	-	-	-	-%	-%	554	-%	-%
Total Internal Charges / Other	<u>8,189</u>	<u>18,238</u>	<u>14,240</u>	<u>74%</u>	<u>78%</u>	<u>18,722</u>	<u>3%</u>	<u>31%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-684,207	-625,604	-510,511	-25%	82%	-684,034	9%	34%
550102 Contra Account - Indirect Charges	-	-	-	-	-	-	-	-
Total Cost Allocations (contra expenditure)	<u>-684,207</u>	<u>-625,604</u>	<u>-510,511</u>	<u>-25%</u>	<u>82%</u>	<u>-684,034</u>	<u>9%</u>	<u>34%</u>
Total Expenditures	<u><u>-94,999</u></u>	<u><u>13,228</u></u>	<u><u>134,823</u></u>	<u><u>-242%</u></u>	<u><u>1,019%</u></u>	<u><u>17,087</u></u>	<u><u>29%</u></u>	<u><u>-87%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Administration

Document Management

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	158,271	162,391	162,391	3%	100%	161,043	-1%	-1%
Operating Expenditures	237,988	585,022	455,068	91%	78%	561,379	-4%	23%
Internal Charges / Other	27,841	55,474	45,302	63%	82%	52,749	-5%	16%
Cost Allocations (contra expendit	-398,507	-605,542	-654,955	64%	108%	-724,516	20%	11%
Total Operating	25,593	197,345	7,806	-69%	4%	50,655	-74%	549%
Capital Outlay	-	30,000	19,700	-%	66%	-	-%	-%
Total Expenditures	25,593	227,345	27,506	7%	12%	50,655	-78%	84%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change % Spent	FY 2011/12 Adopted	FY 2011/12 % Change % Change	Adopted % Change	
General Fund	25,593	227,345	27,506	7%	12%	50,655	-78%	84%
Total Funding	25,593	227,345	27,506	7%	12%	50,655	-78%	84%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	3.00	3.00	-	3.00	-	-
Total Permanent FTE	3.00	3.00	-	3.00	-	-
Total FTE	3.00	3.00	-	3.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Administration

Document Management

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	116,773	115,003	115,507	-1%	100%	115,003	-%	-%
510150 Special Pay	-	-	-	-%	-%	5,052	-%	-%
510210 Social Security Matching	7,905	8,798	7,783	-2%	88%	8,798	-%	13%
510220 Retirement Contributions	11,803	12,459	10,612	-10%	85%	5,647	-55%	-47%
510230 Health And Life Insurance	21,342	25,958	28,404	33%	109%	26,463	2%	-7%
510240 Workers Compensation	448	173	85	-81%	49%	80	-54%	-6%
Total Personal Services	<u>158,271</u>	<u>162,391</u>	<u>162,391</u>	<u>3%</u>	<u>100%</u>	<u>161,043</u>	<u>-1%</u>	<u>-1%</u>
Operating Expenditures								
530440 Rental And Leases	103,515	344,500	298,177	188%	87%	351,100	2%	18%
530460 Repair And Maintenance Service	76,456	140,722	84,448	10%	60%	128,550	-9%	52%
530510 Office Supplies	-	300	-	-%	-%	300	-%	-%
530520 Operating Supplies	58,017	89,500	64,943	12%	73%	81,429	-9%	25%
530550 Training	-	10,000	7,500	-%	75%	-	-%	-%
Total Operating Expenditures	<u>237,988</u>	<u>585,022</u>	<u>455,068</u>	<u>91%</u>	<u>78%</u>	<u>561,379</u>	<u>-4%</u>	<u>23%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	27,841	55,474	45,302	63%	82%	52,749	-5%	16%
Total Internal Charges / Other	<u>27,841</u>	<u>55,474</u>	<u>45,302</u>	<u>63%</u>	<u>82%</u>	<u>52,749</u>	<u>-5%</u>	<u>16%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-398,507	-605,542	-654,955	64%	108%	-724,516	20%	11%
Total Cost Allocations (contra expenditure)	<u>-398,507</u>	<u>-605,542</u>	<u>-654,955</u>	<u>64%</u>	<u>108%</u>	<u>-724,516</u>	<u>20%</u>	<u>11%</u>
Capital Outlay								
560646 Capital Software	-	30,000	19,700	-%	66%	-	-%	-%
Total Capital Outlay	<u>-</u>	<u>30,000</u>	<u>19,700</u>	<u>-%</u>	<u>66%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>25,593</u>	<u>227,345</u>	<u>27,506</u>	<u>7%</u>	<u>12%</u>	<u>50,655</u>	<u>-78%</u>	<u>84%</u>

**Seminole County Government
2 Year Budget Comparison Report**

Administration

Community Information

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	422,014	403,019	383,852	-9%	95%	381,632	-5%	-1%
Operating Expenditures	22,649	38,550	22,121	-2%	57%	28,050	-27%	27%
Internal Charges / Other	77,554	65,185	53,282	-31%	82%	47,724	-27%	-10%
Cost Allocations (contra expendit	-	-210,000	-213,982	-%	102%	-280,000	33%	31%
Total Operating	522,217	296,754	245,273	-53%	83%	177,406	-40%	-28%
Capital Outlay	-	145,043	-	-%	-%	-	-%	-%
Total Expenditures	522,217	441,797	245,273	-53%	56%	177,406	-60%	-28%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	522,217	441,797	245,273	-53%	56%	177,406	-60%	-28%
Total Funding	522,217	441,797	245,273	-53%	56%	177,406	-60%	-28%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	5.00	5.00	-	5.00	-	-
Total Permanent FTE	5.00	5.00	-	5.00	-	-
Total FTE	5.00	5.00	-	5.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Administration

Community Information

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	319,971	296,379	291,361	-9%	98%	291,949	-1%	-%
510140 Overtime	399	1,010	-	-%	-%	-	-%	-%
510150 Special Pay	-	-	-	-%	-%	8,420	-%	-%
510210 Social Security Matching	23,062	22,752	20,676	-10%	91%	22,334	-2%	8%
510220 Retirement Contributions	33,964	32,093	27,417	-19%	85%	14,012	-56%	-49%
510230 Health And Life Insurance	43,818	50,342	44,180	1%	88%	44,713	-11%	1%
510240 Workers Compensation	800	443	218	-73%	49%	204	-54%	-6%
Total Personal Services	<u>422,014</u>	<u>403,019</u>	<u>383,852</u>	<u>-9%</u>	<u>95%</u>	<u>381,632</u>	<u>-5%</u>	<u>-1%</u>
Operating Expenditures								
530400 Travel And Per Diem	9	-	-	-%	-%	-	-%	-%
530440 Rental And Leases	270	1,500	60	-78%	4%	1,000	-33%	1,567%
530460 Repair And Maintenance Serv	6,993	10,000	6,230	-11%	62%	10,000	-%	61%
530470 Printing And Binding	3,187	12,000	2,677	-16%	22%	7,000	-42%	161%
530490 Other Current Charges & Obliga	700	700	500	-29%	71%	700	-%	40%
530510 Office Supplies	1,096	850	412	-62%	48%	850	-%	106%
530520 Operating Supplies	6,107	12,000	11,109	82%	93%	7,000	-42%	-37%
530521 Operating Supplies - Equipment	3,594	-	-	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	693	1,500	1,133	63%	76%	1,500	-%	32%
Total Operating Expenditures	<u>22,649</u>	<u>38,550</u>	<u>22,121</u>	<u>-2%</u>	<u>57%</u>	<u>28,050</u>	<u>-27%</u>	<u>27%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	77,554	65,185	53,282	-31%	82%	46,768	-28%	-12%
540201 Insurance	-	-	-	-%	-%	956	-%	-%
Total Internal Charges / Other	<u>77,554</u>	<u>65,185</u>	<u>53,282</u>	<u>-31%</u>	<u>82%</u>	<u>47,724</u>	<u>-27%</u>	<u>-10%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-	-210,000	-213,982	-%	102%	-280,000	33%	31%
Total Cost Allocations (contra expenditure)	<u>-</u>	<u>-210,000</u>	<u>-213,982</u>	<u>-%</u>	<u>102%</u>	<u>-280,000</u>	<u>33%</u>	<u>31%</u>
Capital Outlay								
560642 Equipment >\$4999	-	145,043	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>-</u>	<u>145,043</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>522,217</u>	<u>441,797</u>	<u>245,273</u>	<u>-53%</u>	<u>56%</u>	<u>177,406</u>	<u>-60%</u>	<u>-28%</u>

Seminole County Government
2 Year Budget Comparison Report

Administration

Business Process Management

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	490,892	478,111	337,206	-31%	71%	355,698	-26%	5%
Operating Expenditures	710	500	95	-87%	19%	1,850	270%	1,847%
Internal Charges / Other	25,362	21,356	14,407	-43%	67%	15,197	-29%	5%
Cost Allocations (contra expendit	-247,068	-240,000	-167,245	-32%	70%	-230,000	-4%	38%
Total Operating	269,896	259,967	184,463	-32%	71%	142,745	-45%	-23%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	269,896	259,967	184,463	-32%	71%	142,745	-45%	-23%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	269,896	259,967	184,463	-32%	71%	142,745	-45%	-23%
Total Funding	269,896	259,967	184,463	-32%	71%	142,745	-45%	-23%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	6.00	5.00	-1.00	4.00	-1.00	-2.00
Total Permanent FTE	6.00	5.00	-1.00	4.00	-1.00	-2.00
Total FTE	6.00	5.00	-1.00	4.00	-1.00	-2.00

Seminole County Government
2 Year Budget Comparison Report

Administration

Business Process Management

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	371,240	355,181	251,487	-32%	71%	269,092	-24%	7%
510150 Special Pay	4,296	4,296	4,296	-%	100%	11,032	157%	157%
510210 Social Security Matching	26,724	27,173	18,310	-31%	67%	20,586	-24%	12%
510220 Retirement Contributions	37,395	38,786	24,041	-36%	62%	13,212	-66%	-45%
510230 Health And Life Insurance	47,570	50,493	38,000	-20%	75%	40,689	-19%	7%
510240 Workers Compensation	3,667	2,182	1,072	-71%	49%	1,087	-50%	1%
Total Personal Services	<u>490,892</u>	<u>478,111</u>	<u>337,206</u>	<u>-31%</u>	<u>71%</u>	<u>355,698</u>	<u>-26%</u>	<u>5%</u>
Operating Expenditures								
530400 Travel And Per Diem	117	250	-	-%	-%	250	-%	-%
530540 Books, Publications, Subscriptio	593	250	95	-84%	38%	1,250	400%	1,216%
530550 Training	-	-	-	-%	-%	350	-%	-%
Total Operating Expenditures	<u>710</u>	<u>500</u>	<u>95</u>	<u>-87%</u>	<u>19%</u>	<u>1,850</u>	<u>270%</u>	<u>1,847%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	25,362	21,356	14,407	-43%	67%	15,197	-29%	5%
Total Internal Charges / Other	<u>25,362</u>	<u>21,356</u>	<u>14,407</u>	<u>-43%</u>	<u>67%</u>	<u>15,197</u>	<u>-29%</u>	<u>5%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-247,068	-240,000	-167,245	-32%	70%	-230,000	-4%	38%
Total Cost Allocations (contra expenditure)	<u>-247,068</u>	<u>-240,000</u>	<u>-167,245</u>	<u>-32%</u>	<u>70%</u>	<u>-230,000</u>	<u>-4%</u>	<u>38%</u>
Total Expenditures	<u><u>269,896</u></u>	<u><u>259,967</u></u>	<u><u>184,463</u></u>	<u><u>-32%</u></u>	<u><u>71%</u></u>	<u><u>142,745</u></u>	<u><u>-45%</u></u>	<u><u>-23%</u></u>

Central Services

- Central Services Business Office
- Facilities
- Fleet Management
- Property/Liability Insurance
- Workers' Compensation Insurance
- Health Insurance
- Human Resources
- Network Infrastructure Support & Maintenance
- Customer Help Desk
- Workstation Support & Maintenance
- Telephone Support & Maintenance
- Geographic Information Systems (GIS)
- Enterprise Application Support

Seminole County Government
2 Year Budget Comparison Report

Central Services

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	7,130,518	7,245,375	6,822,256	-4%	94%	6,901,492	-5%	1%
Operating Expenditures	33,298,358	41,057,883	35,191,969	6%	86%	40,239,092	-2%	14%
Internal Charges / Other	2,344,091	1,143,608	792,093	-66%	69%	898,305	-21%	13%
Cost Allocations (contra expensur	-15,244,813	-16,839,865	-14,769,590	-3%	88%	-15,722,954	-7%	6%
Transfers	13,282,614	-	-	-%	-%	-	-%	-%
Total Operating	40,810,768	32,607,001	28,036,728	-31%	86%	32,315,935	-1%	15%
Capital Outlay	13,894,640	12,969,307	1,425,622	-90%	11%	378,685	-97%	-73%
Total Expenditures	54,705,408	45,576,308	29,462,350	-46%	65%	32,694,620	-28%	11%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	12,740,390	17,814,253	9,059,708	-29%	51%	10,549,709	-41%	16%
Facilities Maintenance Fund -	112,488	1,203,677	898,452	699%	75%	180,590	-85%	-80%
Tourist Development Fund/ 3%	282,147	129,124	15,321	-95%	12%	-	-%	-%
ARRA - Energy & Conservation	10,460	1,583,724	97,599	833%	6%	-	-%	-%
Jail Project/2005	12,761,264	1,077,155	435,351	-97%	40%	-	-%	-%
Courthouse Projects Fund	40,451	2,510,130	51,053	26%	2%	-	-%	-%
Property/Liability Insurance	14,174,421	2,758,630	2,339,678	-83%	85%	2,773,043	1%	19%
Workers' Compensation Fund	4,054,508	2,578,662	2,549,098	-37%	99%	3,335,678	29%	31%
Health Insurance Fund	10,529,279	15,920,953	14,016,090	33%	88%	15,855,600	-%	13%
Total Funding	54,705,408	45,576,308	29,462,350	-46%	65%	32,694,620	-28%	11%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Central Services Business Office	141,718	457,870	437,379	209%	96%	518,964	13%	19%
Facilities	23,062,911	21,023,141	7,180,487	-69%	34%	7,696,516	-63%	7%
Fleet Management	509,943	149,490	227,513	-55%	152%	90,728	-39%	-60%
Property/Liability Insurance	14,174,421	2,758,630	2,339,678	-83%	85%	2,773,043	1%	19%
Workers' Compensation Insurance	4,054,508	2,578,662	2,549,098	-37%	99%	3,335,678	29%	31%
Health Insurance	10,529,279	15,920,953	14,016,090	33%	88%	15,855,600	-%	13%
Human Resources	570,647	520,810	442,043	-23%	85%	346,282	-34%	-22%
Network Infrastructure Support & M	625,057	125,904	210,943	-66%	168%	50,675	-60%	-76%
Customer Help Desk	-	510,159	498,162	-%	98%	421,671	-17%	-15%
Workstation Support & Maintenance	100,636	-32,474	57,480	-43%	-177%	-5,323	-84%	-109%
Telephone Support & Maintenance	136,009	12,600	130,264	-4%	1,034%	137,793	994%	6%
Geographic Information Systems (C	-	610,354	543,533	-%	89%	603,180	-1%	11%
Enterprise Application Support	800,279	940,209	829,680	4%	88%	869,813	-7%	5%
Total Expenditures	54,705,408	45,576,308	29,462,350	-46%	65%	32,694,620	-28%	11%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	118.00	102.00	-16.00	100.00	-2.00	-18.00
Part-Time	1.25	1.25	-	1.55	0.30	0.30
Total Permanent FTE	119.25	103.25	-16.00	101.55	-1.70	-17.70
Total FTE	119.25	103.25	-16.00	101.55	-1.70	-17.70

Seminole County Government
2 Year Budget Comparison Report

Central Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	5,551,175	5,230,106	5,035,687	-9%	96%	5,076,260	-3%	1%
510125 Part-time Regular Wages	63,000	62,452	30,794	-51%	49%	72,124	15%	134%
510140 Overtime	59,109	69,001	57,880	-2%	84%	69,004	-%	19%
510150 Special Pay	15,482	14,436	9,895	-36%	69%	180,764	1,152%	1,727%
510210 Social Security Matching	418,426	410,869	383,281	-8%	93%	399,135	-3%	4%
510220 Retirement Contributions	578,654	587,215	483,606	-16%	82%	253,606	-57%	-48%
510230 Health And Life Insurance	772,317	837,296	799,382	4%	95%	833,129	-%	4%
510240 Workers Compensation	71,324	34,000	16,710	-77%	49%	17,470	-49%	5%
511000 Contra Personal Services	-398,969	-	5,021	-101%	-%	-	-%	-%
Total Personal Services	7,130,518	7,245,375	6,822,256	-4%	94%	6,901,492	-5%	1%
Operating Expenditures								
530310 Professional Services	113,445	391,294	196,936	74%	50%	264,406	-32%	34%
530340 Other Services	2,647,384	2,918,480	2,491,529	-6%	85%	2,734,573	-6%	10%
530400 Travel And Per Diem	4,623	7,400	1,191	-74%	16%	3,620	-51%	204%
530410 Communications Services	723,717	806,142	633,431	-12%	79%	668,990	-17%	6%
530420 Freight & Postage Services	75	300	117	56%	39%	-	-%	-%
530430 Utilities	3,223,655	2,640,600	1,991,796	-38%	75%	2,593,584	-2%	30%
530439 Utilities - Other	-	388,767	412,975	-%	106%	560,325	44%	36%
530440 Rental And Leases	3,291,742	2,275,196	2,045,888	-38%	90%	1,749,227	-23%	-15%
530450 Insurance - Only Risk Mgmt Use	2,523,932	2,833,300	2,563,217	2%	90%	2,651,000	-6%	3%
530451 BOCC Insurance Claims	7,896,263	14,000,000	10,313,502	31%	74%	10,800,000	-23%	5%
530452 OTHER ENTITY Insurance Clair	1,535,041	-	2,104,613	37%	-%	2,200,000	-%	5%
530460 Repair And Maintenance Service	5,305,510	6,768,601	5,384,379	1%	80%	6,225,389	-8%	16%
530462 R&M HVAC	147,417	461,956	170,351	16%	37%	-	-%	-%
530465 R&M Roof Maintenance	14,268	35,123	16,311	14%	46%	-	-%	-%
530470 Printing And Binding	163	-	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	2,335,216	2,871,796	2,500,713	7%	87%	2,653,335	-8%	6%
530499 Other Chgs/Ob-Contingency	-	-	-	-%	-%	2,100,000	-%	-%
530510 Office Supplies	12,133	18,968	8,270	-32%	44%	16,260	-14%	97%
530520 Operating Supplies	1,297,774	1,583,504	1,473,888	14%	93%	1,597,054	1%	8%
530521 Operating Supplies - Equipment	21,009	71,804	136,825	551%	191%	43,100	-40%	-68%
530540 Books, Publications, Subscriptio	132,577	18,978	8,121	-94%	43%	11,601	-39%	43%
530550 Training	-	115,674	53,077	-%	46%	66,628	-42%	26%
530560 Gas/Oil/Lube	2,072,414	2,850,000	2,684,839	30%	94%	3,300,000	16%	23%
Total Operating Expenditures	33,298,358	41,057,883	35,191,969	6%	86%	40,239,092	-2%	14%
Internal Charges / Other								
540100 Other Charges / Obligation - Inte	-	-	-5,485	-%	-%	-	-%	-%
540101 Other Charges / Obligations - Int	2,344,091	1,090,722	761,813	-68%	70%	841,667	-23%	10%
540201 Insurance	-	52,886	35,765	-%	68%	56,638	7%	58%
Total Internal Charges / Other	2,344,091	1,143,608	792,093	-66%	69%	898,305	-21%	13%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-15,244,813	-16,839,865	-14,769,590	-3%	88%	-15,722,954	-7%	6%
Total Cost Allocations (contra expenditure)	-15,244,813	-16,839,865	-14,769,590	-3%	88%	-15,722,954	-7%	6%
Transfers								
590910 Transfer	13,282,614	-	-	-%	-%	-	-%	-%
Total Transfers	13,282,614	-	-	-%	-%	-	-%	-%
Capital Outlay								
560610 Land	2,035	6,460,951	11,550	468%	-%	-	-%	-%
560642 Equipment >\$4999	-	-	159,364	-%	-%	-	-%	-%
560646 Capital Software	38,580	120,000	64,159	66%	53%	-	-%	-%
560650 Construction In Progress	13,854,025	6,388,356	1,176,198	-92%	18%	378,685	-94%	-68%
560690 Capitalized Expenditures	-	-	14,351	-%	-%	-	-%	-%
Total Capital Outlay	13,894,640	12,969,307	1,425,622	-90%	11%	378,685	-97%	-73%

Seminole County Government
2 Year Budget Comparison Report

Central Services

Total Expenditures	<u>54,705,408</u>	<u>45,576,308</u>	<u>29,462,350</u>	<u>-46%</u>	<u>65%</u>	<u>32,694,620</u>	<u>-28%</u>	<u>11%</u>
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Seminole County Government
2 Year Budget Comparison Report

Central Services

Central Services Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	257,658	427,884	421,159	63%	98%	499,414	17%	19%
Operating Expenditures	576	6,201	342	-41%	6%	2,150	-65%	529%
Internal Charges / Other	13,216	23,785	15,878	20%	67%	17,400	-27%	10%
Cost Allocations (contra expendit	-129,732	-	-	-%	-%	-	-%	-%
Total Operating	141,718	457,870	437,379	209%	96%	518,964	13%	19%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	141,718	457,870	437,379	209%	96%	518,964	13%	19%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	141,718	457,870	437,379	209%	96%	518,964	13%	19%
Total Funding	141,718	457,870	437,379	209%	96%	518,964	13%	19%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	3.00	6.00	3.00	7.00	1.00	4.00
Total Permanent FTE	3.00	6.00	3.00	7.00	1.00	4.00
Total FTE	3.00	6.00	3.00	7.00	1.00	4.00

Seminole County Government
2 Year Budget Comparison Report

Central Services

Central Services Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	195,549	322,819	312,939	60%	97%	374,712	16%	20%
510150 Special Pay	3,783	3,756	3,755	-1%	100%	16,084	328%	328%
510210 Social Security Matching	14,772	24,695	26,354	78%	107%	28,666	16%	9%
510220 Retirement Contributions	23,305	38,641	36,419	56%	94%	19,757	-49%	-46%
510230 Health And Life Insurance	19,725	45,533	42,490	115%	93%	59,933	32%	41%
510240 Workers Compensation	524	484	238	-55%	49%	262	-46%	10%
511000 Contra Personal Services	-	-8,044	-1,036	-	13%	-	-	-
Total Personal Services	<u>257,658</u>	<u>427,884</u>	<u>421,159</u>	<u>63%</u>	<u>98%</u>	<u>499,414</u>	<u>17%</u>	<u>19%</u>
Operating Expenditures								
530310 Professional Services	-	2,808	-	-	-	-	-	-
530400 Travel And Per Diem	139	750	-	-	-	500	-33%	-
530510 Office Supplies	259	2,393	342	32%	14%	1,650	-31%	382%
530540 Books, Publications, Subscriptio	178	-	-	-	-	-	-	-
530550 Training	-	250	-	-	-	-	-	-
Total Operating Expenditures	<u>576</u>	<u>6,201</u>	<u>342</u>	<u>-41%</u>	<u>6%</u>	<u>2,150</u>	<u>-65%</u>	<u>529%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	13,216	23,785	15,878	20%	67%	17,400	-27%	10%
Total Internal Charges / Other	<u>13,216</u>	<u>23,785</u>	<u>15,878</u>	<u>20%</u>	<u>67%</u>	<u>17,400</u>	<u>-27%</u>	<u>10%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-129,732	-	-	-	-	-	-	-
ial Cost Allocations (contra expenditure)	-129,732	-	-	-	-	-	-	-
Total Expenditures	<u><u>141,718</u></u>	<u><u>457,870</u></u>	<u><u>437,379</u></u>	<u><u>209%</u></u>	<u><u>96%</u></u>	<u><u>518,964</u></u>	<u><u>13%</u></u>	<u><u>19%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Central Services

Facilities

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	2,438,668	2,482,194	2,296,193	-6%	93%	2,293,008	-8%	-%
Operating Expenditures	7,793,962	9,131,489	6,855,339	-12%	75%	7,992,414	-12%	17%
Internal Charges / Other	306,414	452,941	310,771	1%	69%	351,619	-22%	13%
Cost Allocations (contra expendit	-1,332,193	-3,892,790	-3,643,279	173%	94%	-3,319,210	-15%	-9%
Total Operating	9,206,851	8,173,834	5,819,024	-37%	71%	7,317,831	-10%	26%
Capital Outlay	13,856,060	12,849,307	1,361,463	-90%	11%	378,685	-97%	-72%
Total Expenditures	23,062,911	21,023,141	7,180,487	-69%	34%	7,696,516	-63%	7%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	9,856,101	14,519,331	5,682,711	-42%	39%	7,515,926	-48%	32%
Facilities Maintenance Fund -	112,488	1,203,677	898,452	699%	75%	180,590	-85%	-80%
Tourist Development Fund/ 3%	282,147	129,124	15,321	-95%	12%	-	-%	-%
ARRA - Energy & Conservation	10,460	1,583,724	97,599	833%	6%	-	-%	-%
Jail Project/2005	12,761,264	1,077,155	435,351	-97%	40%	-	-%	-%
Courthouse Projects Fund	40,451	2,510,130	51,053	26%	2%	-	-%	-%
Total Funding	23,062,911	21,023,141	7,180,487	-69%	34%	7,696,516	-63%	7%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	41.00	40.40	-0.60	39.00	-1.40	-2.00
Total Permanent FTE	41.00	40.40	-0.60	39.00	-1.40	-2.00
Total FTE	41.00	40.40	-0.60	39.00	-1.40	-2.00

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Central Services

Program: Facilities

- **Other Services**

FY2011/12 Budget is 14% over FY2010/11 actual *primarily* for the following:

Records Storage – Increase in destruction requests.

Janitorial Services – Two additional holiday cleanings were added along with the restrooms at the Geneva Wilderness Center.

- **Utilities/Utilities Other**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

Electricity – Increased 4% over FY2010/11 budget amount in anticipation of higher fuel prices.

Water & Sewer – Increased 3% over FY 200/11 budget amount in anticipation of fee increases.

- **Rentals & Leases**

FY2011/12 Budget is 3% over FY2010/11 actual *primarily* for the following:

Leased Space – Annual increase in lease agreement of 3% or CPI whichever is higher for majority of lease spaces.

- **Repairs & Maintenance**

FY2011/12 Budget is 36% over FY2010/11 actual *primarily* for the following:

Building Maintenance – Due to aging facilities, repair and maintenance is anticipated to increase. The FY2011/12 budget contains items that are of significant cost, such as HVAC & plumbing repairs, and asbestos/mold remediation.

- **Training**

FY2011/12 Budget is higher than the FY2010/11 actuals *primarily* for the following:

Training – Has been delayed/limited. Mandatory training will need to be initiated in FY2011/12.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Facilities

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,731,975	1,732,067	1,638,924	-5%	95%	1,633,184	-6%	-%
510140 Overtime	40,468	45,003	43,985	9%	98%	45,000	-%	2%
510150 Special Pay	2,198	1,478	1,721	-22%	116%	67,272	4,452%	3,809%
510210 Social Security Matching	129,534	135,947	125,058	-3%	92%	128,379	-6%	3%
510220 Retirement Contributions	182,472	195,014	160,421	-12%	82%	81,374	-58%	-49%
510230 Health And Life Insurance	295,321	336,830	306,361	4%	91%	323,148	-4%	5%
510240 Workers Compensation	47,328	27,811	13,666	-71%	49%	14,651	-47%	7%
511000 Contra Personal Services	9,372	8,044	6,057	-35%	75%	-	-%	-%
Total Personal Services	2,438,668	2,482,194	2,296,193	-6%	93%	2,293,008	-8%	-%
Operating Expenditures								
530310 Professional Services	86,823	253,696	139,228	60%	55%	110,000	-57%	-21%
530340 Other Services	1,758,103	1,843,660	1,560,364	-11%	85%	1,774,323	-4%	14%
530400 Travel And Per Diem	961	2,600	444	-54%	17%	1,200	-54%	170%
530430 Utilities	3,223,655	2,640,600	1,991,796	-38%	75%	2,593,584	-2%	30%
530439 Utilities - Other	-	388,767	412,975	-%	106%	560,325	44%	36%
530440 Rental And Leases	1,106,740	1,011,150	987,484	-11%	98%	1,017,538	1%	3%
530460 Repair And Maintenance Servic	1,293,212	2,315,428	1,304,989	1%	56%	1,771,801	-23%	36%
530462 R&M HVAC	147,417	461,956	170,351	16%	37%	-	-%	-%
530465 R&M Roof Maintenance	14,268	35,123	16,311	14%	46%	-	-%	-%
530470 Printing And Binding	163	-	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	8,712	3,460	3,988	-54%	115%	4,310	25%	8%
530510 Office Supplies	3,743	4,810	3,387	-10%	70%	4,560	-5%	35%
530520 Operating Supplies	137,289	141,410	149,494	9%	106%	142,360	1%	-5%
530521 Operating Supplies - Equipment	7,547	26,594	113,440	1,403%	427%	8,900	-67%	-92%
530540 Books, Publications, Subscriptio	5,329	805	409	-92%	51%	1,225	52%	200%
530550 Training	-	1,430	679	-%	47%	2,288	60%	237%
Total Operating Expenditures	7,793,962	9,131,489	6,855,339	-12%	75%	7,992,414	-12%	17%
Internal Charges / Other								
540101 Other Charges / Obligations - In	306,414	422,285	291,029	-5%	69%	321,567	-24%	10%
540201 Insurance	-	30,656	19,742	-%	64%	30,052	-2%	52%
Total Internal Charges / Other	306,414	452,941	310,771	1%	69%	351,619	-22%	13%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge	-1,332,193	-3,892,790	-3,643,279	173%	94%	-3,319,210	-15%	-9%
Total Cost Allocations (contra expenditure)	-1,332,193	-3,892,790	-3,643,279	173%	94%	-3,319,210	-15%	-9%
Capital Outlay								
560610 Land	2,035	6,460,951	11,550	468%	-%	-	-%	-%
560642 Equipment >\$4999	-	-	159,364	-%	-%	-	-%	-%
560650 Construction In Progress	13,854,025	6,388,356	1,176,198	-92%	18%	378,685	-94%	-68%
560690 Capitalized Expenditures	-	-	14,351	-%	-%	-	-%	-%
Total Capital Outlay	13,856,060	12,849,307	1,361,463	-90%	11%	378,685	-97%	-72%
Total Expenditures	23,062,911	21,023,141	7,180,487	-69%	34%	7,696,516	-63%	7%

Seminole County Government
2 Year Budget Comparison Report

Central Services

Fleet Management

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	136,913	136,407	135,241	-1%	99%	133,766	-2%	-1%
Operating Expenditures	6,076,161	7,318,723	6,737,918	11%	92%	7,762,168	6%	15%
Internal Charges / Other	20,898	86,255	29,054	39%	34%	36,639	-58%	26%
Cost Allocations (contra expendit	-5,724,029	-7,391,895	-6,674,700	17%	90%	-7,841,845	6%	17%
Total Operating	509,943	149,490	227,513	-55%	152%	90,728	-39%	-60%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	509,943	149,490	227,513	-55%	152%	90,728	-39%	-60%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change % Spent	FY 2011/12 Adopted	FY 2011/12 % Change % Change	Adopted % Change
General Fund	509,943	149,490	227,513	-55%	152%	90,728	-39%
Total Funding	509,943	149,490	227,513	-55%	152%	90,728	-39%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	2.00	2.00	-	2.00	-	-
Total Permanent FTE	2.00	2.00	-	2.00	-	-
Total FTE	2.00	2.00	-	2.00	-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Central Services

Program: Fleet Management

- **Professional Services**

FY2011/12 Budget is higher than the FY2010/11 actuals *primarily* for the following:

Five Year Spill Prevention Control and Countermeasure (SPCC) Plan Update – Addition to budget representing the BCC fleet portion of the Countywide SPCC plan.

- **Other Services**

FY2011/12 Budget is higher than the FY2010/11 actuals *primarily* for the following:

Services outside the scope of SERCO agreement – This budget is available for use to clean up fuel spills, fuel island repairs, etc.

- **Rentals & Leases**

FY2011/12 Budget is higher than the FY2010/11 actuals *primarily* for the following:

Specialty Equipment Rental – For renting replacement equipment in instance of equipment downtime. Higher use anticipated for FY2011/12.

- **Repairs & Maintenance**

FY2011/12 Budget is 9% over FY2010/11 actual *primarily* for the following:

Non-Target SERCO Maintenance – Increase budget for repairs to vehicles due to accident, misuse, vandalism or modification.

- **Operating Supplies/Operating Supplies-Equipment**

FY2011/12 Budget is 59% over FY2010/11 actual *primarily* for the following:

Tool Replacements – In anticipation of replacement of tools required under the scope of services agreement with contractor.

- **Gas/Oil/Lube**

FY2011/12 Budget is 23% over FY2010/11 actual in anticipation of higher fuel prices.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Fleet Management

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	106,044	104,437	104,838	-1%	100%	104,437	-%	-%
510150 Special Pay	-	-	-	-%	-%	3,368	-%	-%
510210 Social Security Matching	8,093	7,989	8,006	-1%	100%	7,989	-%	-%
510220 Retirement Contributions	10,719	11,247	9,634	-10%	86%	5,128	-54%	-47%
510230 Health And Life Insurance	11,775	12,578	12,686	8%	101%	12,771	2%	1%
510240 Workers Compensation	282	156	77	-73%	49%	73	-53%	-5%
Total Personal Services	<u>136,913</u>	<u>136,407</u>	<u>135,241</u>	<u>-1%</u>	<u>99%</u>	<u>133,766</u>	<u>-2%</u>	<u>-1%</u>
Operating Expenditures								
530310 Professional Services	-	-	-	-%	-%	6,950	-%	-%
530340 Other Services	2,250	21,200	3,176	41%	15%	14,250	-33%	349%
530440 Rental And Leases	63	10,000	77	22%	1%	2,500	-75%	3,147%
530460 Repair And Maintenance Serv	3,984,179	4,394,423	4,031,586	1%	92%	4,394,423	-%	9%
530490 Other Current Charges & Obliga	-	500	58	-%	12%	500	-%	762%
530510 Office Supplies	389	1,500	325	-16%	22%	1,500	-%	362%
530520 Operating Supplies	10,372	1,440	14,471	40%	1,005%	20,315	1,311%	40%
530521 Operating Supplies - Equipment	5,382	37,610	1,650	-69%	4%	19,000	-49%	1,052%
530540 Books, Publications, Subscriptio	1,112	2,050	1,686	52%	82%	2,630	28%	56%
530550 Training	-	-	50	-%	-%	100	-%	100%
530560 Gas/Oil/Lube	2,072,414	2,850,000	2,684,839	30%	94%	3,300,000	16%	23%
Total Operating Expenditures	<u>6,076,161</u>	<u>7,318,723</u>	<u>6,737,918</u>	<u>11%</u>	<u>92%</u>	<u>7,762,168</u>	<u>6%</u>	<u>15%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	20,898	73,483	13,031	-38%	18%	12,823	-83%	-2%
540201 Insurance	-	12,772	16,023	-%	125%	23,816	86%	49%
Total Internal Charges / Other	<u>20,898</u>	<u>86,255</u>	<u>29,054</u>	<u>39%</u>	<u>34%</u>	<u>36,639</u>	<u>-58%</u>	<u>26%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-5,724,029	-7,391,895	-6,674,700	17%	90%	-7,841,845	6%	17%
ial Cost Allocations (contra expenditure)	-5,724,029	-7,391,895	-6,674,700	17%	90%	-7,841,845	6%	17%
Total Expenditures	<u><u>509,943</u></u>	<u><u>149,490</u></u>	<u><u>227,513</u></u>	<u><u>-55%</u></u>	<u><u>152%</u></u>	<u><u>90,728</u></u>	<u><u>-39%</u></u>	<u><u>-60%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Central Services

Property/Liability Insurance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	261,724	236,919	225,684	-14%	95%	149,082	-37%	-34%
Operating Expenditures	2,407,613	2,465,780	2,063,925	-14%	84%	2,563,278	4%	24%
Internal Charges / Other	84,251	55,931	50,069	-41%	90%	60,683	8%	21%
Transfers	11,420,833	-	-	-%	-%	-	-%	-%
Total Operating	14,174,421	2,758,630	2,339,678	-83%	85%	2,773,043	1%	19%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	14,174,421	2,758,630	2,339,678	-83%	85%	2,773,043	1%	19%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Property/Liability Insurance	14,174,421	2,758,630	2,339,678	-83%	85%	2,773,043	1%	19%
Total Funding	14,174,421	2,758,630	2,339,678	-83%	85%	2,773,043	1%	19%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	3.25	2.05	-1.20	2.20	0.15	-1.05
Total Permanent FTE	3.25	2.05	-1.20	2.20	0.15	-1.05
Total FTE	3.25	2.05	-1.20	2.20	0.15	-1.05

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program..

Central Services

Program: Property/Liability Insurance

- **Other Services**

FY 2011/12 Budget is 38% (\$20K) more than FY 2010/11 actual *primarily* for the following:

Third Party Administrator – More claims were handled in-house during FY 2010/11.

- **Other Current Charges/Obligations**

FY 2011/12 Budget is 136% (\$461K) more than FY 2010/11 actual due to the following:

Claims –Budget is based on latest actuary report, which had an estimate for loss payments significantly more than actual payments made.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Property/Liability Insurance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	201,361	183,859	175,191	-13%	95%	115,334	-37%	-34%
510150 Special Pay	-	53	-	-%	-%	3,705	6,891%	-%
510210 Social Security Matching	15,304	13,699	12,863	-16%	94%	8,823	-36%	-31%
510220 Retirement Contributions	20,864	15,171	13,139	-37%	87%	4,317	-72%	-67%
510230 Health And Life Insurance	24,195	23,034	23,949	-1%	104%	16,573	-28%	-31%
510240 Workers Compensation	-	1,103	542	-%	49%	330	-70%	-39%
Total Personal Services	<u>261,724</u>	<u>236,919</u>	<u>225,684</u>	<u>-14%</u>	<u>95%</u>	<u>149,082</u>	<u>-37%</u>	<u>-34%</u>
Operating Expenditures								
530310 Professional Services	-	-	9,500	-%	-%	10,000	-%	5%
530340 Other Services	85,600	65,875	52,212	-39%	79%	72,000	9%	38%
530400 Travel And Per Diem	148	100	-	-%	-%	100	-%	-%
530450 Insurance - Only Risk Mgmt Use	1,735,595	1,726,000	1,657,643	-4%	96%	1,676,000	-3%	1%
530490 Other Current Charges & Obliga	583,347	669,352	338,638	-42%	51%	800,000	20%	136%
530510 Office Supplies	530	200	73	-86%	37%	200	-%	174%
530520 Operating Supplies	124	300	183	48%	61%	1,000	233%	446%
530521 Operating Supplies - Equipment	-	-	1,199	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	2,269	3,503	2,058	-9%	59%	3,528	1%	71%
530550 Training	-	450	2,419	-%	538%	450	-%	-81%
Total Operating Expenditures	<u>2,407,613</u>	<u>2,465,780</u>	<u>2,063,925</u>	<u>-14%</u>	<u>84%</u>	<u>2,563,278</u>	<u>4%</u>	<u>24%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	84,251	55,931	50,069	-41%	90%	60,683	8%	21%
Total Internal Charges / Other	<u>84,251</u>	<u>55,931</u>	<u>50,069</u>	<u>-41%</u>	<u>90%</u>	<u>60,683</u>	<u>8%</u>	<u>21%</u>
Transfers								
590910 Transfer	11,420,833	-	-	-%	-%	-	-%	-%
Total Transfers	<u>11,420,833</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>14,174,421</u></u>	<u><u>2,758,630</u></u>	<u><u>2,339,678</u></u>	<u><u>-83%</u></u>	<u><u>85%</u></u>	<u><u>2,773,043</u></u>	<u><u>1%</u></u>	<u><u>19%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Central Services

Workers' Compensation Insurance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	109,848	61,421	55,263	-50%	90%	124,932	103%	126%
Operating Expenditures	2,050,379	2,493,979	2,474,875	21%	99%	3,178,250	27%	28%
Internal Charges / Other	32,500	23,262	18,960	-42%	82%	32,496	40%	71%
Transfers	1,861,781	-	-	-%	-%	-	-%	-%
Total Operating	4,054,508	2,578,662	2,549,098	-37%	99%	3,335,678	29%	31%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	4,054,508	2,578,662	2,549,098	-37%	99%	3,335,678	29%	31%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Workers' Compensation Fund	4,054,508	2,578,662	2,549,098	-37%	99%	3,335,678	29%	31%
Total Funding	4,054,508	2,578,662	2,549,098	-37%	99%	3,335,678	29%	31%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	1.75	1.05	-0.70	1.80	0.75	0.05
Total Permanent FTE	1.75	1.05	-0.70	1.80	0.75	0.05
Total FTE	1.75	1.05	-0.70	1.80	0.75	0.05

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Central Services

Program: Workers' Compensation Insurance

- **Professional Services**

FY 2011/12 Budget is 32% (\$ 2K) more than FY 2010/11 actual *primarily* for the following:

Medical Testing – Contingency budgeted in case additional testing needs to be done.

- **Other Services**

FY 2011/12 Budget is 5% (\$ 4K) more than FY 2010/11 actual for the following:

Third Party Administrator – Contingency budgeted in case there was a rate increase or increased number of claims.

- **Insurance**

FY 2011/12 Budget is 9% (\$ 23K) more than FY 2010/11 actual *primarily* for the following:

State's Special Disability Insurance – The FY 2011/12 budget was increased due to notification of rate increase for Experience Modification.

- **Other Current Charges/Obligations**

FY 2011/12 Budget is 15% (\$ 326K) *less* than FY 2010/11 actual due to the following:

Claims –In FY 2010/11, there were two large settlements. The budgeting practice is to budget according to the latest actuary report, which doesn't take settlements into account. However, a \$1M contingency was budgeted in FY 2011/12, in case there are large settlements.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Workers' Compensation Insurance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	86,148	43,845	43,137	-50%	98%	97,470	122%	126%
510150 Special Pay	-	53	-	-%	-%	3,031	5,619%	-%
510210 Social Security Matching	6,534	4,425	3,148	-52%	71%	7,457	69%	137%
510220 Retirement Contributions	8,672	6,230	2,452	-72%	39%	4,208	-32%	72%
510230 Health And Life Insurance	8,494	6,781	6,483	-24%	96%	12,591	86%	94%
510240 Workers Compensation	-	87	43	-%	49%	175	101%	307%
Total Personal Services	<u>109,848</u>	<u>61,421</u>	<u>55,263</u>	<u>-50%</u>	<u>90%</u>	<u>124,932</u>	<u>103%</u>	<u>126%</u>
Operating Expenditures								
530310 Professional Services	2,220	4,000	6,840	208%	171%	9,000	125%	32%
530340 Other Services	92,600	88,625	81,725	-12%	92%	86,000	-3%	5%
530400 Travel And Per Diem	24	50	50	108%	100%	50	-%	-%
530450 Insurance - Only Risk Mgmt Use	245,778	257,300	260,049	6%	101%	283,000	10%	9%
530490 Other Current Charges & Obliga	1,709,683	2,143,804	2,126,041	24%	99%	1,800,000	-16%	-15%
530499 Other Chgs/Ob-Contingency	-	-	-	-%	-%	1,000,000	-%	-%
530510 Office Supplies	61	100	68	11%	68%	100	-%	47%
530520 Operating Supplies	13	100	102	685%	102%	100	-%	-2%
Total Operating Expenditures	<u>2,050,379</u>	<u>2,493,979</u>	<u>2,474,875</u>	<u>21%</u>	<u>99%</u>	<u>3,178,250</u>	<u>27%</u>	<u>28%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	32,500	23,262	18,960	-42%	82%	32,496	40%	71%
Total Internal Charges / Other	<u>32,500</u>	<u>23,262</u>	<u>18,960</u>	<u>-42%</u>	<u>82%</u>	<u>32,496</u>	<u>40%</u>	<u>71%</u>
Transfers								
590910 Transfer	1,861,781	-	-	-%	-%	-	-%	-%
Total Transfers	<u>1,861,781</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>4,054,508</u></u>	<u><u>2,578,662</u></u>	<u><u>2,549,098</u></u>	<u><u>-37%</u></u>	<u><u>99%</u></u>	<u><u>3,335,678</u></u>	<u><u>29%</u></u>	<u><u>31%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Central Services

Health Insurance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	5,208	181,202	127,633	2,351%	70%	126,099	-30%	-1%
Operating Expenditures	10,524,071	15,673,400	13,831,961	31%	88%	15,594,951	-1%	13%
Internal Charges / Other	-	66,351	56,496	-%	85%	134,550	103%	138%
Total Operating	10,529,279	15,920,953	14,016,090	33%	88%	15,855,600	-%	13%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	10,529,279	15,920,953	14,016,090	33%	88%	15,855,600	-%	13%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Health Insurance Fund	10,529,279	15,920,953	14,016,090	33%	88%	15,855,600	-%	13%
Total Funding	10,529,279	15,920,953	14,016,090	33%	88%	15,855,600	-%	13%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	-	2.50	2.50	1.75	-0.75	1.75
Total Permanent FTE	-	2.50	2.50	1.75	-0.75	1.75
Total FTE	-	2.50	2.50	1.75	-0.75	1.75

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program..

Central Services

Program: Health Insurance

- **Professional and Other Services**

FY 2011/12 Budget is 4% more than FY 2010/11 actual due to the following:

Benefit Consultant – Additional services increased FY 2011/12 budget by \$50K over FY 2010/11 actual expenditures of \$25K for benefit consultant. Additional services needed due to health care reform.

- **Insurance**

FY 2011/12 Budget is 7% more than FY 2010/11 actual for the following:

Stop Loss Policy – Budget is more than actual expenditures due to anticipated rate increase.

- **Other Current Charges/Obligations & Contingency**

FY 2011/12 Budget is 5% more than FY 2010/11 actual for the following:

Claims – While FY 2011/12 budget was based on 8% of projected FY 2010/11 claim costs, the FY 2011/12 budget ended up being only 5% over FY 2010/11 actual costs, due to large claim costs for August and September. Note: an additional \$1M was budgeted in contingency line in case there is a catastrophic case.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Health Insurance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	5,208	137,675	98,666	1,795%	72%	96,585	-30%	-2%
510150 Special Pay	-	528	-	-%	-%	3,346	534%	-%
510210 Social Security Matching	-	10,532	7,197	-%	68%	7,389	-30%	3%
510220 Retirement Contributions	-	14,827	8,427	-%	57%	4,743	-68%	-44%
510230 Health And Life Insurance	-	17,433	13,241	-%	76%	13,968	-20%	5%
510240 Workers Compensation	-	207	102	-%	49%	68	-67%	-33%
Total Personal Services	5,208	181,202	127,633	2,351%	70%	126,099	-30%	-1%
Operating Expenditures								
530310 Professional Services	-	69,000	9,500	-%	14%	81,001	17%	753%
530340 Other Services	550,208	753,000	758,789	38%	101%	721,000	-4%	-5%
530400 Travel And Per Diem	-	150	-	-%	-%	150	-%	-%
530450 Insurance - Only Risk Mgmt Use	542,559	850,000	645,525	19%	76%	692,000	-19%	7%
530451 BOCC Insurance Claims	7,896,263	14,000,000	10,313,502	31%	74%	10,800,000	-23%	5%
530452 OTHER ENTITY Insurance Clai	1,535,041	-	2,104,613	37%	-%	2,200,000	-%	5%
530499 Other Chgs/Ob-Contingency	-	-	-	-%	-%	1,100,000	-%	-%
530510 Office Supplies	-	200	32	-%	16%	200	-%	525%
530520 Operating Supplies	-	300	-	-%	-%	200	-33%	-%
530540 Books, Publications, Subscriptio	-	350	-	-%	-%	-	-%	-%
530550 Training	-	400	-	-%	-%	400	-%	-%
Total Operating Expenditures	10,524,071	15,673,400	13,831,961	31%	88%	15,594,951	-1%	13%
Internal Charges / Other								
540101 Other Charges / Obligations - In	-	66,351	56,496	-%	85%	134,550	103%	138%
Total Internal Charges / Other	-	66,351	56,496	-%	85%	134,550	103%	138%
Total Expenditures	10,529,279	15,920,953	14,016,090	33%	88%	15,855,600	-%	13%

Seminole County Government
2 Year Budget Comparison Report

Central Services

Human Resources

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	762,459	669,835	605,340	-21%	90%	625,763	-7%	3%
Operating Expenditures	178,389	228,794	121,045	-32%	53%	145,718	-36%	20%
Internal Charges / Other	144,844	122,181	103,097	-29%	84%	104,801	-14%	2%
Cost Allocations (contra expendit	-515,045	-500,000	-387,439	-25%	77%	-530,000	6%	37%
Total Operating	570,647	520,810	442,043	-23%	85%	346,282	-34%	-22%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	570,647	520,810	442,043	-23%	85%	346,282	-34%	-22%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change % Spent	FY 2011/12 Adopted	FY 2011/12 % Change % Change	Adopted % Change
General Fund	570,647	520,810	442,043	-23%	85%	346,282	-34%
Total Funding	570,647	520,810	442,043	-23%	85%	346,282	-34%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	10.00	9.00	-1.00	8.25	-0.75	-1.75
Part-Time	0.50	0.50	-	0.80	0.30	0.30
Total Permanent FTE	10.50	9.50	-1.00	9.05	-0.45	-1.45
Total FTE	10.50	9.50	-1.00	9.05	-0.45	-1.45

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Central Services

Program: Human Resources

- **Professional Services**

FY2011/12 Budget is 36% over FY2010/11 actual *primarily* for the following:

Pre-employment Medical Exams/Drug Screens – Estimated additional hire over previous year and addition of drug screens for volunteers and interns.

- **Other Current Charges & Obligations**

FY2011/12 Budget is 52% over FY2010/11 actual *primarily* for the following:

Recruitments Advertisements – Anticipated increase in the number of recruitments.

Criminal Background Checks – Increased number of rechecks after 5 years. An increased number of rechecks after 3 years is also being initiated during FY2011/12.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Human Resources

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	567,757	488,133	445,427	-22%	91%	458,380	-6%	3%
510125 Part-time Regular Wages	16,816	16,120	15,843	-6%	98%	25,792	60%	63%
510150 Special Pay	3,669	3,756	1,803	-51%	48%	15,932	324%	784%
510210 Social Security Matching	43,633	38,577	35,535	-19%	92%	37,042	-4%	4%
510220 Retirement Contributions	62,140	58,639	44,078	-29%	75%	23,277	-60%	-47%
510230 Health And Life Insurance	65,659	63,854	62,282	-5%	98%	65,001	2%	4%
510240 Workers Compensation	2,785	756	372	-87%	49%	339	-55%	-9%
Total Personal Services	<u>762,459</u>	<u>669,835</u>	<u>605,340</u>	<u>-21%</u>	<u>90%</u>	<u>625,763</u>	<u>-7%</u>	<u>3%</u>
Operating Expenditures								
530310 Professional Services	22,236	56,765	31,268	41%	55%	42,430	-25%	36%
530400 Travel And Per Diem	1,297	1,000	697	-46%	70%	1,000	-	43%
530460 Repair And Maintenance Serv	10,962	13,750	13,156	20%	96%	14,165	3%	8%
530490 Other Current Charges & Obliga	33,474	54,680	31,988	-4%	59%	48,525	-11%	52%
530510 Office Supplies	1,393	3,965	2,004	44%	51%	3,625	-9%	81%
530520 Operating Supplies	14,891	6,000	3,421	-77%	57%	6,500	8%	90%
530540 Books, Publications, Subscriptio	94,136	7,010	3,916	-96%	56%	3,473	-50%	-11%
530550 Training	-	85,624	34,595	-	40%	26,000	-70%	-25%
Total Operating Expenditures	<u>178,389</u>	<u>228,794</u>	<u>121,045</u>	<u>-32%</u>	<u>53%</u>	<u>145,718</u>	<u>-36%</u>	<u>20%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	144,844	122,181	103,097	-29%	84%	104,801	-14%	2%
Total Internal Charges / Other	<u>144,844</u>	<u>122,181</u>	<u>103,097</u>	<u>-29%</u>	<u>84%</u>	<u>104,801</u>	<u>-14%</u>	<u>2%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-515,045	-500,000	-387,439	-25%	77%	-530,000	6%	37%
ial Cost Allocations (contra expenditure)	-515,045	-500,000	-387,439	-25%	77%	-530,000	6%	37%
Total Expenditures	<u><u>570,647</u></u>	<u><u>520,810</u></u>	<u><u>442,043</u></u>	<u><u>-23%</u></u>	<u><u>85%</u></u>	<u><u>346,282</u></u>	<u><u>-34%</u></u>	<u><u>-22%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Central Services

Network Infrastructure Support & Maintenance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,730,449	899,678	913,040	-47%	101%	982,609	9%	8%
Operating Expenditures	482,140	1,496,930	1,217,542	153%	81%	1,210,725	-19%	-1%
Internal Charges / Other	1,632,315	65,296	73,673	-95%	113%	15,776	-76%	-79%
Cost Allocations (contra expendit	-3,219,847	-2,436,000	-2,057,471	-36%	84%	-2,158,435	-11%	5%
Total Operating	625,057	25,904	146,784	-77%	567%	50,675	96%	-65%
Capital Outlay	-	100,000	64,159	-%	64%	-	-%	-%
Total Expenditures	625,057	125,904	210,943	-66%	168%	50,675	-60%	-76%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	625,057	125,904	210,943	-66%	168%	50,675	-60%	-76%
Total Funding	625,057	125,904	210,943	-66%	168%	50,675	-60%	-76%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	57.00	10.00	-47.00	11.00	1.00	-46.00
Part-Time	0.75	-	-0.75	-	-	-0.75
Total Permanent FTE	57.75	10.00	-47.75	11.00	1.00	-46.75
Total FTE	57.75	10.00	-47.75	11.00	1.00	-46.75

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Central Services

Program: Network Infrastructure & Support

- **Professional Services**

FY2011/12 Budget is higher than the FY2010/11 actuals *primarily* for the following:

Security/Firewall/Network Consultant – As needed for complex technical issues which will reduce staff effort.

- **Other Services**

FY2011/12 Budget is 59% over FY2010/11 actual *primarily* for the following:

OnBase Support – As needed for level 2/3 support of OnBase Imaging/Document management software.

- **Operating Supplies**

FY2011/12 Budget is 16% over FY2010/11 actual *primarily* for the following:

Warranty Services – Anticipated increase in warranty for hardware of software component supporting the countywide network. This is under ongoing review with potential savings.

- **Training**

FY2011/12 Budget is 75% over FY2010/11 actual *primarily* for the following:

Training – As needed for training of staff of 11. Only used as needed.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Network Infrastructure Support & Maintenance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	2,380,583	680,179	700,740	-71%	103%	753,139	11%	7%
510125 Part-time Regular Wages	46,184	-	-	-%	-%	-	-%	-%
510140 Overtime	18,461	-	568	-97%	-%	9,000	-%	1,485%
510150 Special Pay	5,360	3,756	1,596	-70%	42%	20,120	436%	1,161%
510210 Social Security Matching	180,272	52,033	51,431	-71%	99%	58,304	12%	13%
510220 Retirement Contributions	242,220	73,665	64,900	-73%	88%	37,124	-50%	-43%
510230 Health And Life Insurance	318,697	89,025	93,303	-71%	105%	104,393	17%	12%
510240 Workers Compensation	20,405	1,020	502	-98%	49%	529	-48%	5%
511000 Contra Personal Services	-1,481,733	-	-	-%	-%	-	-%	-%
Total Personal Services	1,730,449	899,678	913,040	-47%	101%	982,609	9%	8%
Operating Expenditures								
530310 Professional Services	2,160	5,000	600	-72%	12%	5,000	-%	733%
530340 Other Services	40,932	13,500	8,474	-79%	63%	13,500	-%	59%
530400 Travel And Per Diem	381	2,100	-	-%	-%	250	-88%	-%
530420 Freight & Postage Services	17	-	46	171%	-%	-	-%	-%
530440 Rental And Leases	-	819,000	637,132	-%	78%	531,000	-35%	-17%
530460 Repair And Maintenance Serv	11,234	-	-	-%	-%	-	-%	-%
530510 Office Supplies	2,408	3,625	1,328	-45%	37%	2,250	-38%	69%
530520 Operating Supplies	415,671	629,045	541,985	30%	86%	630,230	-%	16%
530521 Operating Supplies - Equipment	8,080	7,600	20,536	154%	270%	15,200	100%	-26%
530540 Books, Publications, Subscriptio	1,257	4,085	7	-99%	-%	320	-92%	4,471%
530550 Training	-	12,975	7,434	-%	57%	12,975	-%	75%
Total Operating Expenditures	482,140	1,496,930	1,217,542	153%	81%	1,210,725	-19%	-1%
Internal Charges / Other								
540101 Other Charges / Obligations - In	1,632,315	55,838	73,673	-95%	132%	15,776	-72%	-79%
540201 Insurance	-	9,458	-	-%	-%	-	-%	-%
Total Internal Charges / Other	1,632,315	65,296	73,673	-95%	113%	15,776	-76%	-79%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-3,219,847	-2,436,000	-2,057,471	-36%	84%	-2,158,435	-11%	5%
ial Cost Allocations (contra expenditure)	-3,219,847	-2,436,000	-2,057,471	-36%	84%	-2,158,435	-11%	5%
Capital Outlay								
560646 Capital Software	-	100,000	64,159	-%	64%	-	-%	-%
Total Capital Outlay	-	100,000	64,159	-%	64%	-	-%	-%
Total Expenditures	625,057	125,904	210,943	-66%	168%	50,675	-60%	-76%

Seminole County Government
2 Year Budget Comparison Report

Central Services

Customer Help Desk

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	-	454,198	459,418	-%	101%	379,014	-17%	-18%
Operating Expenditures	-	6,850	3,285	-%	48%	5,720	-16%	74%
Internal Charges / Other	-	49,111	35,459	-%	72%	36,937	-25%	4%
Total Operating	-	510,159	498,162	-%	98%	421,671	-17%	-15%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	-	510,159	498,162	-%	98%	421,671	-17%	-15%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	-	510,159	498,162	-%	98%	421,671	-17%	-15%
Total Funding	-	510,159	498,162	-%	98%	421,671	-17%	-15%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	-	8.00	8.00	7.00	-1.00	7.00
Total Permanent FTE	-	8.00	8.00	7.00	-1.00	7.00
Total FTE	-	8.00	8.00	7.00	-1.00	7.00

Seminole County Government
2 Year Budget Comparison Report

Central Services

Customer Help Desk

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	-	328,197	343,298	-%	105%	283,649	-14%	-17%
510150 Special Pay	-	-	-	-%	-%	11,788	-%	-%
510210 Social Security Matching	-	25,107	25,180	-%	100%	21,699	-14%	-14%
510220 Retirement Contributions	-	35,399	31,883	-%	90%	13,741	-61%	-57%
510230 Health And Life Insurance	-	65,002	58,815	-%	90%	47,939	-26%	-18%
510240 Workers Compensation	-	493	242	-%	49%	198	-60%	-18%
Total Personal Services	-	454,198	459,418	-%	101%	379,014	-17%	-18%
Operating Expenditures								
530310 Professional Services	-	25	-	-%	-%	25	-%	-%
530400 Travel And Per Diem	-	100	-	-%	-%	100	-%	-%
530510 Office Supplies	-	2,175	711	-%	33%	1,175	-46%	65%
530520 Operating Supplies	-	500	74	-%	15%	500	-%	576%
530550 Training	-	4,050	2,500	-%	62%	3,920	-3%	57%
Total Operating Expenditures	-	6,850	3,285	-%	48%	5,720	-16%	74%
Internal Charges / Other								
540101 Other Charges / Obligations - In	-	49,111	35,459	-%	72%	36,937	-25%	4%
Total Internal Charges / Other	-	49,111	35,459	-%	72%	36,937	-25%	4%
Total Expenditures	-	510,159	498,162	-%	98%	421,671	-17%	-15%

Seminole County Government
2 Year Budget Comparison Report

Central Services

Workstation Support & Maintenance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	673,167	553,848	494,515	-27%	89%	395,720	-29%	-20%
Operating Expenditures	2,728,112	934,094	866,652	-68%	93%	651,106	-30%	-25%
Internal Charges / Other	102,163	98,724	24,625	-76%	25%	28,769	-71%	17%
Cost Allocations (contra expendit	-3,402,806	-1,619,140	-1,328,312	-61%	82%	-1,080,918	-33%	-19%
Total Operating	100,636	-32,474	57,480	-43%	-177%	-5,323	-84%	-109%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	100,636	-32,474	57,480	-43%	-177%	-5,323	-84%	-109%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	100,636	-32,474	57,480	-43%	-177%	-5,323	-84%	-109%
Total Funding	100,636	-32,474	57,480	-43%	-177%	-5,323	-84%	-109%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	-	8.00	8.00	6.00	-2.00	6.00
Total Permanent FTE	-	8.00	8.00	6.00	-2.00	6.00
Total FTE	-	8.00	8.00	6.00	-2.00	6.00

Seminole County Government
2 Year Budget Comparison Report

Central Services

Workstation Support & Maintenance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	5,916	384,528	357,138	5,937%	93%	282,838	-26%	-21%
510140 Overtime	180	17,994	8,310	4,517%	46%	9,000	-50%	8%
510150 Special Pay	-	-	-	-%	-%	10,104	-%	-%
510210 Social Security Matching	436	30,796	26,237	5,918%	85%	22,327	-28%	-15%
510220 Retirement Contributions	657	43,492	33,885	5,058%	78%	14,329	-67%	-58%
510230 Health And Life Insurance	1,123	76,461	68,661	6,014%	90%	56,923	-26%	-17%
510240 Workers Compensation	-	577	284	-%	49%	199	-66%	-30%
511000 Contra Personal Services	664,855	-	-	-%	-%	-	-%	-%
Total Personal Services	673,167	553,848	494,515	-27%	89%	395,720	-29%	-20%
Operating Expenditures								
530310 Professional Services	6	-	-	-%	-%	-	-%	-%
530340 Other Services	91,603	9,120	-	-%	-%	-	-%	-%
530400 Travel And Per Diem	350	300	-	-%	-%	270	-10%	-%
530420 Freight & Postage Services	58	200	63	9%	32%	-	-%	-%
530440 Rental And Leases	2,184,939	435,046	421,195	-81%	97%	198,189	-54%	-53%
530460 Repair And Maintenance Service	3,888	15,000	8,810	127%	59%	15,000	-%	70%
530520 Operating Supplies	446,093	469,928	432,084	-3%	92%	433,147	-8%	-%
530540 Books, Publications, Subscriptio	1,175	-	-	-%	-%	-	-%	-%
530550 Training	-	4,500	4,500	-%	100%	4,500	-%	-%
Total Operating Expenditures	2,728,112	934,094	866,652	-68%	93%	651,106	-30%	-25%
Internal Charges / Other								
540101 Other Charges / Obligations - In	102,163	98,724	24,625	-76%	25%	25,999	-74%	6%
540201 Insurance	-	-	-	-%	-%	2,770	-%	-%
Total Internal Charges / Other	102,163	98,724	24,625	-76%	25%	28,769	-71%	17%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-3,402,806	-1,619,140	-1,328,312	-61%	82%	-1,080,918	-33%	-19%
ial Cost Allocations (contra expenditure)	-3,402,806	-1,619,140	-1,328,312	-61%	82%	-1,080,918	-33%	-19%
Total Expenditures	100,636	-32,474	57,480	-43%	-177%	-5,323	-84%	-109%

Seminole County Government
2 Year Budget Comparison Report

Central Services

Telephone Support & Maintenance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	331,418	144,403	143,376	-57%	99%	197,945	37%	38%
Operating Expenditures	725,752	855,637	659,277	-9%	77%	721,035	-16%	9%
Internal Charges / Other	-	12,600	6,000	-%	48%	11,359	-10%	89%
Cost Allocations (contra expendit	-921,161	-1,000,040	-678,389	-26%	68%	-792,546	-21%	17%
Total Operating	136,009	12,600	130,264	-4%	1,034%	137,793	994%	6%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	136,009	12,600	130,264	-4%	1,034%	137,793	994%	6%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	136,009	12,600	130,264	-4%	1,034%	137,793	994%	6%
Total Funding	136,009	12,600	130,264	-4%	1,034%	137,793	994%	6%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	-	2.00	2.00	3.00	1.00	3.00
Total Permanent FTE	-	2.00	2.00	3.00	1.00	3.00
Total FTE	-	2.00	2.00	3.00	1.00	3.00

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Central Services

Program: Telephone Support & Maintenance

- **Other Services**

FY2011/12 Budget is higher than the FY2010/11 actuals *primarily* for the following:

Nortel PBX Support – As needed for support of phone servers that no longer have hardware/software support provided by the manufacturer.

- **Operating Supplies**

FY2011/12 Budget is 16% over FY2010/11 actual *primarily* for the following:

Phone System Parts & Repairs – As the system ages additional parts & pieces will be needed to continue repairing.

- **Training**

FY2011/12 Budget is 75% over FY2010/11 actual *primarily* for the following:

Training – As needed for training staff of 3. Only used as needed.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Telephone Support & Maintenance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,571	102,086	103,755	6,504%	102%	145,100	42%	40%
510140 Overtime	-	6,004	5,017	-%	84%	6,004	-%	20%
510150 Special Pay	-	-	-	-%	-%	5,052	-%	-%
510210 Social Security Matching	114	8,268	8,124	7,026%	98%	11,559	40%	42%
510220 Retirement Contributions	169	11,717	10,085	5,867%	86%	7,419	-37%	-26%
510230 Health And Life Insurance	251	16,175	16,320	6,402%	101%	22,709	40%	39%
510240 Workers Compensation	-	153	75	-%	49%	102	-33%	36%
511000 Contra Personal Services	329,313	-	-	-%	-%	-	-%	-%
Total Personal Services	<u>331,418</u>	<u>144,403</u>	<u>143,376</u>	<u>-57%</u>	<u>99%</u>	<u>197,945</u>	<u>37%</u>	<u>38%</u>
Operating Expenditures								
530340 Other Services	-	15,000	-	-%	-%	15,000	-%	-%
530410 Communications Services	723,717	806,142	633,431	-12%	79%	668,990	-17%	6%
530420 Freight & Postage Services	-	100	8	-%	8%	-	-%	-%
530460 Repair And Maintenance Services	2,035	30,000	25,838	1,170%	86%	30,000	-%	16%
530520 Operating Supplies	-	1,400	-	-%	-%	4,050	189%	-%
530550 Training	-	2,995	-	-%	-%	2,995	-%	-%
Total Operating Expenditures	<u>725,752</u>	<u>855,637</u>	<u>659,277</u>	<u>-9%</u>	<u>77%</u>	<u>721,035</u>	<u>-16%</u>	<u>9%</u>
Internal Charges / Other								
540100 Other Charges / Obligation - Internal	-	-	-5,485	-%	-%	-	-%	-%
540101 Other Charges / Obligations - Internal	-	12,600	11,485	-%	91%	11,359	-10%	-1%
Total Internal Charges / Other	<u>-</u>	<u>12,600</u>	<u>6,000</u>	<u>-%</u>	<u>48%</u>	<u>11,359</u>	<u>-10%</u>	<u>89%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-921,161	-1,000,040	-678,389	-26%	68%	-792,546	-21%	17%
Total Cost Allocations (contra expenditure)	<u>-921,161</u>	<u>-1,000,040</u>	<u>-678,389</u>	<u>-26%</u>	<u>68%</u>	<u>-792,546</u>	<u>-21%</u>	<u>17%</u>
Total Expenditures	<u><u>136,009</u></u>	<u><u>12,600</u></u>	<u><u>130,264</u></u>	<u><u>-4%</u></u>	<u><u>1,034%</u></u>	<u><u>137,793</u></u>	<u><u>994%</u></u>	<u><u>6%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Central Services

Geographic Information Systems (GIS)

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	-	437,654	393,554	-%	90%	441,052	1%	12%
Operating Expenditures	-	121,425	108,572	-%	89%	121,906	-%	12%
Internal Charges / Other	-	51,275	41,407	-%	81%	40,222	-22%	-3%
Total Operating	-	610,354	543,533	-%	89%	603,180	-1%	11%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	-	610,354	543,533	-%	89%	603,180	-1%	11%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	-	610,354	543,533	-%	89%	603,180	-1%	11%
Total Funding	-	610,354	543,533	-%	89%	603,180	-1%	11%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	-	5.00	5.00	5.00	-	5.00
Part-Time	-	0.75	0.75	0.75	-	0.75
Total Permanent FTE	-	5.75	5.75	5.75	-	5.75
Total FTE	-	5.75	5.75	5.75	-	5.75

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Central Services

Program: Geographic Information Systems (GIS)

- **Other Services**

FY2011/12 Budget is 12% over FY2010/11 actual *primarily* for the following:

Pictometry Software – Increase in cost of annual software renewal for BCC portion of the pictometry software used by Sheriff, Property Appraiser and BCC Staff.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Geographic Information Systems (GIS)

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	-	292,843	287,787	-%	98%	301,641	3%	5%
510125 Part-time Regular Wages	-	46,332	14,951	-%	32%	46,332	-%	210%
510150 Special Pay	-	-	-	-%	-%	9,262	-%	-%
510210 Social Security Matching	-	25,949	23,227	-%	90%	26,622	3%	15%
510220 Retirement Contributions	-	36,608	29,244	-%	80%	17,085	-53%	-42%
510230 Health And Life Insurance	-	35,414	38,095	-%	108%	39,868	13%	5%
510240 Workers Compensation	-	508	250	-%	49%	242	-52%	-3%
Total Personal Services	-	437,654	393,554	-%	90%	441,052	1%	12%
Operating Expenditures								
530340 Other Services	-	28,500	25,403	-%	89%	28,500	-%	12%
530510 Office Supplies	-	-	-	-%	-%	1,000	-%	-%
530520 Operating Supplies	-	89,000	82,269	-%	92%	89,231	-%	8%
530540 Books, Publications, Subscriptio	-	925	-	-%	-%	175	-81%	-%
530550 Training	-	3,000	900	-%	30%	3,000	-%	233%
Total Operating Expenditures	-	121,425	108,572	-%	89%	121,906	-%	12%
Internal Charges / Other								
540101 Other Charges / Obligations - In	-	51,275	41,407	-%	81%	40,222	-22%	-3%
Total Internal Charges / Other	-	51,275	41,407	-%	81%	40,222	-22%	-3%
Total Expenditures	-	610,354	543,533	-%	89%	603,180	-1%	11%

Seminole County Government
2 Year Budget Comparison Report

Central Services

Enterprise Application Support

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	423,006	559,732	551,840	30%	99%	553,088	-1%	-%
Operating Expenditures	331,203	324,581	251,236	-24%	77%	289,671	-11%	15%
Internal Charges / Other	7,490	35,896	26,604	255%	74%	27,054	-25%	2%
Total Operating	761,699	920,209	829,680	9%	90%	869,813	-5%	5%
Capital Outlay	38,580	20,000	-	-%	-%	-	-%	-%
Total Expenditures	800,279	940,209	829,680	4%	88%	869,813	-7%	5%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	800,279	940,209	829,680	4%	88%	869,813	-7%	5%
Total Funding	800,279	940,209	829,680	4%	88%	869,813	-7%	5%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	-	6.00	6.00	6.00	-	6.00
Total Permanent FTE	-	6.00	6.00	6.00	-	6.00
Total FTE	-	6.00	6.00	6.00	-	6.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Central Services

Program: Enterprise Application Support

- **Other Services**

FY 2011/12 Budget is 12% higher than the FY 2010/11 actuals *primarily* for the following:

JDE Consulting Support – As needed JDE support.

Seminole County Government
2 Year Budget Comparison Report

Central Services

Enterprise Application Support

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	269,063	429,438	423,847	58%	99%	429,791	-%	1%
510150 Special Pay	472	1,056	1,020	116%	97%	11,700	1,008%	1,047%
510210 Social Security Matching	19,734	32,852	30,921	57%	94%	32,879	-%	6%
510220 Retirement Contributions	27,436	46,565	39,039	42%	84%	21,104	-55%	-46%
510230 Health And Life Insurance	27,077	49,176	56,696	109%	115%	57,312	17%	1%
510240 Workers Compensation	-	645	317	-%	49%	302	-53%	-5%
511000 Contra Personal Services	79,224	-	-	-%	-%	-	-%	-%
Total Personal Services	<u>423,006</u>	<u>559,732</u>	<u>551,840</u>	<u>30%</u>	<u>99%</u>	<u>553,088</u>	<u>-1%</u>	<u>-%</u>
Operating Expenditures								
530340 Other Services	26,088	80,000	1,386	-95%	2%	10,000	-88%	622%
530400 Travel And Per Diem	1,323	250	-	-%	-%	-	-%	-%
530510 Office Supplies	3,350	-	-	-%	-%	-	-%	-%
530520 Operating Supplies	273,321	244,081	249,805	-9%	102%	269,421	10%	8%
530540 Books, Publications, Subscriptio	27,121	250	45	-100%	18%	250	-%	456%
530550 Training	-	-	-	-%	-%	10,000	-%	-%
Total Operating Expenditures	<u>331,203</u>	<u>324,581</u>	<u>251,236</u>	<u>-24%</u>	<u>77%</u>	<u>289,671</u>	<u>-11%</u>	<u>15%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	7,490	35,896	26,604	255%	74%	27,054	-25%	2%
Total Internal Charges / Other	<u>7,490</u>	<u>35,896</u>	<u>26,604</u>	<u>255%</u>	<u>74%</u>	<u>27,054</u>	<u>-25%</u>	<u>2%</u>
Capital Outlay								
560646 Capital Software	38,580	20,000	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>38,580</u>	<u>20,000</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>800,279</u>	<u>940,209</u>	<u>829,680</u>	<u>4%</u>	<u>88%</u>	<u>869,813</u>	<u>-7%</u>	<u>5%</u>

Community Services

Community Service Business Office
County Health Department
Adoption Support
Mandated Services - Community Services
Substance and Drug Abuse
Adult Drug Court Grant
Child Mental Health Initiative
Supervised Visitation
Veterans Services
County Low Income Assistance
Grant Low Income Assistance
Community Development Grants
Prosecution Alternatives For Youth (PAY)
DJJ Pre-disposition Detention Services
Teen Court

Seminole County Government
2 Year Budget Comparison Report

Community Services

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	2,244,692	2,434,585	2,177,573	-3%	89%	2,353,214	-3%	8%
Operating Expenditures	10,128,297	15,396,564	12,156,242	20%	79%	12,843,504	-17%	6%
Internal Charges / Other	299,338	337,528	229,647	-23%	68%	251,193	-26%	9%
Grants & Aids	9,418,336	19,052,852	5,362,417	-43%	28%	16,294,070	-14%	204%
Total Operating	22,090,663	37,221,529	19,925,879	-10%	54%	31,741,981	-15%	59%
Capital Outlay	229,297	1,102,480	890,389	288%	81%	-	-%	-%
Total Expenditures	22,319,960	38,324,009	20,816,268	-7%	54%	31,741,981	-17%	52%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	10,246,778	13,416,275	11,871,382	16%	88%	10,135,040	-24%	-15%
Adult Drug Court	151,551	354,444	303,998	101%	86%	299,867	-15%	-1%
Community Development Block	2,636,600	5,055,815	2,973,624	13%	59%	4,092,256	-19%	38%
HOME Program Grant	759,429	2,878,822	982,641	29%	34%	2,851,757	-1%	190%
Emergency Shelter Grants	105,877	106,384	101,646	-4%	96%	107,801	1%	6%
Community Svc Block Grant	164,380	323,772	266,127	62%	82%	147,480	-54%	-45%
Community Services Grants	242,559	3,513,340	833,956	244%	24%	3,786,770	8%	354%
Neighborhood Stabilization	4,605,496	6,335,993	872,188	-81%	14%	5,471,403	-14%	527%
ARRA - Community Services	1,220,562	786,839	639,081	-48%	81%	206,553	-74%	-68%
SHIP - Affordable Housing	1,924,791	59,499	59,499	-97%	100%	-	-%	-%
SHIP - Affordable Housing	18,463	4,498,686	1,684,685	9,025%	37%	3,092,610	-31%	84%
SHIP - Affordable Housing	-	678,429	6,661	-%	1%	678,429	-%	10,085%
SHIP - Affordable Housing	-	23,658	-	-%	-%	97,233	311%	-%
AFFORDABLE HOUSING 11/12	-	-	-	-%	-%	489,314	-%	-%
Alcohol/Drug Abuse Fund	45,442	89,996	38,800	-15%	43%	97,291	8%	151%
Teen Court Fund	198,032	202,057	181,980	-8%	90%	188,177	-7%	3%
Total Funding	22,319,960	38,324,009	20,816,268	-7%	54%	31,741,981	-17%	52%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Community Service Business Office	196,488	177,181	166,439	-15%	94%	175,539	-1%	5%
County Health Department	998,154	1,084,399	1,010,294	1%	93%	1,026,166	-5%	2%
Adoption Support	26,735	43,797	20,844	-22%	48%	-	-%	-%
Mandated Services - Community Se	4,231,719	6,394,925	6,054,181	43%	95%	5,300,412	-17%	-12%
Substance and Drug Abuse	45,442	89,996	38,800	-15%	43%	97,291	8%	151%
Adult Drug Court Grant	151,551	354,444	303,998	101%	86%	299,867	-15%	-1%
Child Mental Health Initiative	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%
Supervised Visitation	-	400,000	32,426	-%	8%	380,707	-5%	1,074%
Veterans Services	209,098	212,100	203,764	-3%	96%	208,011	-2%	2%
County Low Income Assistance	1,498,947	2,338,104	1,391,731	-7%	60%	1,678,409	-28%	21%
Grant Low Income Assistance	1,488,718	2,539,427	1,221,332	-18%	48%	1,955,851	-23%	60%
Community Development Grants	10,189,439	20,321,810	6,723,603	-34%	33%	16,942,548	-17%	152%
Prosecution Alternatives For Youth	510,126	515,769	498,482	-2%	97%	496,503	-4%	-%
DJJ Pre-disposition Detention Servi	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%
Teen Court	198,032	202,057	181,980	-8%	90%	188,177	-7%	3%
Total Expenditures	22,319,960	38,324,009	20,816,268	-7%	54%	31,741,981	-17%	52%

Community Services

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	34.00	34.00	-	34.00	-	-
Total Permanent FTE	34.00	34.00	-	34.00	-	-
Temporary/Interns	-	-	-	2.00	2.00	2.00
Total Non-Permanent FTE	-	-	-	2.00	2.00	2.00
Total FTE	34.00	34.00	-	36.00	2.00	2.00

Seminole County Government
2 Year Budget Comparison Report

Community Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,690,823	1,676,044	1,616,069	-4%	96%	1,680,306	-%	4%
510130 Other Personal Services	-	46,500	11,652	-%	25%	92,000	98%	690%
510140 Overtime	729	1,515	191	-74%	13%	1,515	-%	693%
510150 Special Pay	7,488	7,488	6,668	-11%	89%	63,148	743%	847%
510210 Social Security Matching	123,616	131,833	119,439	-3%	91%	135,701	3%	14%
510220 Retirement Contributions	172,123	185,059	154,379	-10%	83%	87,656	-53%	-43%
510230 Health And Life Insurance	237,155	269,205	264,611	12%	98%	287,879	7%	9%
510240 Workers Compensation	12,757	9,285	4,563	-64%	49%	5,009	-46%	10%
511000 Contra Personal Services	1	107,656	1	-%	-%	-	-%	-%
Total Personal Services	2,244,692	2,434,585	2,177,573	-3%	89%	2,353,214	-3%	8%
Operating Expenditures								
530310 Professional Services	96,800	53,603	28,950	-70%	54%	65,805	23%	127%
530340 Other Services	2,219,869	5,259,790	3,150,367	42%	60%	5,215,987	-1%	66%
530400 Travel And Per Diem	18,274	38,545	55,466	204%	144%	89,559	132%	61%
530420 Freight & Postage Services	906	777	822	-9%	106%	1,550	99%	89%
530440 Rental And Leases	86,146	127,268	79,979	-7%	63%	164,258	29%	105%
530460 Repair And Maintenance Service	129	10,250	4,920	3,714%	48%	250	-98%	-95%
530470 Printing And Binding	-	1,000	-	-%	-%	1,000	-%	-%
530490 Other Current Charges & Obliga	7,666,476	9,746,952	8,738,244	14%	90%	6,975,195	-28%	-20%
530499 Other Chgs/Ob-Contingency	-	64,161	-	-%	-%	252,528	294%	-%
530510 Office Supplies	7,298	13,704	5,960	-18%	43%	13,040	-5%	119%
530520 Operating Supplies	22,076	58,748	64,944	194%	111%	36,152	-38%	-44%
530521 Operating Supplies - Equipment	-	-	18,044	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	10,323	11,045	1,726	-83%	16%	8,450	-23%	390%
530550 Training	-	10,721	6,820	-%	64%	19,730	84%	189%
Total Operating Expenditures	10,128,297	15,396,564	12,156,242	20%	79%	12,843,504	-17%	6%
Internal Charges / Other								
540101 Other Charges / Obligations - Int	299,338	313,922	206,796	-31%	66%	223,940	-29%	8%
540201 Insurance	-	23,606	22,851	-%	97%	27,253	15%	19%
Total Internal Charges / Other	299,338	337,528	229,647	-23%	68%	251,193	-26%	9%
Grants & Aids								
580811 Aid To Governmental Agencies	1,027,247	807,556	318,691	-69%	39%	536,755	-34%	68%
580821 Aid To Private Organizations	7,720,375	16,644,079	4,335,313	-44%	26%	15,075,315	-9%	248%
580830 Other Grants & Aids	646,962	682,000	682,000	5%	100%	682,000	-%	-%
580831 County Funded Grants	23,752	900,000	-	-%	-%	-	-%	-%
580832 SHIP Projects	-	19,217	26,413	-%	137%	-	-%	-%
Total Grants & Aids	9,418,336	19,052,852	5,362,417	-43%	28%	16,294,070	-14%	204%
Capital Outlay								
560620 Buildings	-	-	26,899	-%	-%	-	-%	-%
560630 Infrastructure	-	196,146	212,823	-%	109%	-	-%	-%
560642 Equipment >\$4999	-	94,500	23,974	-%	25%	-	-%	-%
560650 Construction In Progress	229,297	811,834	626,693	173%	77%	-	-%	-%
Total Capital Outlay	229,297	1,102,480	890,389	288%	81%	-	-%	-%
Total Expenditures	22,319,960	38,324,009	20,816,268	-7%	54%	31,741,981	-17%	52%

Seminole County Government
2 Year Budget Comparison Report

Community Services

Community Service Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	179,666	160,363	152,928	-15%	95%	162,413	1%	6%
Operating Expenditures	1,448	2,150	1,208	-17%	56%	2,150	-%	78%
Internal Charges / Other	15,374	14,668	12,303	-20%	84%	10,976	-25%	-11%
Total Operating	196,488	177,181	166,439	-15%	94%	175,539	-1%	5%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	196,488	177,181	166,439	-15%	94%	175,539	-1%	5%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	196,488	177,181	166,439	-15%	94%	175,539	-1%	5%
Total Funding	196,488	177,181	166,439	-15%	94%	175,539	-1%	5%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	2.00	2.00	-	2.00	-	-
Total Permanent FTE	2.00	2.00	-	2.00	-	-
Total FTE	2.00	2.00	-	2.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Community Services

Community Service Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	140,825	137,530	120,751	-14%	88%	137,530	-%	14%
510150 Special Pay	4,296	4,296	3,476	-19%	81%	7,664	78%	120%
510210 Social Security Matching	11,045	10,521	9,437	-15%	90%	10,521	-%	11%
510220 Retirement Contributions	17,356	18,232	14,565	-16%	80%	7,977	-56%	-45%
510230 Health And Life Insurance	11,848	12,663	13,826	17%	109%	16,760	32%	21%
510240 Workers Compensation	371	206	101	-73%	49%	96	-53%	-5%
511000 Contra Personal Services	-6,075	-23,085	-9,228	52%	40%	-18,135	-21%	97%
Total Personal Services	179,666	160,363	152,928	-15%	95%	162,413	1%	6%
Operating Expenditures								
530400 Travel And Per Diem	161	700	68	-58%	10%	700	-%	929%
530420 Freight & Postage Services	108	50	187	73%	374%	50	-%	-73%
530460 Repair And Maintenance Serv	-	100	-	-%	-%	100	-%	-%
530490 Other Current Charges & Obliga	-	100	453	-%	453%	100	-%	-78%
530510 Office Supplies	168	300	369	120%	123%	300	-%	-19%
530520 Operating Supplies	1,011	500	131	-87%	26%	500	-%	282%
530550 Training	-	400	-	-%	-%	400	-%	-%
Total Operating Expenditures	1,448	2,150	1,208	-17%	56%	2,150	-%	78%
Internal Charges / Other								
540101 Other Charges / Obligations - In	15,374	14,668	12,303	-20%	84%	10,976	-25%	-11%
Total Internal Charges / Other	15,374	14,668	12,303	-20%	84%	10,976	-25%	-11%
Total Expenditures	196,488	177,181	166,439	-15%	94%	175,539	-1%	5%

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

County Health Department

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	891,781	927,970	927,954	4%	100%	927,970	-%	-%
Internal Charges / Other	106,373	156,429	82,340	-23%	53%	98,196	-37%	19%
Total Operating	998,154	1,084,399	1,010,294	1%	93%	1,026,166	-5%	2%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	998,154	1,084,399	1,010,294	1%	93%	1,026,166	-5%	2%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	998,154	1,084,399	1,010,294	1%	93%	1,026,166	-5%	2%
Total Funding	998,154	1,084,399	1,010,294	1%	93%	1,026,166	-5%	2%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

County Health Department

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures								
530340 Other Services	891,781	927,970	927,954	4%	100%	927,970	-%	-%
Total Operating Expenditures	891,781	927,970	927,954	4%	100%	927,970	-%	-%
Internal Charges / Other								
540101 Other Charges / Obligations - In	106,373	133,929	60,274	-43%	45%	72,527	-46%	20%
540201 Insurance	-	22,500	22,066	-%	98%	25,669	14%	16%
Total Internal Charges / Other	106,373	156,429	82,340	-23%	53%	98,196	-37%	19%
Total Expenditures	998,154	1,084,399	1,010,294	1%	93%	1,026,166	-5%	2%

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

Adoption Support

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	-	20,797	-	-%	-%	-	-%	-%
Grants & Aids	26,735	23,000	20,844	-22%	91%	-	-%	-%
Total Operating	26,735	43,797	20,844	-22%	48%	-	-%	-%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	26,735	43,797	20,844	-22%	48%	-	-%	-%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	26,735	43,797	20,844	-22%	48%	-	-%	-%
Total Funding	26,735	43,797	20,844	-22%	48%	-	-%	-%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

Adoption Support

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530499 Other Chgs/Ob-Contingency	-	20,797	-	-%	-%	-	-%	-%
Total Operating Expenditures	-	20,797	-	-%	-%	-	-%	-%
Grants & Aids								
580821 Aid To Private Organizations	26,735	23,000	20,844	-22%	91%	-	-%	-%
Total Grants & Aids	26,735	23,000	20,844	-22%	91%	-	-%	-%
Total Expenditures	26,735	43,797	20,844	-22%	48%	-	-%	-%

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

Mandated Services - Community Services

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 Adopted % Change (4) vs (2)	% Change (4) vs (3)
Operating Expenditures	4,231,719	6,394,925	6,054,181	43%	95%	5,300,412	-17%	-12%
Total Operating	4,231,719	6,394,925	6,054,181	43%	95%	5,300,412	-17%	-12%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	4,231,719	6,394,925	6,054,181	43%	95%	5,300,412	-17%	-12%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 Adopted % Change	% Change
General Fund	4,231,719	6,394,925	6,054,181	43%	95%	5,300,412	-17%	-12%
Total Funding	4,231,719	6,394,925	6,054,181	43%	95%	5,300,412	-17%	-12%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: Mandated Services – Community Services

- **Other Services**

The Adopted Budget for FY 2011/12 is higher than recorded expenditures for FY 2010/11 due to an increasing estimate in the number of autopsies to be performed. Prior to FY 2010/11, there has been an upward trend in the number of autopsies performed. FY 2010/11 recorded a drop in the number of autopsies (344 were forecast; 281 were performed). It is anticipated that the upward trend in the number of autopsies, at a cost of \$1,800 each, will return, and a projected 361 autopsies will be performed in FY 2011/12.

- **Other Charges and Obligations**

The primary costs recorded in this account are Medicaid reimbursements to the State of Florida. In FY 2010/11, the State began to request reimbursements for aged claims; previously not submitted for reimbursement and older than one year. The aged claims were paid in addition to the “normal” anticipated yearly claims which were also increasing, resulting in a large increase in Medicaid reimbursements. FY 2011/12 was adjusted to facilitate a percentage of the increase. The aged claims issues are being addressed through legislation.

Seminole County Government
2 Year Budget Comparison Report

Community Services

Mandated Services - Community Services

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530310 Professional Services	40,600	42,725	28,000	-31%	66%	45,000	5%	61%
530340 Other Services	774,808	1,173,612	1,039,442	34%	89%	1,205,412	3%	16%
530490 Other Current Charges & Obliga	3,416,311	5,178,588	4,986,739	46%	96%	4,050,000	-22%	-19%
Total Operating Expenditures	<u>4,231,719</u>	<u>6,394,925</u>	<u>6,054,181</u>	<u>43%</u>	<u>95%</u>	<u>5,300,412</u>	<u>-17%</u>	<u>-12%</u>
Total Expenditures	<u>4,231,719</u>	<u>6,394,925</u>	<u>6,054,181</u>	<u>43%</u>	<u>95%</u>	<u>5,300,412</u>	<u>-17%</u>	<u>-12%</u>

Seminole County Government
2 Year Budget Comparison Report

Community Services

Substance and Drug Abuse

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	32,938	89,996	38,800	18%	43%	97,291	8%	151%
Grants & Aids	12,504	-	-	-%	-%	-	-%	-%
Total Operating	45,442	89,996	38,800	-15%	43%	97,291	8%	151%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	45,442	89,996	38,800	-15%	43%	97,291	8%	151%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Alcohol/Drug Abuse Fund	45,442	89,996	38,800	-15%	43%	97,291	8%	151%
Total Funding	45,442	89,996	38,800	-15%	43%	97,291	8%	151%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: Substance and Drug Abuse

- **Other Services**

The amount included in the FY 2011/12 Adopted Budget is higher than the actual expenditures recorded in FY 2010/11 because the services provided are driven by the immediate needs of the citizens enrolled in the program. The Adopted Budget represents the anticipated needs for FY 2011/12.

- **Other Charges and Obligations - Contingency**

This account sub-object is an appropriation established for contingent operational need, contained within the Alcohol / Drug Abuse Fund. Accordingly, no expenditures are to be made from this sub-object. However, if a different object within the Operating Expenditures classification requires additional funds, these funds may be utilized.

Seminole County Government
2 Year Budget Comparison Report

Community Services
Substance and Drug Abuse

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530340 Other Services	16,270	35,000	24,175	49%	69%	45,000	29%	86%
530490 Other Current Charges & Obliga	5,000	5,000	5,000	-%	100%	3,000	-40%	-40%
530499 Other Chgs/Ob-Contingency	-	37,996	-	-%	-%	45,291	19%	-%
530520 Operating Supplies	11,668	12,000	9,625	-18%	80%	4,000	-67%	-58%
Total Operating Expenditures	<u>32,938</u>	<u>89,996</u>	<u>38,800</u>	<u>18%</u>	<u>43%</u>	<u>97,291</u>	<u>8%</u>	<u>151%</u>
Grants & Aids								
580821 Aid To Private Organizations	12,504	-	-	-%	-%	-	-%	-%
Total Grants & Aids	<u>12,504</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>45,442</u>	<u>89,996</u>	<u>38,800</u>	<u>-15%</u>	<u>43%</u>	<u>97,291</u>	<u>8%</u>	<u>151%</u>

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

Adult Drug Court Grant

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	6,075	6,075	4,404	-28%	72%	6,075	-%	38%
Operating Expenditures	145,476	348,369	299,594	106%	86%	293,792	-16%	-2%
Total Operating	151,551	354,444	303,998	101%	86%	299,867	-15%	-1%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	151,551	354,444	303,998	101%	86%	299,867	-15%	-1%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Adult Drug Court	151,551	354,444	303,998	101%	86%	299,867	-15%	-1%
Total Funding	151,551	354,444	303,998	101%	86%	299,867	-15%	-1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: Adult Drug Court

The Adult Drug Court is funded through a multi-year grant. Grants are fully funded through the budget when awarded, but expended over the life of the grant. Accordingly there will be variances between the amount budgeted and the amount expended.

Seminole County Government
2 Year Budget Comparison Report

Community Services

Adult Drug Court Grant

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Personal Services								
511000 Contra Personal Services	6,075	6,075	4,404	-28%	72%	6,075	-%	38%
Total Personal Services	6,075	6,075	4,404	-28%	72%	6,075	-%	38%
Operating Expenditures								
530340 Other Services	121,793	282,847	251,310	106%	89%	243,871	-14%	-3%
530400 Travel And Per Diem	13,188	22,870	8,106	-39%	35%	16,032	-30%	98%
530420 Freight & Postage Services	-	77	114	-%	148%	600	679%	426%
530470 Printing And Binding	-	1,000	-	-%	-%	1,000	-%	-%
530490 Other Current Charges & Obliga	-	5,682	1,190	-%	21%	8,749	54%	635%
530510 Office Supplies	340	62	124	-64%	200%	800	1,190%	545%
530520 Operating Supplies	6,305	32,031	34,950	454%	109%	19,440	-39%	-44%
530540 Books, Publications, Subscriptio	3,850	500	500	-87%	100%	-	-%	-%
530550 Training	-	3,300	3,300	-%	100%	3,300	-%	-%
Total Operating Expenditures	145,476	348,369	299,594	106%	86%	293,792	-16%	-2%
Total Expenditures	151,551	354,444	303,998	101%	86%	299,867	-15%	-1%

Seminole County Government
2 Year Budget Comparison Report

Community Services

Child Mental Health Initiative

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%
Total Operating	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Community Services Grants	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%
Total Funding	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: Child Mental Health Initiative

The Child Mental Health Initiative is funded through a multi-year grant. This grant is funded on a yearly basis, but may increase as unspent funds carryforward from year to year over the life of the grant. Accordingly there will be variances between the amount budgeted and the amount expended.

Seminole County Government
2 Year Budget Comparison Report

Community Services

Child Mental Health Initiative

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530340 Other Services	-	1,000,000	404,154	-%	40%	1,688,200	69%	318%
530400 Travel And Per Diem	-	-	38,593	-%	-%	54,300	-%	41%
Total Operating Expenditures	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%
Total Expenditures	-	1,000,000	442,747	-%	44%	1,742,500	74%	294%

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

Supervised Visitation

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	-	17,010	4,824	-%	28%	12,060	-29%	150%
Operating Expenditures	-	382,990	27,602	-%	7%	368,647	-4%	1,236%
Total Operating	-	400,000	32,426	-%	8%	380,707	-5%	1,074%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	-	400,000	32,426	-%	8%	380,707	-5%	1,074%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Community Services Grants	-	400,000	32,426	-%	8%	380,707	-5%	1,074%
Total Funding	-	400,000	32,426	-%	8%	380,707	-5%	1,074%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: Supervised Visitation

The Supervised Visitation program is funded through a multi-year grant. Grants are fully funded through the budget when awarded, but expended over the life of the grant. Accordingly there will be variances between the amount budgeted and the amount expended.

Seminole County Government
2 Year Budget Comparison Report

Community Services

Supervised Visitation

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Personal Services								
511000 Contra Personal Services	-	17,010	4,824	-%	28%	12,060	-29%	150%
Total Personal Services	-	17,010	4,824	-%	28%	12,060	-29%	150%
Operating Expenditures								
530340 Other Services	-	382,990	21,422	-%	6%	366,397	-4%	1,610%
530400 Travel And Per Diem	-	-	5,930	-%	-%	2,000	-%	-66%
530550 Training	-	-	250	-%	-%	250	-%	-%
Total Operating Expenditures	-	382,990	27,602	-%	7%	368,647	-4%	1,236%
Total Expenditures	-	400,000	32,426	-%	8%	380,707	-5%	1,074%

Seminole County Government
2 Year Budget Comparison Report

Community Services

Veterans Services

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	186,282	188,173	185,970	-%	99%	185,122	-2%	-%
Operating Expenditures	3,006	3,350	2,038	-32%	61%	3,350	-%	64%
Internal Charges / Other	19,810	20,577	15,756	-20%	77%	19,539	-5%	24%
Total Operating	209,098	212,100	203,764	-3%	96%	208,011	-2%	2%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	209,098	212,100	203,764	-3%	96%	208,011	-2%	2%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	209,098	212,100	203,764	-3%	96%	208,011	-2%	2%
Total Funding	209,098	212,100	203,764	-3%	96%	208,011	-2%	2%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	2.50	3.00	0.50	3.00	-	0.50
Total Permanent FTE	2.50	3.00	0.50	3.00	-	0.50
Total FTE	2.50	3.00	0.50	3.00	-	0.50

Seminole County Government
2 Year Budget Comparison Report

Community Services

Veterans Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	141,166	139,484	140,021	-1%	100%	139,484	-%	-%
510150 Special Pay	-	-	-	-%	-%	5,052	-%	-%
510210 Social Security Matching	10,432	10,672	10,325	-1%	97%	10,672	-%	3%
510220 Retirement Contributions	14,270	15,098	12,867	-10%	85%	6,849	-55%	-47%
510230 Health And Life Insurance	20,086	22,710	22,654	13%	100%	22,967	1%	1%
510240 Workers Compensation	328	209	103	-69%	49%	98	-53%	-5%
Total Personal Services	<u>186,282</u>	<u>188,173</u>	<u>185,970</u>	<u>-%</u>	<u>99%</u>	<u>185,122</u>	<u>-2%</u>	<u>-%</u>
Operating Expenditures								
530400 Travel And Per Diem	1,433	1,850	1,175	-18%	64%	1,500	-19%	28%
530420 Freight & Postage Services	-	200	-	-%	-%	200	-%	-%
530460 Repair And Maintenance Service	4	50	-	-%	-%	50	-%	-%
530510 Office Supplies	845	300	282	-67%	94%	500	67%	77%
530520 Operating Supplies	268	500	261	-3%	52%	300	-40%	15%
530540 Books, Publications, Subscriptio	456	200	195	-57%	98%	550	175%	182%
530550 Training	-	250	125	-%	50%	250	-%	100%
Total Operating Expenditures	<u>3,006</u>	<u>3,350</u>	<u>2,038</u>	<u>-32%</u>	<u>61%</u>	<u>3,350</u>	<u>-%</u>	<u>64%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	19,810	20,577	15,756	-20%	77%	19,539	-5%	24%
Total Internal Charges / Other	<u>19,810</u>	<u>20,577</u>	<u>15,756</u>	<u>-20%</u>	<u>77%</u>	<u>19,539</u>	<u>-5%</u>	<u>24%</u>
Total Expenditures	<u><u>209,098</u></u>	<u><u>212,100</u></u>	<u><u>203,764</u></u>	<u><u>-3%</u></u>	<u><u>96%</u></u>	<u><u>208,011</u></u>	<u><u>-2%</u></u>	<u><u>2%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Community Services

County Low Income Assistance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	285,126	268,648	267,468	-6%	100%	416,467	55%	56%
Operating Expenditures	452,058	397,831	365,094	-19%	92%	505,487	27%	38%
Internal Charges / Other	91,049	79,625	67,169	-26%	84%	74,455	-6%	11%
Grants & Aids	670,714	1,592,000	692,000	3%	43%	682,000	-57%	-1%
Total Operating	1,498,947	2,338,104	1,391,731	-7%	60%	1,678,409	-28%	21%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	1,498,947	2,338,104	1,391,731	-7%	60%	1,678,409	-28%	21%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	1,498,947	2,338,104	1,391,731	-7%	60%	1,678,409	-28%	21%
Total Funding	1,498,947	2,338,104	1,391,731	-7%	60%	1,678,409	-28%	21%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	20.50	20.00	-0.50	20.00	-	-0.50
Total Permanent FTE	20.50	20.00	-0.50	20.00	-	-0.50
Total FTE	20.50	20.00	-0.50	20.00	-	-0.50

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: County Low Income Assistance

The Adopted Budget for FY 2011/12 is higher than recorded expenditures for FY 2010/11 due to the nature of the program. Expenditures for the County Low Income Assistance program are driven by community and client needs during the year. Accordingly, expenditures for this program may not reach forecast levels in any particular year. The Adopted Budget for FY 2011/12 is based upon forecast community needs for the fiscal year.

Seminole County Government
2 Year Budget Comparison Report

Community Services

County Low Income Assistance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	968,133	962,937	909,295	-6%	94%	970,569	1%	7%
510150 Special Pay	1,596	1,596	1,596	-%	100%	33,680	2,010%	2,010%
510210 Social Security Matching	69,196	73,663	65,360	-6%	89%	74,250	1%	14%
510220 Retirement Contributions	95,906	104,441	85,370	-11%	82%	47,217	-55%	-45%
510230 Health And Life Insurance	143,546	170,270	160,141	12%	94%	179,558	5%	12%
510240 Workers Compensation	2,726	1,489	732	-73%	49%	707	-53%	-3%
511000 Contra Personal Services	-995,977	-1,045,748	-955,026	-4%	91%	-889,514	-15%	-7%
Total Personal Services	<u>285,126</u>	<u>268,648</u>	<u>267,468</u>	<u>-6%</u>	<u>100%</u>	<u>416,467</u>	<u>55%</u>	<u>56%</u>
Operating Expenditures								
530400 Travel And Per Diem	1,416	600	954	-33%	159%	852	42%	-11%
530420 Freight & Postage Services	-	200	72	-%	36%	200	-%	178%
530460 Repair And Maintenance Servico	125	100	-	-%	-%	100	-%	-%
530490 Other Current Charges & Obliga	449,068	394,731	363,114	-19%	92%	502,135	27%	38%
530510 Office Supplies	890	800	676	-24%	85%	800	-%	18%
530520 Operating Supplies	90	600	278	209%	46%	600	-%	116%
530540 Books, Publications, Subscriptio	469	200	-	-%	-%	200	-%	-%
530550 Training	-	600	-	-%	-%	600	-%	-%
Total Operating Expenditures	<u>452,058</u>	<u>397,831</u>	<u>365,094</u>	<u>-19%</u>	<u>92%</u>	<u>505,487</u>	<u>27%</u>	<u>38%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	91,049	79,625	67,169	-26%	84%	73,674	-7%	10%
540201 Insurance	-	-	-	-%	-%	781	-%	-%
Total Internal Charges / Other	<u>91,049</u>	<u>79,625</u>	<u>67,169</u>	<u>-26%</u>	<u>84%</u>	<u>74,455</u>	<u>-6%</u>	<u>11%</u>
Grants & Aids								
580821 Aid To Private Organizations	-	10,000	10,000	-%	100%	-	-%	-%
580830 Other Grants & Aids	646,962	682,000	682,000	5%	100%	682,000	-%	-%
580831 County Funded Grants	23,752	900,000	-	-%	-%	-	-%	-%
Total Grants & Aids	<u>670,714</u>	<u>1,592,000</u>	<u>692,000</u>	<u>3%</u>	<u>43%</u>	<u>682,000</u>	<u>-57%</u>	<u>-1%</u>
Total Expenditures	<u><u>1,498,947</u></u>	<u><u>2,338,104</u></u>	<u><u>1,391,731</u></u>	<u><u>-7%</u></u>	<u><u>60%</u></u>	<u><u>1,678,409</u></u>	<u><u>-28%</u></u>	<u><u>21%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

Grant Low Income Assistance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	332,994	350,285	307,976	-8%	88%	234,698	-33%	-24%
Operating Expenditures	1,151,283	1,107,263	834,697	-27%	75%	710,733	-36%	-15%
Internal Charges / Other	1,166	2,515	552	-53%	22%	-	-%	-%
Grants & Aids	3,275	1,079,364	78,107	2,285%	7%	1,010,420	-6%	1,194%
Total Operating	1,488,718	2,539,427	1,221,332	-18%	48%	1,955,851	-23%	60%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	1,488,718	2,539,427	1,221,332	-18%	48%	1,955,851	-23%	60%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Community Development Block	498,877	512,020	475,827	-5%	93%	511,533	-%	8%
Community Svc Block Grant	164,380	323,772	266,127	62%	82%	147,480	-54%	-45%
Community Services Grants	3,275	1,166,622	90,124	2,652%	8%	1,090,285	-7%	1,110%
ARRA - Community Services	822,186	537,013	389,254	-53%	72%	206,553	-62%	-47%
Total Funding	1,488,718	2,539,427	1,221,332	-18%	48%	1,955,851	-23%	60%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: Grant Low Income Assistance

The Adopted Budget for FY 2011/12 is higher than expenditures recorded for FY 2010/11 due to the nature of the funding streams for this program. The Grant Low Income Assistance program is funded through a variety of single and multi-year grants. Grants are fully funded through the budget when awarded, but expended over the life of the grant. Accordingly there will be variances between the amount budgeted and the amount expended.

Seminole County Government
2 Year Budget Comparison Report

Community Services

Grant Low Income Assistance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
511000 Contra Personal Services	332,994	350,285	307,976	-8%	88%	234,698	-33%	-24%
Total Personal Services	332,994	350,285	307,976	-8%	88%	234,698	-33%	-24%
Operating Expenditures								
530340 Other Services	169,182	484,686	304,593	80%	63%	310,171	-36%	2%
530400 Travel And Per Diem	401	800	87	-78%	11%	750	-6%	762%
530420 Freight & Postage Services	320	100	198	-38%	198%	100	-%	-49%
530440 Rental And Leases	38,485	30,023	30,023	-22%	100%	16,828	-44%	-44%
530490 Other Current Charges & Obliga	939,697	584,194	493,882	-47%	85%	349,952	-40%	-29%
530499 Other Chgs/Ob-Contingency	-	-	-	-%	-%	28,590	-%	-%
530510 Office Supplies	2,232	1,857	735	-67%	40%	1,267	-32%	72%
530520 Operating Supplies	516	3,237	3,229	526%	100%	1,000	-69%	-69%
530540 Books, Publications, Subscriptio	450	-	-	-%	-%	100	-%	-%
530550 Training	-	2,366	1,950	-%	82%	1,975	-17%	1%
Total Operating Expenditures	1,151,283	1,107,263	834,697	-27%	75%	710,733	-36%	-15%
Internal Charges / Other								
540101 Other Charges / Obligations - In	1,166	2,515	552	-53%	22%	-	-%	-%
Total Internal Charges / Other	1,166	2,515	552	-53%	22%	-	-%	-%
Grants & Aids								
580821 Aid To Private Organizations	3,275	1,079,364	78,107	2,285%	7%	1,010,420	-6%	1,194%
Total Grants & Aids	3,275	1,079,364	78,107	2,285%	7%	1,010,420	-6%	1,194%
Total Expenditures	1,488,718	2,539,427	1,221,332	-18%	48%	1,955,851	-23%	60%

Seminole County Government
2 Year Budget Comparison Report

Community Services

Community Development Grants

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	662,984	853,119	673,327	2%	79%	758,436	-11%	13%
Operating Expenditures	587,568	2,004,845	586,129	-%	29%	1,582,462	-21%	170%
Internal Charges / Other	4,482	2,878	2,292	-49%	80%	-	-%	-%
Grants & Aids	8,705,108	16,358,488	4,571,466	-47%	28%	14,601,650	-11%	219%
Total Operating	9,960,142	19,219,330	5,833,214	-41%	30%	16,942,548	-12%	190%
Capital Outlay	229,297	1,102,480	890,389	288%	81%	-	-%	-%
Total Expenditures	10,189,439	20,321,810	6,723,603	-34%	33%	16,942,548	-17%	152%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Community Development Block	2,137,723	4,543,795	2,497,797	17%	55%	3,580,723	-21%	43%
HOME Program Grant	759,429	2,878,822	982,641	29%	34%	2,851,757	-1%	190%
Emergency Shelter Grants	105,877	106,384	101,646	-4%	96%	107,801	1%	6%
Community Services Grants	239,284	946,718	268,659	12%	28%	573,278	-39%	113%
Neighborhood Stabilization	4,605,496	6,335,993	872,188	-81%	14%	5,471,403	-14%	527%
ARRA - Community Services	398,376	249,826	249,827	-37%	100%	-	-%	-%
SHIP - Affordable Housing	1,924,791	59,499	59,499	-97%	100%	-	-%	-%
SHIP - Affordable Housing	18,463	4,498,686	1,684,685	9,025%	37%	3,092,610	-31%	84%
SHIP - Affordable Housing	-	678,429	6,661	-%	1%	678,429	-%	10,085%
SHIP - Affordable Housing	-	23,658	-	-%	-%	97,233	311%	-%
AFFORDABLE HOUSING	-	-	-	-%	-%	489,314	-%	-%
Total Funding	10,189,439	20,321,810	6,723,603	-34%	33%	16,942,548	-17%	152%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Temporary/Interns	-	-	-	2.00	2.00	2.00
Total Non-Permanent FTE	-	-	-	2.00	2.00	2.00
Total FTE	-	-	-	2.00	2.00	2.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: Community Development Grants

The Adopted Budget for FY 2011/12 is higher than expenditures recorded for FY 2010/11 due to the nature of the funding streams for this program. The Community Development Grants program is funded through a variety of single and multi-year grants. Grants are fully funded through the budget when awarded, but expended over the life of the grant. Accordingly there will be variances between the amount budgeted and the amount expended.

Seminole County Government
2 Year Budget Comparison Report

Community Services

Community Development Grants

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	-	-	11,652	-%	-%	-	-%	-%
510130 Other Personal Services	-	46,500	11,652	-%	25%	92,000	98%	690%
510210 Social Security Matching	-	3,500	1,782	-%	51%	7,038	101%	295%
510220 Retirement Contributions	-	-	1,190	-%	-%	4,518	-%	280%
510240 Workers Compensation	-	-	-	-%	-%	64	-%	-%
511000 Contra Personal Services	662,984	803,119	647,051	-2%	81%	654,816	-18%	1%
Total Personal Services	662,984	853,119	673,327	2%	79%	758,436	-11%	13%
Operating Expenditures								
530310 Professional Services	56,200	10,878	-	-%	-%	20,805	91%	-%
530340 Other Services	196,191	920,095	131,492	-33%	14%	378,376	-59%	188%
530400 Travel And Per Diem	715	9,975	-	-%	-%	11,675	17%	-%
530420 Freight & Postage Services	478	150	251	-47%	167%	400	167%	59%
530440 Rental And Leases	47,661	97,245	49,956	5%	51%	147,430	52%	195%
530460 Repair And Maintenance Servic	-	10,000	4,920	-%	49%	-	-%	-%
530490 Other Current Charges & Obliga	280,889	928,657	363,169	29%	39%	811,259	-13%	123%
530499 Other Chgs/Ob-Contingency	-	-	-	-%	-%	178,647	-%	-%
530510 Office Supplies	1,629	8,350	2,135	31%	26%	7,338	-12%	244%
530520 Operating Supplies	1,138	7,345	14,279	1,155%	194%	7,777	6%	-46%
530521 Operating Supplies - Equipment	-	-	18,044	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	2,667	9,100	688	-74%	8%	6,555	-28%	853%
530550 Training	-	3,050	1,195	-%	39%	12,200	300%	921%
Total Operating Expenditures	587,568	2,004,845	586,129	-%	29%	1,582,462	-21%	170%
Internal Charges / Other								
540101 Other Charges / Obligations - In	4,482	2,878	2,292	-49%	80%	-	-%	-%
Total Internal Charges / Other	4,482	2,878	2,292	-49%	80%	-	-%	-%
Grants & Aids								
580811 Aid To Governmental Agencies	1,027,247	807,556	318,691	-69%	39%	536,755	-34%	68%
580821 Aid To Private Organizations	7,677,861	15,531,715	4,226,362	-45%	27%	14,064,895	-9%	233%
580832 SHIP Projects	-	19,217	26,413	-%	137%	-	-%	-%
Total Grants & Aids	8,705,108	16,358,488	4,571,466	-47%	28%	14,601,650	-11%	219%
Capital Outlay								
560620 Buildings	-	-	26,899	-%	-%	-	-%	-%
560630 Infrastructure	-	196,146	212,823	-%	109%	-	-%	-%
560642 Equipment >\$4999	-	94,500	23,974	-%	25%	-	-%	-%
560650 Construction In Progress	229,297	811,834	626,693	173%	77%	-	-%	-%
Total Capital Outlay	229,297	1,102,480	890,389	288%	81%	-	-%	-%
Total Expenditures	10,189,439	20,321,810	6,723,603	-34%	33%	16,942,548	-17%	152%

Seminole County Government
2 Year Budget Comparison Report

Community Services

Prosecution Alternatives For Youth (PAY)

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	438,006	436,737	430,919	-2%	99%	427,924	-2%	-1%
Operating Expenditures	26,699	28,850	26,618	-%	92%	28,850	-%	8%
Internal Charges / Other	45,421	50,182	40,945	-10%	82%	39,729	-21%	-3%
Total Operating	510,126	515,769	498,482	-2%	97%	496,503	-4%	-%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	510,126	515,769	498,482	-2%	97%	496,503	-4%	-%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	510,126	515,769	498,482	-2%	97%	496,503	-4%	-%
Total Funding	510,126	515,769	498,482	-2%	97%	496,503	-4%	-%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	6.45	6.45	-	6.45	-	-
Total Permanent FTE	6.45	6.45	-	6.45	-	-
Total FTE	6.45	6.45	-	6.45	-	-

Seminole County Government
2 Year Budget Comparison Report

Community Services

Prosecution Alternatives For Youth (PAY)

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	325,514	322,014	321,058	-1%	100%	319,768	-1%	-%
510140 Overtime	85	505	-	-%	-%	505	-%	-%
510150 Special Pay	1,197	1,197	1,197	-%	100%	12,058	907%	907%
510210 Social Security Matching	24,352	24,672	23,876	-2%	97%	24,500	-1%	3%
510220 Retirement Contributions	32,918	34,883	29,919	-9%	86%	15,500	-56%	-48%
510230 Health And Life Insurance	46,605	47,652	52,012	12%	109%	52,406	10%	1%
510240 Workers Compensation	7,335	5,814	2,857	-61%	49%	3,187	-45%	12%
Total Personal Services	<u>438,006</u>	<u>436,737</u>	<u>430,919</u>	<u>-2%</u>	<u>99%</u>	<u>427,924</u>	<u>-2%</u>	<u>-1%</u>
Operating Expenditures								
530340 Other Services	24,516	25,000	23,945	-2%	96%	25,000	-%	4%
530400 Travel And Per Diem	760	750	380	-50%	51%	750	-%	97%
530510 Office Supplies	625	1,000	995	59%	100%	1,000	-%	1%
530520 Operating Supplies	600	1,500	1,298	116%	87%	1,500	-%	16%
530540 Books, Publications, Subscriptio	198	245	-	-%	-%	245	-%	-%
530550 Training	-	355	-	-%	-%	355	-%	-%
Total Operating Expenditures	<u>26,699</u>	<u>28,850</u>	<u>26,618</u>	<u>-%</u>	<u>92%</u>	<u>28,850</u>	<u>-%</u>	<u>8%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	45,421	49,076	40,160	-12%	82%	38,926	-21%	-3%
540201 Insurance	-	1,106	785	-%	71%	803	-27%	2%
Total Internal Charges / Other	<u>45,421</u>	<u>50,182</u>	<u>40,945</u>	<u>-10%</u>	<u>82%</u>	<u>39,729</u>	<u>-21%</u>	<u>-3%</u>
Total Expenditures	<u><u>510,126</u></u>	<u><u>515,769</u></u>	<u><u>498,482</u></u>	<u><u>-2%</u></u>	<u><u>97%</u></u>	<u><u>496,503</u></u>	<u><u>-4%</u></u>	<u><u>-%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Community Services

DJJ Pre-disposition Detention Services

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%
Total Operating	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%
Total Funding	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Community Services

Program: DJJ Pre-disposition Detention Services

The DJJ Pre-disposition Detention Services program is currently undergoing a transition from services provided by the State and funded through the Community Services Department to services provided by the Seminole County Sheriff and funded as part of the Constitutional Officer transfer. Services will be provided by the State for a portion of FY 2011/12, with the transition is anticipated for late March, 2012.

Seminole County Government
2 Year Budget Comparison Report

Community Services

DJJ Pre-disposition Detention Services

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530310 Professional Services	-	-	950	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	2,575,511	2,650,000	2,524,697	-2%	95%	1,250,000	-53%	-50%
Total Operating Expenditures	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%
Total Expenditures	2,575,511	2,650,000	2,525,647	-2%	95%	1,250,000	-53%	-51%

Seminole County Government
2 Year Budget Comparison Report

Community Services

Teen Court

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	153,559	154,175	149,757	-2%	97%	150,019	-3%	-%
Operating Expenditures	28,810	37,228	23,933	-17%	64%	29,860	-20%	25%
Internal Charges / Other	15,663	10,654	8,290	-47%	78%	8,298	-22%	-%
Total Operating	198,032	202,057	181,980	-8%	90%	188,177	-7%	3%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	198,032	202,057	181,980	-8%	90%	188,177	-7%	3%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Teen Court Fund	198,032	202,057	181,980	-8%	90%	188,177	-7%	3%
Total Funding	198,032	202,057	181,980	-8%	90%	188,177	-7%	3%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	2.55	2.55	-	2.55	-	-
Total Permanent FTE	2.55	2.55	-	2.55	-	-
Total FTE	2.55	2.55	-	2.55	-	-

Seminole County Government
2 Year Budget Comparison Report

Community Services

Teen Court

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	FY 2011/12 Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	115,185	114,079	113,292	-2%	99%	112,955	-1%	-%
510140 Overtime	644	1,010	191	-70%	19%	1,010	-%	429%
510150 Special Pay	399	399	399	-%	100%	4,694	1,076%	1,076%
510210 Social Security Matching	8,591	8,805	8,659	1%	98%	8,720	-1%	1%
510220 Retirement Contributions	11,673	12,405	10,468	-10%	84%	5,595	-55%	-47%
510230 Health And Life Insurance	15,070	15,910	15,978	6%	100%	16,188	2%	1%
510240 Workers Compensation	1,997	1,567	770	-61%	49%	857	-45%	11%
Total Personal Services	<u>153,559</u>	<u>154,175</u>	<u>149,757</u>	<u>-2%</u>	<u>97%</u>	<u>150,019</u>	<u>-3%</u>	<u>-%</u>
Operating Expenditures								
530340 Other Services	25,328	27,590	21,880	-14%	79%	25,590	-7%	17%
530400 Travel And Per Diem	200	1,000	173	-14%	17%	1,000	-%	478%
530499 Other Chgs/Ob-Contingency	-	5,368	-	-%	-%	-	-%	-%
530510 Office Supplies	569	1,035	644	13%	62%	1,035	-%	61%
530520 Operating Supplies	480	1,035	893	86%	86%	1,035	-%	16%
530540 Books, Publications, Subscriptio	2,233	800	343	-85%	43%	800	-%	133%
530550 Training	-	400	-	-%	-%	400	-%	-%
Total Operating Expenditures	<u>28,810</u>	<u>37,228</u>	<u>23,933</u>	<u>-17%</u>	<u>64%</u>	<u>29,860</u>	<u>-20%</u>	<u>25%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	15,663	10,654	8,290	-47%	78%	8,298	-22%	-%
Total Internal Charges / Other	<u>15,663</u>	<u>10,654</u>	<u>8,290</u>	<u>-47%</u>	<u>78%</u>	<u>8,298</u>	<u>-22%</u>	<u>-%</u>
Total Expenditures	<u><u>198,032</u></u>	<u><u>202,057</u></u>	<u><u>181,980</u></u>	<u><u>-8%</u></u>	<u><u>90%</u></u>	<u><u>188,177</u></u>	<u><u>-7%</u></u>	<u><u>3%</u></u>



Court Support

Judicial
Guardian Ad Litem
Legal Aid
Law Library
Court Support Technology (Article V)

Seminole County Government
2 Year Budget Comparison Report

Court Support

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	524,425	540,205	527,349	1%	98%	524,157	-3%	-1%
Operating Expenditures	873,845	1,610,305	872,252	-%	54%	1,096,136	-32%	26%
Internal Charges / Other	167,854	2,287,546	2,222,294	1,224%	97%	2,025,216	-11%	-9%
Other Uses	-	6,006	-	-%	-%	-	-%	-%
Total Operating	1,566,124	4,444,062	3,621,895	131%	81%	3,645,509	-18%	1%
Capital Outlay	53,023	618,864	99,016	87%	16%	12,000	-98%	-88%
Total Expenditures	1,619,147	5,062,926	3,720,911	130%	73%	3,657,509	-28%	-2%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	725,343	2,872,637	2,813,896	288%	98%	2,647,405	-8%	-6%
Court Support Technology Fee	847,533	1,549,722	838,514	-1%	54%	1,010,104	-35%	20%
County Civil Mediation	-	215,142	-	-%	-%	-	-%	-%
Circuit Civil Mediation	41,453	204,385	65,897	59%	32%	-	-%	-%
Family Mediation	-	221,040	-	-%	-%	-	-%	-%
Adult Drug Court	4,818	-	2,604	-46%	-%	-	-%	-%
Total Funding	1,619,147	5,062,926	3,720,911	130%	73%	3,657,509	-28%	-2%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Judicial	186,172	2,889,214	2,287,064	1,128%	79%	2,027,174	-30%	-11%
Guardian Ad Litem	91,052	95,811	91,454	-%	95%	102,242	7%	12%
Legal Aid	330,808	330,808	330,808	-%	100%	330,808	-%	-%
Law Library	130,753	131,250	131,250	-%	100%	131,250	-%	-%
Court Support Technology (Article \	880,362	1,615,843	880,335	-%	54%	1,066,035	-34%	21%
Total Expenditures	1,619,147	5,062,926	3,720,911	130%	73%	3,657,509	-28%	-2%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
	Full-Time	8.00	8.00	-	8.00	-
Total Permanent FTE	8.00	8.00	-	8.00	-	-
Total FTE	8.00	8.00	-	8.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Court Support

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 Adopted % Change (4) vs (2)	FY 2011/12 Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	400,539	396,408	397,930	-1%	100%	396,408	-%	-%
510150 Special Pay	-	-	-	-%	-%	13,472	-%	-%
510210 Social Security Matching	29,025	30,323	28,664	-1%	95%	30,323	-%	6%
510220 Retirement Contributions	41,332	42,824	37,067	-10%	87%	19,181	-55%	-48%
510230 Health And Life Insurance	49,212	68,002	62,388	27%	92%	63,923	-6%	2%
510240 Workers Compensation	4,317	2,648	1,300	-70%	49%	850	-68%	-35%
Total Personal Services	<u>524,425</u>	<u>540,205</u>	<u>527,349</u>	<u>1%</u>	<u>98%</u>	<u>524,157</u>	<u>-3%</u>	<u>-1%</u>
Operating Expenditures								
530310 Professional Services	29,163	45,390	30,990	6%	68%	55,500	22%	79%
530340 Other Services	478,800	483,558	482,076	1%	100%	28,000	-94%	-94%
530400 Travel And Per Diem	194	1,100	1,087	460%	99%	1,100	-%	1%
530420 Freight & Postage Services	49	25	17	-65%	68%	2,425	9,600%	14,165%
530440 Rental And Leases	2,879	3,000	2,879	-%	96%	3,000	-%	4%
530460 Repair And Maintenance Services	25,150	45,750	26,989	7%	59%	42,750	-7%	58%
530480 Promotional Activities	3,403	500	2,000	-41%	400%	500	-%	-75%
530490 Other Current Charges & Obligations	5,188	2,400	5,123	-1%	213%	477,144	19,781%	9,214%
530499 Other Chgs/Ob-Contingency	-	663,648	-	-%	-%	101,139	-85%	-%
530510 Office Supplies	2,497	26,600	9,853	295%	37%	52,600	98%	434%
530520 Operating Supplies	266,701	217,780	252,307	-5%	116%	235,530	8%	-7%
530521 Operating Supplies - Equipment	44,347	109,006	48,220	9%	44%	81,000	-26%	68%
530540 Books, Publications, Subscriptions	15,474	1,020	4,439	-71%	435%	4,520	343%	2%
530550 Training	-	10,528	6,272	-%	60%	10,928	4%	74%
Total Operating Expenditures	<u>873,845</u>	<u>1,610,305</u>	<u>872,252</u>	<u>-%</u>	<u>54%</u>	<u>1,096,136</u>	<u>-32%</u>	<u>26%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	167,854	2,068,975	1,994,294	1,088%	96%	1,766,953	-15%	-11%
540201 Insurance	-	218,571	228,000	-%	104%	258,263	18%	13%
Total Internal Charges / Other	<u>167,854</u>	<u>2,287,546</u>	<u>2,222,294</u>	<u>1,224%</u>	<u>97%</u>	<u>2,025,216</u>	<u>-11%</u>	<u>-9%</u>
Other Uses								
599998 Reserve-Contingencies	-	6,006	-	-%	-%	-	-%	-%
Total Other Uses	<u>-</u>	<u>6,006</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560642 Equipment >\$4999	11,570	37,000	33,119	186%	90%	12,000	-68%	-64%
560650 Construction In Progress	41,453	581,864	65,897	59%	11%	-	-%	-%
Total Capital Outlay	<u>53,023</u>	<u>618,864</u>	<u>99,016</u>	<u>87%</u>	<u>16%</u>	<u>12,000</u>	<u>-98%</u>	<u>-88%</u>
Total Expenditures	<u><u>1,619,147</u></u>	<u><u>5,062,926</u></u>	<u><u>3,720,911</u></u>	<u><u>130%</u></u>	<u><u>73%</u></u>	<u><u>3,657,509</u></u>	<u><u>-28%</u></u>	<u><u>-2%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Court Support

Judicial

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	57,822	62,762	62,757	9%	100%	62,785	-%	-%
Operating Expenditures	28,798	81,329	31,235	8%	38%	33,459	-59%	7%
Internal Charges / Other	58,099	2,157,253	2,127,175	3,561%	99%	1,930,930	-10%	-9%
Other Uses	-	6,006	-	-%	-%	-	-%	-%
Total Operating	144,719	2,307,350	2,221,167	1,435%	96%	2,027,174	-12%	-9%
Capital Outlay	41,453	581,864	65,897	59%	11%	-	-%	-%
Total Expenditures	186,172	2,889,214	2,287,064	1,128%	79%	2,027,174	-30%	-11%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	139,901	2,248,647	2,218,563	1,486%	99%	2,027,174	-10%	-9%
County Civil Mediation	-	215,142	-	-%	-%	-	-%	-%
Circuit Civil Mediation	41,453	204,385	65,897	59%	32%	-	-%	-%
Family Mediation	-	221,040	-	-%	-%	-	-%	-%
Adult Drug Court	4,818	-	2,604	-46%	-%	-	-%	-%
Total Funding	186,172	2,889,214	2,287,064	1,128%	79%	2,027,174	-30%	-11%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	1.00	1.00	-	1.00	-	-
Total Permanent FTE	1.00	1.00	-	1.00	-	-
Total FTE	1.00	1.00	-	1.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Court Support

Judicial

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	43,686	45,157	45,331	4%	100%	45,157	-%	-%
510150 Special Pay	-	-	-	-%	-%	1,684	-%	-%
510210 Social Security Matching	3,121	3,455	3,086	-1%	89%	3,455	-%	12%
510220 Retirement Contributions	4,527	3,924	4,166	-8%	106%	2,217	-44%	-47%
510230 Health And Life Insurance	6,366	10,158	10,141	59%	100%	10,240	1%	1%
510240 Workers Compensation	122	68	33	-73%	49%	32	-53%	-3%
Total Personal Services	<u>57,822</u>	<u>62,762</u>	<u>62,757</u>	<u>9%</u>	<u>100%</u>	<u>62,785</u>	<u>-%</u>	<u>-%</u>
Operating Expenditures								
530310 Professional Services	21,600	25,000	21,900	1%	88%	23,000	-8%	5%
530340 Other Services	-	173	5,430	-%	3,139%	7,000	3,946%	29%
530490 Other Current Charges & Obliga	5,188	-	2,836	-45%	-%	-	-%	-%
530499 Other Chgs/Ob-Contingency	-	37,691	-	-%	-%	-	-%	-%
530510 Office Supplies	57	-	216	279%	-%	-	-%	-%
530520 Operating Supplies	622	931	423	-32%	45%	931	-%	120%
530521 Operating Supplies - Equipment	-	15,006	-	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	1,331	500	430	-68%	86%	500	-%	16%
530550 Training	-	2,028	-	-%	-%	2,028	-%	-%
Total Operating Expenditures	<u>28,798</u>	<u>81,329</u>	<u>31,235</u>	<u>8%</u>	<u>38%</u>	<u>33,459</u>	<u>-59%</u>	<u>7%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	58,099	1,946,023	1,907,175	3,183%	98%	1,683,298	-14%	-12%
540201 Insurance	-	211,230	220,000	-%	104%	247,632	17%	13%
Total Internal Charges / Other	<u>58,099</u>	<u>2,157,253</u>	<u>2,127,175</u>	<u>3,561%</u>	<u>99%</u>	<u>1,930,930</u>	<u>-10%</u>	<u>-9%</u>
Other Uses								
599998 Reserve-Contingencies	-	6,006	-	-%	-%	-	-%	-%
Total Other Uses	<u>-</u>	<u>6,006</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560650 Construction In Progress	41,453	581,864	65,897	59%	11%	-	-%	-%
Total Capital Outlay	<u>41,453</u>	<u>581,864</u>	<u>65,897</u>	<u>59%</u>	<u>11%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>186,172</u>	<u>2,889,214</u>	<u>2,287,064</u>	<u>1,128%</u>	<u>79%</u>	<u>2,027,174</u>	<u>-30%</u>	<u>-11%</u>

**Seminole County Government
2 Year Budget Comparison Report**

Court Support

Guardian Ad Litem

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	47,971	52,289	52,288	9%	100%	53,019	1%	1%
Operating Expenditures	26,234	32,397	29,673	13%	92%	37,380	15%	26%
Internal Charges / Other	16,847	11,125	9,493	-44%	85%	11,843	6%	25%
Total Operating	91,052	95,811	91,454	-%	95%	102,242	7%	12%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	91,052	95,811	91,454	-%	95%	102,242	7%	12%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	91,052	95,811	91,454	-%	95%	102,242	7%	12%
Total Funding	91,052	95,811	91,454	-%	95%	102,242	7%	12%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	1.00	1.00	-	1.00	-	-
Total Permanent FTE	1.00	1.00	-	1.00	-	-
Total FTE	1.00	1.00	-	1.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Court Support

Guardian Ad Litem

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	40,572	39,957	40,110	-1%	100%	39,957	-%	-%
510150 Special Pay	-	-	-	-%	-%	1,684	-%	-%
510210 Social Security Matching	3,014	3,056	3,036	1%	99%	3,056	-%	1%
510220 Retirement Contributions	4,101	4,303	3,686	-10%	86%	1,962	-54%	-47%
510230 Health And Life Insurance	176	4,913	5,427	2,984%	110%	6,332	29%	17%
510240 Workers Compensation	108	60	29	-73%	48%	28	-53%	-3%
Total Personal Services	<u>47,971</u>	<u>52,289</u>	<u>52,288</u>	<u>9%</u>	<u>100%</u>	<u>53,019</u>	<u>1%</u>	<u>1%</u>
Operating Expenditures								
530310 Professional Services	63	1,890	1,460	2,217%	77%	3,200	69%	119%
530340 Other Services	16,639	14,827	14,588	-12%	98%	15,000	1%	3%
530400 Travel And Per Diem	-	100	-	-%	-%	100	-%	-%
530420 Freight & Postage Services	49	25	17	-65%	68%	25	-%	47%
530440 Rental And Leases	2,879	3,000	2,879	-%	96%	3,000	-%	4%
530460 Repair And Maintenance Serv	-	250	-	-%	-%	250	-%	-%
530480 Promotional Activities	3,403	500	2,000	-41%	400%	500	-%	-75%
530490 Other Current Charges & Obliga	-	2,400	2,287	-%	95%	5,400	125%	136%
530499 Other Chgs/Ob-Contingency	-	1,000	-	-%	-%	1,000	-%	-%
530510 Office Supplies	536	100	-	-%	-%	100	-%	-%
530520 Operating Supplies	1,968	6,385	4,711	139%	74%	6,385	-%	36%
530540 Books, Publications, Subscriptio	697	520	251	-64%	48%	520	-%	107%
530550 Training	-	1,400	1,480	-%	106%	1,900	36%	28%
Total Operating Expenditures	<u>26,234</u>	<u>32,397</u>	<u>29,673</u>	<u>13%</u>	<u>92%</u>	<u>37,380</u>	<u>15%</u>	<u>26%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	16,847	11,125	9,493	-44%	85%	11,843	6%	25%
Total Internal Charges / Other	<u>16,847</u>	<u>11,125</u>	<u>9,493</u>	<u>-44%</u>	<u>85%</u>	<u>11,843</u>	<u>6%</u>	<u>25%</u>
Total Expenditures	<u><u>91,052</u></u>	<u><u>95,811</u></u>	<u><u>91,454</u></u>	<u><u>-%</u></u>	<u><u>95%</u></u>	<u><u>102,242</u></u>	<u><u>7%</u></u>	<u><u>12%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Court Support

Legal Aid

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	330,808	330,808	330,808	-%	100%	330,808	-%	-%
Total Operating	330,808	330,808	330,808	-%	100%	330,808	-%	-%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	330,808	330,808	330,808	-%	100%	330,808	-%	-%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	330,808	330,808	330,808	-%	100%	330,808	-%	-%
Total Funding	330,808	330,808	330,808	-%	100%	330,808	-%	-%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

Seminole County Government
2 Year Budget Comparison Report

Court Support

Legal Aid

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures								
530340 Other Services	330,808	330,808	330,808	-%	100%	-	-%	-%
530490 Other Current Charges & Obliga	-	-	-	-%	-%	330,808	-%	-%
Total Operating Expenditures	330,808	330,808	330,808	-%	100%	330,808	-%	-%
Total Expenditures	330,808	330,808	330,808	-%	100%	330,808	-%	-%

**Seminole County Government
2 Year Budget Comparison Report**

Court Support

Law Library

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	130,753	131,250	131,250	-%	100%	131,250	-%	-%
Total Operating	130,753	131,250	131,250	-%	100%	131,250	-%	-%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	130,753	131,250	131,250	-%	100%	131,250	-%	-%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	130,753	131,250	131,250	-%	100%	131,250	-%	-%
Total Funding	130,753	131,250	131,250	-%	100%	131,250	-%	-%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

Seminole County Government
2 Year Budget Comparison Report

Court Support

Law Library

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures								
530340 Other Services	130,753	131,250	131,250	-%	100%	-	-%	-%
530490 Other Current Charges & Obliga	-	-	-	-%	-%	131,250	-%	-%
Total Operating Expenditures	130,753	131,250	131,250	-%	100%	131,250	-%	-%
Total Expenditures	130,753	131,250	131,250	-%	100%	131,250	-%	-%

Seminole County Government
2 Year Budget Comparison Report

Court Support

Court Support Technology (Article V)

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	418,632	425,154	412,304	-2%	97%	408,353	-4%	-1%
Operating Expenditures	357,252	1,034,521	349,286	-2%	34%	563,239	-46%	61%
Internal Charges / Other	92,908	119,168	85,626	-8%	72%	82,443	-31%	-4%
Total Operating	868,792	1,578,843	847,216	-2%	54%	1,054,035	-33%	24%
Capital Outlay	11,570	37,000	33,119	186%	90%	12,000	-68%	-64%
Total Expenditures	880,362	1,615,843	880,335	-%	54%	1,066,035	-34%	21%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	32,829	66,121	41,821	27%	63%	55,931	-15%	34%
Court Support Technology Fee	847,533	1,549,722	838,514	-1%	54%	1,010,104	-35%	20%
Total Funding	880,362	1,615,843	880,335	-%	54%	1,066,035	-34%	21%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	6.00	6.00	-	6.00	-	-
Total Permanent FTE	6.00	6.00	-	6.00	-	-
Total FTE	6.00	6.00	-	6.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Court Support

Court Support Technology (Article V)

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	316,281	311,294	312,489	-1%	100%	311,294	-%	-%
510150 Special Pay	-	-	-	-%	-%	10,104	-%	-%
510210 Social Security Matching	22,890	23,812	22,542	-2%	95%	23,812	-%	6%
510220 Retirement Contributions	32,704	34,597	29,215	-11%	84%	15,002	-57%	-49%
510230 Health And Life Insurance	42,670	52,931	46,820	10%	88%	47,351	-11%	1%
510240 Workers Compensation	4,087	2,520	1,238	-70%	49%	790	-69%	-36%
Total Personal Services	<u>418,632</u>	<u>425,154</u>	<u>412,304</u>	<u>-2%</u>	<u>97%</u>	<u>408,353</u>	<u>-4%</u>	<u>-1%</u>
Operating Expenditures								
530310 Professional Services	7,500	18,500	7,630	2%	41%	29,300	58%	284%
530340 Other Services	600	6,500	-	-%	-%	6,000	-8%	-%
530400 Travel And Per Diem	194	1,000	1,087	460%	109%	1,000	-%	-8%
530420 Freight & Postage Services	-	-	-	-%	-%	2,400	-%	-%
530460 Repair And Maintenance Serv	25,150	45,500	26,989	7%	59%	42,500	-7%	57%
530490 Other Current Charges & Obliga	-	-	-	-%	-%	9,686	-%	-%
530499 Other Chgs/Ob-Contingency	-	624,957	-	-%	-%	100,139	-84%	-%
530510 Office Supplies	1,904	26,500	9,637	406%	36%	52,500	98%	445%
530520 Operating Supplies	264,111	210,464	247,173	-6%	117%	228,214	8%	-8%
530521 Operating Supplies - Equipment	44,347	94,000	48,220	9%	51%	81,000	-14%	68%
530540 Books, Publications, Subscriptio	13,446	-	3,758	-72%	-%	3,500	-%	-7%
530550 Training	-	7,100	4,792	-%	67%	7,000	-1%	46%
Total Operating Expenditures	<u>357,252</u>	<u>1,034,521</u>	<u>349,286</u>	<u>-2%</u>	<u>34%</u>	<u>563,239</u>	<u>-46%</u>	<u>61%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	92,908	111,827	77,626	-16%	69%	71,812	-36%	-7%
540201 Insurance	-	7,341	8,000	-%	109%	10,631	45%	33%
Total Internal Charges / Other	<u>92,908</u>	<u>119,168</u>	<u>85,626</u>	<u>-8%</u>	<u>72%</u>	<u>82,443</u>	<u>-31%</u>	<u>-4%</u>
Capital Outlay								
560642 Equipment >\$4999	11,570	37,000	33,119	186%	90%	12,000	-68%	-64%
Total Capital Outlay	<u>11,570</u>	<u>37,000</u>	<u>33,119</u>	<u>186%</u>	<u>90%</u>	<u>12,000</u>	<u>-68%</u>	<u>-64%</u>
Total Expenditures	<u>880,362</u>	<u>1,615,843</u>	<u>880,335</u>	<u>-%</u>	<u>54%</u>	<u>1,066,035</u>	<u>-34%</u>	<u>21%</u>



Environmental Services / Water and Sewer

ES Business Office
Utility Revenue Collection & Management Program
Water Management Program
Wastewater Management Program
Water & Sewer Operations Historical & Inventory
Water Conservation Program
Utilities Engineering Program

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	6,257,958	7,641,876	5,741,013	-8%	75%	7,511,642	-2%	31%
Operating Expenditures	11,317,903	13,504,812	12,471,883	10%	92%	13,408,035	-1%	8%
Internal Charges / Other	3,660,468	4,860,052	5,727,259	56%	118%	4,683,457	-4%	-18%
Cost Allocations (contra expeditur	-	-695,000	-	-%	-%	-695,000	-%	-%
Debt Service	9,787,787	19,710,883	15,390,833	57%	78%	19,707,363	-%	28%
Transfers	394,868	-	-	-%	-%	-	-%	-%
Total Operating	31,418,984	45,022,623	39,330,988	25%	87%	44,615,497	-1%	13%
Capital Outlay	47,125,680	110,332,050	50,977,084	8%	46%	67,211,913	-39%	32%
Total Expenditures	78,544,664	155,354,673	90,308,072	15%	58%	111,827,410	-28%	24%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Water And Sewer Operating	32,119,144	55,085,931	41,179,801	28%	75%	57,947,981	5%	41%
Water Connection Fees	1,353,729	3,221,365	850,805	-37%	26%	6,216,508	93%	631%
Sewer Connection Fees	2,053,081	6,098,232	3,300,735	61%	54%	1,845,320	-70%	-44%
Water and Sewer Bonds, Series	36,734,006	56,556,486	39,811,691	8%	70%	5,160,458	-91%	-87%
Water and Sewer Bonds, Series	441,889	32,777,599	4,698,708	963%	14%	40,657,143	24%	765%
Environmental Services Grants	5,842,815	1,615,060	466,332	-92%	29%	-	-%	-%
Total Funding	78,544,664	155,354,673	90,308,072	15%	58%	111,827,410	-28%	24%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
ES Business Office	407,263	507,976	474,924	17%	93%	464,889	-8%	-2%
Utility Revenue Collection & Manag	1,794,452	2,107,678	1,927,081	7%	91%	1,760,215	-16%	-9%
Water Management Program	-	8,598,882	8,220,464	-%	96%	9,577,400	11%	17%
Wastewater Management Program	442,089	43,786,499	14,683,415	3,221%	34%	50,333,495	15%	243%
Water & Sewer Operations Historic	18,257,909	648,679	2,557,033	-86%	394%	561,256	-13%	-78%
Water Conservation Program	298,725	361,811	335,179	12%	93%	521,395	44%	56%
Utilities Engineering Program	57,344,226	99,343,148	62,109,976	8%	63%	48,608,760	-51%	-22%
Total Expenditures	78,544,664	155,354,673	90,308,072	15%	58%	111,827,410	-28%	24%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
	Full-Time	115.30	116.40	1.10	118.50	2.10
Total Permanent FTE	115.30	116.40	1.10	118.50	2.10	3.20
Total FTE	115.30	116.40	1.10	118.50	2.10	3.20

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	FY 2011/12 Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	5,029,573	5,128,692	5,128,264	2%	100%	5,175,475	1%	1%
510140 Overtime	341,011	448,461	342,257	-%	76%	435,145	-3%	27%
510150 Special Pay	2,778	3,685	4,974	79%	135%	201,934	5,380%	3,960%
510170 Other Post Employment Benefits	64,419	-	-	-%	-%	-	-%	-%
510210 Social Security Matching	393,171	426,516	401,203	2%	94%	429,072	1%	7%
510220 Retirement Contributions	543,484	606,802	470,946	-13%	78%	275,175	-55%	-42%
510230 Health And Life Insurance	815,534	950,418	903,270	11%	95%	963,092	1%	7%
510240 Workers Compensation	106,202	77,302	37,987	-64%	49%	31,749	-59%	-16%
511000 Contra Personal Services	-1,038,214	-	-1,547,888	49%	-%	-	-%	-%
Total Personal Services	6,257,958	7,641,876	5,741,013	-8%	75%	7,511,642	-2%	31%
Operating Expenditures								
530310 Professional Services	737,065	1,262,425	455,326	-38%	36%	1,044,365	-17%	129%
530340 Other Services	5,440,466	6,590,663	6,611,715	22%	100%	6,196,114	-6%	-6%
530400 Travel And Per Diem	9,023	12,150	8,919	-1%	73%	15,100	24%	69%
530420 Freight & Postage Services	13,769	15,300	13,283	-4%	87%	13,840	-10%	4%
530430 Utilities	2,026,502	1,772,607	1,968,469	-3%	111%	2,218,749	25%	13%
530440 Rental And Leases	13,880	26,230	13,013	-6%	50%	13,930	-47%	7%
530460 Repair And Maintenance Services	1,681,350	2,009,294	1,830,094	9%	91%	2,355,425	17%	29%
530470 Printing And Binding	36,213	40,393	29,218	-19%	72%	38,211	-5%	31%
530490 Other Current Charges & Obligations	173,633	268,438	228,768	32%	85%	267,413	-%	17%
530499 Other Chgs/Ob-Contingency	-	1,519	-	-%	-%	-	-%	-%
530510 Office Supplies	18,314	22,420	21,181	16%	94%	19,332	-14%	-9%
530520 Operating Supplies	270,638	339,800	291,822	8%	86%	278,568	-18%	-5%
530521 Operating Supplies - Equipment	14,722	13,200	8,553	-42%	65%	12,100	-8%	41%
530525 Operating Supplies - Chemicals	865,533	1,108,498	977,053	13%	88%	899,698	-19%	-8%
530540 Books, Publications, Subscriptions	16,795	7,075	4,603	-73%	65%	7,345	4%	60%
530550 Training	-	14,800	9,866	-%	67%	27,845	88%	182%
Total Operating Expenditures	11,317,903	13,504,812	12,471,883	10%	92%	13,408,035	-1%	8%
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	3,180,441	4,374,049	3,227,312	1%	74%	4,239,143	-3%	31%
540201 Insurance	480,027	486,003	383,118	-20%	79%	444,314	-9%	16%
540902 Amortization	-	-	2,116,829	-%	-%	-	-%	-%
Total Internal Charges / Other	3,660,468	4,860,052	5,727,259	56%	118%	4,683,457	-4%	-18%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-	-695,000	-	-%	-%	-695,000	-%	-%
Total Cost Allocations (contra expenditure)	-	-695,000	-	-%	-%	-695,000	-%	-%
Debt Service								
570710 Principal	-	4,320,000	-	-%	-%	4,550,000	5%	-%
570720 Interest	9,786,312	15,388,383	15,388,383	57%	100%	15,154,363	-2%	-2%
570730 Other Debt Service	1,475	2,500	2,450	66%	98%	3,000	20%	22%
Total Debt Service	9,787,787	19,710,883	15,390,833	57%	78%	19,707,363	-%	28%
Transfers								
590910 Transfer	394,868	-	-	-%	-%	-	-%	-%
Total Transfers	394,868	-	-	-%	-%	-	-%	-%
Capital Outlay								
560642 Equipment >\$4999	5,133	302,000	-	-%	-%	109,459	-64%	-%
560650 Construction In Progress	42,693,435	106,050,268	45,552,126	7%	43%	58,431,216	-45%	28%
560651 Construction Management	4,427,112	402,729	5,424,958	23%	1,347%	2,994,626	644%	-45%
560699 Capital Contingency	-	3,577,053	-	-%	-%	5,676,612	59%	-%
Total Capital Outlay	47,125,680	110,332,050	50,977,084	8%	46%	67,211,913	-39%	32%
Total Expenditures	78,544,664	155,354,673	90,308,072	15%	58%	111,827,410	-28%	24%

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

ES Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	312,099	424,452	323,572	4%	76%	401,772	-5%	24%
Operating Expenditures	39,232	88,000	80,060	104%	91%	66,340	-25%	-17%
Internal Charges / Other	55,932	70,524	71,292	27%	101%	71,777	2%	1%
Cost Allocations (contra expendit	-	-75,000	-	-%	-%	-75,000	-%	-%
Total Operating	407,263	507,976	474,924	17%	93%	464,889	-8%	-2%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	407,263	507,976	474,924	17%	93%	464,889	-8%	-2%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Water And Sewer Operating	407,263	507,976	474,924	17%	93%	464,889	-8%	-2%
Total Funding	407,263	507,976	474,924	17%	93%	464,889	-8%	-2%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	3.30	5.40	2.10	5.50	0.10	2.20
Total Permanent FTE	3.30	5.40	2.10	5.50	0.10	2.20
Total FTE	3.30	5.40	2.10	5.50	0.10	2.20

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Water & Sewer

Program: **ES Business Office**

- **Professional Services**

FY 2011/12 Budget is reduced compared to FY 2010/11 actual primarily for the following:

Revenue Sufficiency Analysis – Additional services in FY 2010/11 were required necessitated by a change in scope and issuance of a revised report. Additional services are not expected to be needed in FY 2011/12 therefore the budget was reduced.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

ES Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	288,990	317,774	372,932	29%	117%	307,382	-3%	-18%
510140 Overtime	-110	992	289	-363%	29%	992	-%	243%
510150 Special Pay	1,810	2,629	3,918	116%	149%	12,270	367%	213%
510210 Social Security Matching	22,415	24,247	27,678	23%	114%	23,452	-3%	-15%
510220 Retirement Contributions	29,607	37,806	38,081	29%	101%	16,022	-58%	-58%
510230 Health And Life Insurance	27,131	40,527	45,652	68%	113%	41,440	2%	-9%
510240 Workers Compensation	520	477	234	-55%	49%	214	-55%	-9%
511000 Contra Personal Services	-58,264	-	-165,212	184%	-%	-	-%	-%
Total Personal Services	312,099	424,452	323,572	4%	76%	401,772	-5%	24%
Operating Expenditures								
530310 Professional Services	33,375	79,000	72,663	118%	92%	58,640	-26%	-19%
530400 Travel And Per Diem	150	400	219	46%	55%	200	-50%	-9%
530420 Freight & Postage Services	-	200	61	-%	31%	100	-50%	64%
530510 Office Supplies	4,931	6,000	5,781	17%	96%	5,000	-17%	-14%
530520 Operating Supplies	616	2,000	1,215	97%	61%	2,000	-%	65%
530540 Books, Publications, Subscriptio	160	300	121	-24%	40%	300	-%	148%
530550 Training	-	100	-	-%	-%	100	-%	-%
Total Operating Expenditures	39,232	88,000	80,060	104%	91%	66,340	-25%	-17%
Internal Charges / Other								
540101 Other Charges / Obligations - In	55,932	70,524	71,292	27%	101%	71,310	1%	-%
540201 Insurance	-	-	-	-%	-%	467	-%	-%
Total Internal Charges / Other	55,932	70,524	71,292	27%	101%	71,777	2%	1%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-	-75,000	-	-%	-%	-75,000	-%	-%
Total Cost Allocations (contra expenditure)	-	-75,000	-	-%	-%	-75,000	-%	-%
Total Expenditures	407,263	507,976	474,924	17%	93%	464,889	-8%	-2%

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Utility Revenue Collection & Management Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,199,044	1,174,568	1,097,586	-8%	93%	944,262	-20%	-14%
Operating Expenditures	178,269	395,082	395,001	122%	100%	216,140	-45%	-45%
Internal Charges / Other	417,139	538,028	434,494	4%	81%	576,712	7%	33%
Total Operating	1,794,452	2,107,678	1,927,081	7%	91%	1,737,114	-18%	-10%
Capital Outlay	-	-	-	-%	-%	23,101	-%	-%
Total Expenditures	1,794,452	2,107,678	1,927,081	7%	91%	1,760,215	-16%	-9%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Water And Sewer Operating	1,794,452	2,107,678	1,927,081	7%	91%	1,760,215	-16%	-9%
Total Funding	1,794,452	2,107,678	1,927,081	7%	91%	1,760,215	-16%	-9%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	26.00	25.00	-1.00	21.00	-4.00	-5.00
Total Permanent FTE	26.00	25.00	-1.00	21.00	-4.00	-5.00
Total FTE	26.00	25.00	-1.00	21.00	-4.00	-5.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Water & Sewer

Program: **Utility Revenue Collection & Management Program**

- **Other Services**

FY 2011/12 Budget is reduced compared to the FY 2010/11 actual primarily for the following:

Credit Cards Monthly Bank Fees – Implementation of the online credit card acceptance using Click2Gov and Elavon in FY 2010/11 increased expenditures as a result of additional payments through the use of credit card payments. It is anticipated that the FY 2011/12 budget will be fully utilized.

- **Other Current Charges & Obligations**

FY 2011/12 Budget is reduced compared to the FY 2010/11 actual primarily for the following:

Bad Debt Expense – Bad debt expense is a non-cash transaction posted by County Finance as a year-end adjustment and was not budgeted in FY 2011/12. After discussions with County Finance concerning this item, a decision was made to budget Bad Debt Expense in a separate account line outside of Operating Expenditures (530xxx) in FY 2012/13.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Utility Revenue Collection & Management Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	854,262	812,811	783,565	-8%	96%	653,342	-20%	-17%
510140 Overtime	30,631	21,997	13,111	-57%	60%	25,998	18%	98%
510150 Special Pay	-	-	-	-%	-%	35,364	-%	-%
510210 Social Security Matching	66,027	63,865	59,488	-10%	93%	51,969	-19%	-13%
510220 Retirement Contributions	89,268	90,613	73,856	-17%	82%	33,356	-63%	-55%
510230 Health And Life Insurance	145,211	174,828	162,429	12%	93%	140,962	-19%	-13%
510240 Workers Compensation	13,645	10,454	5,137	-62%	49%	3,271	-69%	-36%
Total Personal Services	<u>1,199,044</u>	<u>1,174,568</u>	<u>1,097,586</u>	<u>-8%</u>	<u>93%</u>	<u>944,262</u>	<u>-20%</u>	<u>-14%</u>
Operating Expenditures								
530340 Other Services	99,753	137,600	162,285	63%	118%	131,600	-4%	-19%
530400 Travel And Per Diem	2,514	2,000	2,526	-%	126%	2,000	-%	-21%
530420 Freight & Postage Services	1,155	900	1,094	-5%	122%	900	-%	-18%
530440 Rental And Leases	1,520	1,632	888	-42%	54%	890	-45%	-%
530460 Repair And Maintenance Servic	7,306	8,300	3,569	-51%	43%	9,300	12%	161%
530470 Printing And Binding	30,202	30,000	24,426	-19%	81%	30,000	-%	23%
530490 Other Current Charges & Obliga	20,128	188,000	179,074	790%	95%	22,000	-88%	-88%
530510 Office Supplies	2,166	2,100	2,935	36%	140%	2,100	-%	-28%
530520 Operating Supplies	9,122	19,050	14,578	60%	77%	5,700	-70%	-61%
530521 Operating Supplies - Equipment	4,323	5,000	3,306	-24%	66%	8,900	78%	169%
530540 Books, Publications, Subscriptio	80	-	-	-%	-%	-	-%	-%
530550 Training	-	500	320	-%	64%	2,750	450%	759%
Total Operating Expenditures	<u>178,269</u>	<u>395,082</u>	<u>395,001</u>	<u>122%</u>	<u>100%</u>	<u>216,140</u>	<u>-45%</u>	<u>-45%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	417,139	528,606	427,424	2%	81%	573,147	8%	34%
540201 Insurance	-	9,422	7,070	-%	75%	3,565	-62%	-50%
Total Internal Charges / Other	<u>417,139</u>	<u>538,028</u>	<u>434,494</u>	<u>4%</u>	<u>81%</u>	<u>576,712</u>	<u>7%</u>	<u>33%</u>
Capital Outlay								
560642 Equipment >\$4999	-	-	-	-%	-%	23,101	-%	-%
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>23,101</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>1,794,452</u>	<u>2,107,678</u>	<u>1,927,081</u>	<u>7%</u>	<u>91%</u>	<u>1,760,215</u>	<u>-16%</u>	<u>-9%</u>

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Water Management Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	-	2,436,872	2,237,046	-%	92%	2,883,647	18%	29%
Operating Expenditures	-	4,424,050	4,352,660	-%	98%	5,057,885	14%	16%
Internal Charges / Other	-	1,887,960	1,630,758	-%	86%	1,773,868	-6%	9%
Cost Allocations (contra expendit	-	-150,000	-	-%	-%	-150,000	-%	-%
Total Operating	-	8,598,882	8,220,464	-%	96%	9,565,400	11%	16%
Capital Outlay	-	-	-	-%	-%	12,000	-%	-%
Total Expenditures	-	8,598,882	8,220,464	-%	96%	9,577,400	11%	17%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Water And Sewer Operating	-	8,598,882	8,220,464	-%	96%	9,577,400	11%	17%
Total Funding	-	8,598,882	8,220,464	-%	96%	9,577,400	11%	17%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	41.00	36.00	-5.00	46.00	10.00	5.00
Total Permanent FTE	41.00	36.00	-5.00	46.00	10.00	5.00
Total FTE	41.00	36.00	-5.00	46.00	10.00	5.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Water & Sewer

Program: **Water Management Program**

- **Professional Services**

FY 2011/12 Budget is over FY 2010/11 actual largely due to the following:

Unidirectional Flushing Program – This program began in FY 2010/11 but was delayed by further evaluation of program for resource efficiency and potential phasing of the program. In conjunction with the restructuring of the program scope an unanticipated delayed occurred during the bidding process and extended this phase of the project. It is anticipated that these funds will be expended in FY 2011/12.

Wetlands Monitoring Site Installation for CUP #8213 – Due to issues with property access this project was delayed. Monitoring of the wells has to be approved by the St John's River Management District. Once approved the property owner has to give access. Funds will be utilized in FY 2011/12.

Laboratory Analysis of Drinking Water – The budget for this item was budgeted in Utilities Engineering in FY 2010/11, but was moved to the Water Management Program in FY 2011/12 due to reorganization of staff. These funds will be fully utilized in FY 2011/12.

- **Repair & Maintenance**

FY 2011/12 Budget is 32% over FY 2010/11 due primarily to the following:

General Plant Repairs – With multiple plants (Indian Hills, Country Club, Markham Woods, etc) going into construction, a reduction in long term repairs was put in place for FY 2010/11. Normal repairs will resume in FY 2011/12.

Preventative/Predictive Maintenance – This item is shared with the Wastewater Management Program and some costs budgeted in Water Management were incorrectly coded to Wastewater Management.

SCADA & Security System – Costs are shared with Wastewater Management and some costs budgeted were incorrectly coded to Water Management.

Water System Flow Meter Calibrations-Repair – A Capital project for new raw water meters being installed that were already calibrated as part of the Capital Improvement Program reduced this account in FY 2010/11. Funds are anticipated to be utilized in FY 2011/12.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Water Management Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	-	1,529,024	1,473,030	-%	96%	1,908,077	25%	30%
510140 Overtime	-	239,060	185,594	-%	78%	235,006	-2%	27%
510150 Special Pay	-	1,056	1,056	-%	100%	76,836	7,176%	7,176%
510210 Social Security Matching	-	135,257	120,187	-%	89%	163,947	21%	36%
510220 Retirement Contributions	-	190,773	153,037	-%	80%	104,857	-45%	-31%
510230 Health And Life Insurance	-	315,683	295,825	-%	94%	381,772	21%	29%
510240 Workers Compensation	-	26,019	12,786	-%	49%	13,152	-49%	3%
511000 Contra Personal Services	-	-	-4,469	-%	-%	-	-%	-%
Total Personal Services	-	2,436,872	2,237,046	-%	92%	2,883,647	18%	29%
Operating Expenditures								
530310 Professional Services	-	543,425	119,335	-%	22%	607,250	12%	409%
530340 Other Services	-	1,345,904	1,477,619	-%	110%	1,561,876	16%	6%
530400 Travel And Per Diem	-	3,000	3,137	-%	105%	7,000	133%	123%
530420 Freight & Postage Services	-	11,500	9,573	-%	83%	11,184	-3%	17%
530430 Utilities	-	962,169	1,144,090	-%	119%	1,049,361	9%	-8%
530440 Rental And Leases	-	6,912	6,670	-%	96%	6,670	-4%	-%
530460 Repair And Maintenance Servic	-	694,662	823,985	-%	119%	1,085,264	56%	32%
530470 Printing And Binding	-	8,004	4,792	-%	60%	6,011	-25%	25%
530490 Other Current Charges & Obliga	-	31,113	27,714	-%	89%	30,013	-4%	8%
530510 Office Supplies	-	2,570	5,008	-%	195%	5,900	130%	18%
530520 Operating Supplies	-	147,625	129,890	-%	88%	117,120	-21%	-10%
530521 Operating Supplies - Equipment	-	-	-	-%	-%	3,200	-%	-%
530525 Operating Supplies - Chemicals	-	661,141	598,648	-%	91%	553,091	-16%	-8%
530540 Books, Publications, Subscriptio	-	775	1,129	-%	146%	945	22%	-16%
530550 Training	-	5,250	1,070	-%	20%	13,000	148%	1,115%
Total Operating Expenditures	-	4,424,050	4,352,660	-%	98%	5,057,885	14%	16%
Internal Charges / Other								
540101 Other Charges / Obligations - In	-	1,596,358	1,425,703	-%	89%	1,443,194	-10%	1%
540201 Insurance	-	291,602	205,055	-%	70%	330,674	13%	61%
Total Internal Charges / Other	-	1,887,960	1,630,758	-%	86%	1,773,868	-6%	9%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-	-150,000	-	-%	-%	-150,000	-%	-%
ial Cost Allocations (contra expenditure)	-	-150,000	-	-%	-%	-150,000	-%	-%
Capital Outlay								
560642 Equipment >\$4999	-	-	-	-%	-%	12,000	-%	-%
Total Capital Outlay	-	-	-	-%	-%	12,000	-%	-%
Total Expenditures	-	8,598,882	8,220,464	-%	96%	9,577,400	11%	17%

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Wastewater Management Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	-	2,034,400	1,868,437	-%	92%	2,033,995	-%	9%
Operating Expenditures	200	7,306,843	6,745,207	3,372,504%	92%	6,944,625	-5%	3%
Internal Charges / Other	-	1,615,657	1,371,063	-%	85%	873,374	-46%	-36%
Cost Allocations (contra expendit	-	-150,000	-	-%	-%	-150,000	-%	-%
Transfers	394,868	-	-	-%	-%	-	-%	-%
Total Operating	395,068	10,806,900	9,984,707	2,427%	92%	9,701,994	-10%	-3%
Capital Outlay	47,021	32,979,599	4,698,708	9,893%	14%	40,631,501	23%	765%
Total Expenditures	442,089	43,786,499	14,683,415	3,221%	34%	50,333,495	15%	243%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Water And Sewer Operating	200	11,008,900	9,984,707	4,992,254%	91%	9,676,352	-12%	-3%
Water and Sewer Bonds,	441,889	32,777,599	4,698,708	963%	14%	40,657,143	24%	765%
Total Funding	442,089	43,786,499	14,683,415	3,221%	34%	50,333,495	15%	243%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	29.00	30.00	1.00	30.00	-	1.00
Total Permanent FTE	29.00	30.00	1.00	30.00	-	1.00
Total FTE	29.00	30.00	1.00	30.00	-	1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Water & Sewer

Program: **Wastewater Management Program**

- **Professional Services**

FY 2011/12 Budget is over FY 2010/11 actual primarily for the following:

CMMS Programming – Funds were budgeted in FY 2010/11 for programming in the JDE Inventory system. In discussions with the Clerk, modifications planned were not able to be implemented. Any modifications done in the JDE system would need to be done and paid for each time the system is modified. Funds are budgeted in FY 2011/12 in anticipation of some form of implementation of previously discussed modifications.

Wastewater Laboratory Analysis – The FY 2011/12 budget was developed prior to changing contracted laboratories in FY 2010/11 and the new lab is less expensive.

Wildlife Compliance – Tasks budgeted for various items such as controlled burns could not be accomplished due to weather conditions in FY 2010/11 but are planned for in FY 2011/12.

- **Other Services**

FY 2011/12 Budget is reduced compared to FY 2010/11 actual largely due to less wastewater flow to the Cities of Orlando and Altamonte Springs which reduced the wholesale sewer agreement costs. Additionally, in support of construction projects, flows were diverted from the Greenwood Lakes Water Reclamation Facility to the Yankee Lake Water Reclamation Facility creating additional sludge production and hauling costs from the Yankee Lake Reclamation Facility. It is anticipated that the funds budgeted of FY 2011/12 will be fully utilized.

- **Utilities**

FY 2011/12 Budget is 42% over FY 2010/11 actual due to an increase in power costs and new facilities being constructed and placed into service. The additional facilities include the Yankee Lake Surface Water Treatment Facility and more treatment facilities at Greenwood Lakes Water Reclamation Facility, the Yankee Lake Water Reclamation Facility. Also, an additional cost for electricity is expected for the Markham Reclaimed Re-pump Facility with the additional usage of reclaimed water.

Wastewater Management Program Highlights Continued

- **Repair & Maintenance**

FY 2011/12 budget is 55% over FY 2010/11 actual primarily for the following:

Chemical Feed System Repairs – New chemical feed system was installed due to facility being under construction, therefore since no maintenance was needed in the first year there was a reduction in expenditures. An increase in the FY 2011/12 budget costs was anticipated.

Collection Distribution System – Expenditures were coded to the wrong business unit. Contracted work was slowed due to problems and delays with contracts. An increase in the FY 2011/12 budget was anticipated.

Infiltration & Inflow Repairs – Costs associated with gravity sewer system-identity piping deficiencies were less due to the evaluation taking longer than anticipated. Additionally, all identified work within the South Seminole North Orange County Wastewater Transmission Authority's area have been reclassified as Capital Improvements and operational funds were not expended in this service area in FY 2010/11. Therefore, an increase in the FY'11/12 budget was anticipated.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Wastewater Management Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	-	1,322,331	1,333,407	-%	101%	1,368,175	3%	3%
510140 Overtime	-	159,385	122,522	-%	77%	150,000	-6%	22%
510150 Special Pay	-	-	-	-%	-%	50,520	-%	-%
510210 Social Security Matching	-	113,352	106,471	-%	94%	116,137	2%	9%
510220 Retirement Contributions	-	159,858	135,544	-%	85%	74,069	-54%	-45%
510230 Health And Life Insurance	-	255,900	247,897	-%	97%	265,845	4%	7%
510240 Workers Compensation	-	23,574	11,585	-%	49%	9,249	-61%	-20%
511000 Contra Personal Services	-	-	-88,989	-%	-%	-	-%	-%
Total Personal Services	-	2,034,400	1,868,437	-%	92%	2,033,995	-%	9%
Operating Expenditures								
530310 Professional Services	-	285,000	138,251	-%	49%	238,475	-16%	72%
530340 Other Services	-	4,927,159	4,801,119	-%	97%	4,322,638	-12%	-10%
530400 Travel And Per Diem	-	3,500	1,589	-%	45%	3,000	-14%	89%
530420 Freight & Postage Services	-	2,500	2,454	-%	98%	1,456	-42%	-41%
530430 Utilities	-	810,438	824,379	-%	102%	1,169,388	44%	42%
530440 Rental And Leases	-	14,886	5,455	-%	37%	6,370	-57%	17%
530460 Repair And Maintenance Servic	-	688,453	490,157	-%	71%	760,661	10%	55%
530490 Other Current Charges & Obliga	-	11,025	9,057	-%	82%	1,400	-87%	-85%
530510 Office Supplies	-	4,500	733	-%	16%	2,882	-36%	293%
530520 Operating Supplies	-	97,125	82,838	-%	85%	81,748	-16%	-1%
530521 Operating Supplies - Equipment	-	8,200	5,247	-%	64%	-	-%	-%
530525 Operating Supplies - Chemicals	-	447,357	378,405	-%	85%	346,607	-23%	-8%
530540 Books, Publications, Subscriptio	200	-	25	-88%	-%	-	-%	-%
530550 Training	-	6,700	5,498	-%	82%	10,000	49%	82%
Total Operating Expenditures	200	7,306,843	6,745,207	3,372,504%	92%	6,944,625	-5%	3%
Internal Charges / Other								
540101 Other Charges / Obligations - In	-	1,452,601	1,200,070	-%	83%	795,696	-45%	-34%
540201 Insurance	-	163,056	170,993	-%	105%	77,678	-52%	-55%
Total Internal Charges / Other	-	1,615,657	1,371,063	-%	85%	873,374	-46%	-36%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-	-150,000	-	-%	-%	-150,000	-%	-%
ial Cost Allocations (contra expenditure)	-	-150,000	-	-%	-%	-150,000	-%	-%
Transfers								
590910 Transfer	394,868	-	-	-%	-%	-	-%	-%
Total Transfers	394,868	-	-	-%	-%	-	-%	-%
Capital Outlay								
560642 Equipment >\$4999	-	302,000	-	-%	-%	74,358	-75%	-%
560650 Construction In Progress	47,021	29,810,192	4,093,535	8,606%	14%	38,275,818	28%	835%
560651 Construction Management	-	328,621	605,173	-%	184%	773,058	135%	28%
560699 Capital Contingency	-	2,538,786	-	-%	-%	1,508,267	-41%	-%
Total Capital Outlay	47,021	32,979,599	4,698,708	9,893%	14%	40,631,501	23%	765%
Total Expenditures	442,089	43,786,499	14,683,415	3,221%	34%	50,333,495	15%	243%

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Water & Sewer Operations Historical & Inventory

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	4,492,595	-	-86,149	-102%	-%	-	-%	-%
Operating Expenditures	10,671,245	648,679	526,353	-95%	81%	550,000	-15%	4%
Internal Charges / Other	3,088,936	-	2,116,829	-31%	-%	11,256	-%	-99%
Total Operating	18,252,776	648,679	2,557,033	-86%	394%	561,256	-13%	-78%
Capital Outlay	5,133	-	-	-%	-%	-	-%	-%
Total Expenditures	18,257,909	648,679	2,557,033	-86%	394%	561,256	-13%	-78%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Water And Sewer Operating	18,257,909	648,679	2,557,033	-86%	394%	561,256	-13%	-78%
Total Funding	18,257,909	648,679	2,557,033	-86%	394%	561,256	-13%	-78%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Water & Sewer Operations Historical & Inventory

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	3,003,013	-	-43,628	-101%	-%	-	-%	-%
510140 Overtime	286,904	-	-	-%	-%	-	-%	-%
510150 Special Pay	968	-	-	-%	-%	-	-%	-%
510170 Other Post Employment Benefit:	64,419	-	-	-%	-%	-	-%	-%
510210 Social Security Matching	238,542	-	-3,338	-101%	-%	-	-%	-%
510220 Retirement Contributions	333,521	-	-39,183	-112%	-%	-	-%	-%
510230 Health And Life Insurance	534,021	-	-	-%	-%	-	-%	-%
510240 Workers Compensation	69,487	-	-	-%	-%	-	-%	-%
511000 Contra Personal Services	-38,280	-	-	-%	-%	-	-%	-%
Total Personal Services	4,492,595	-	-86,149	-102%	-%	-	-%	-%
Operating Expenditures								
530310 Professional Services	477,625	-	-	-%	-%	-	-%	-%
530340 Other Services	5,191,021	-	-32,068	-101%	-%	-	-%	-%
530400 Travel And Per Diem	5,202	-	-	-%	-%	-	-%	-%
530420 Freight & Postage Services	12,552	-	-	-%	-%	-	-%	-%
530430 Utilities	2,026,502	-	-	-%	-%	-	-%	-%
530440 Rental And Leases	12,360	-	-	-%	-%	-	-%	-%
530460 Repair And Maintenance Servic	1,674,044	615,679	512,383	-69%	83%	500,000	-19%	-2%
530470 Printing And Binding	6,011	-	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	126,094	-	-	-%	-%	-	-%	-%
530510 Office Supplies	7,205	-	-	-%	-%	-	-%	-%
530520 Operating Supplies	246,211	33,000	46,038	-81%	140%	50,000	52%	9%
530521 Operating Supplies - Equipment	10,399	-	-	-%	-%	-	-%	-%
530525 Operating Supplies - Chemicals	865,533	-	-	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	10,486	-	-	-%	-%	-	-%	-%
Total Operating Expenditures	10,671,245	648,679	526,353	-95%	81%	550,000	-15%	4%
Internal Charges / Other								
540101 Other Charges / Obligations - In	2,608,909	-	-	-%	-%	11,256	-%	-%
540201 Insurance	480,027	-	-	-%	-%	-	-%	-%
540902 Amortization	-	-	2,116,829	-%	-%	-	-%	-%
Total Internal Charges / Other	3,088,936	-	2,116,829	-31%	-%	11,256	-%	-99%
Capital Outlay								
560642 Equipment >\$4999	5,133	-	-	-%	-%	-	-%	-%
Total Capital Outlay	5,133	-	-	-%	-%	-	-%	-%
Total Expenditures	18,257,909	648,679	2,557,033	-86%	394%	561,256	-13%	-78%

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Water Conservation Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	77,632	80,172	80,726	4%	101%	75,319	-6%	-7%
Operating Expenditures	216,381	265,400	250,147	16%	94%	441,195	66%	76%
Internal Charges / Other	4,712	16,239	4,306	-9%	27%	4,881	-70%	13%
Total Operating	298,725	361,811	335,179	12%	93%	521,395	44%	56%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	298,725	361,811	335,179	12%	93%	521,395	44%	56%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Water And Sewer Operating	298,725	361,811	335,179	12%	93%	521,395	44%	56%
Total Funding	298,725	361,811	335,179	12%	93%	521,395	44%	56%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	1.00	1.00	-	1.00	-	-
Total Permanent FTE	1.00	1.00	-	1.00	-	-
Total FTE	1.00	1.00	-	1.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Water & Sewer

Program: **Water Conservation Program**

- **Professional Services**

FY 2011/12 Budget is 37% over FY 2010/11 actual primarily for the following:

Professional Support for Water Conservation – Department budgets \$40K for the consultant each year. Actual expenditures in FY 2010/11 were \$40K but invoices received in October were charged back to the FY 2009/10 which reduced the expenditures in FY 2010/11. Funds budget in the FY 2011/12 budget will be fully utilized.

- **Other Services**

FY 2011/12 Budget is reduced compared to FY 2010/11 actual primarily due to the following:

Water Conservation Evaluation/Training Classes – Additional funds were needed for irrigation evaluations due to more customer requests in FY 2010/11. It is anticipated that the FY 2011/12 budgeted funds will be fully utilized.

- **Other Current Charges & Obligations**

FY 2011/12 Budget is over FY 2010/11 actual primarily due to the following:

Toilet Rebate Program – FY 2011/12 is the first year of funding for this program which involves converting from high flow toilets to low flow toilets. This is an on-going annual operating cost which is anticipated to be expended in FY 2011/12. This program is a 50/50 cost share with Saint John's River Water Management District.

- **Operating Supplies**

FY 2011/12 Budget is over FY 2010/11 actual primarily due to the following:

Miscellaneous Supplies-Festival Supplies – Due to a lower number of outreach programs in FY 2010/11 the number of educational supplies associated with these programs was reduced. FY 2011/12 is anticipated to be a year with numerous educational/environmental outreach programs, therefore it is anticipated these funds will be utilized.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Water Conservation Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	57,200	56,514	58,510	2%	104%	56,514	-%	-3%
510140 Overtime	2,865	4,994	4,641	62%	93%	2,867	-43%	-38%
510150 Special Pay	-	-	-	-%	-%	1,684	-%	-%
510210 Social Security Matching	4,425	4,705	4,790	8%	102%	4,543	-3%	-5%
510220 Retirement Contributions	5,902	6,625	5,913	-%	89%	2,916	-56%	-51%
510230 Health And Life Insurance	5,906	6,300	6,364	8%	101%	6,405	2%	1%
510240 Workers Compensation	1,334	1,034	508	-62%	49%	390	-62%	-23%
Total Personal Services	<u>77,632</u>	<u>80,172</u>	<u>80,726</u>	<u>4%</u>	<u>101%</u>	<u>75,319</u>	<u>-6%</u>	<u>-7%</u>
Operating Expenditures								
530310 Professional Services	39,277	40,000	29,134	-26%	73%	40,000	-%	37%
530340 Other Services	142,192	175,000	202,760	43%	116%	175,000	-%	-14%
530400 Travel And Per Diem	41	150	215	424%	143%	400	167%	86%
530470 Printing And Binding	-	2,000	-	-%	-%	2,000	-%	-%
530490 Other Current Charges & Obliga	25,223	37,000	12,000	-52%	32%	213,000	476%	1,675%
530510 Office Supplies	134	250	64	-52%	26%	200	-20%	213%
530520 Operating Supplies	9,464	11,000	5,974	-37%	54%	10,000	-9%	67%
530540 Books, Publications, Subscriptio	50	-	-	-%	-%	100	-%	-%
530550 Training	-	-	-	-%	-%	495	-%	-%
Total Operating Expenditures	<u>216,381</u>	<u>265,400</u>	<u>250,147</u>	<u>16%</u>	<u>94%</u>	<u>441,195</u>	<u>66%</u>	<u>76%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	4,712	16,239	4,306	-9%	27%	4,549	-72%	6%
540201 Insurance	-	-	-	-%	-%	332	-%	-%
Total Internal Charges / Other	<u>4,712</u>	<u>16,239</u>	<u>4,306</u>	<u>-9%</u>	<u>27%</u>	<u>4,881</u>	<u>-70%</u>	<u>13%</u>
Total Expenditures	<u><u>298,725</u></u>	<u><u>361,811</u></u>	<u><u>335,179</u></u>	<u><u>12%</u></u>	<u><u>93%</u></u>	<u><u>521,395</u></u>	<u><u>44%</u></u>	<u><u>56%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Utilities Engineering Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	176,588	1,491,412	219,795	24%	15%	1,172,647	-21%	434%
Operating Expenditures	212,576	376,758	122,455	-42%	33%	131,850	-65%	8%
Internal Charges / Other	93,749	731,644	98,517	5%	13%	1,371,589	87%	1,292%
Cost Allocations (contra expendit	-	-320,000	-	-%	-%	-320,000	-%	-%
Debt Service	9,787,787	19,710,883	15,390,833	57%	78%	19,707,363	-%	28%
Total Operating	10,270,700	21,990,697	15,831,600	54%	72%	22,063,449	-%	39%
Capital Outlay	47,073,526	77,352,451	46,278,376	-2%	60%	26,545,311	-66%	-43%
Total Expenditures	57,344,226	99,343,148	62,109,976	8%	63%	48,608,760	-51%	-22%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Water And Sewer Operating	11,360,595	31,852,005	17,680,413	56%	56%	35,386,474	11%	100%
Water Connection Fees	1,353,729	3,221,365	850,805	-37%	26%	6,216,508	93%	631%
Sewer Connection Fees	2,053,081	6,098,232	3,300,735	61%	54%	1,845,320	-70%	-44%
Water and Sewer Bonds,	36,734,006	56,556,486	39,811,691	8%	70%	5,160,458	-91%	-87%
Environmental Services Grants	5,842,815	1,615,060	466,332	-92%	29%	-	-%	-%
Total Funding	57,344,226	99,343,148	62,109,976	8%	63%	48,608,760	-51%	-22%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	15.00	19.00	4.00	15.00	-4.00	-
Total Permanent FTE	15.00	19.00	4.00	15.00	-4.00	-
Total FTE	15.00	19.00	4.00	15.00	-4.00	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Water & Sewer

Program: **Utilities Engineering**

- **Professional Services**

FY 2011/12 Budget is 4% over FY 2010/11 actual due to the following:

Annual Master Planning Services – Funds were budgeted in the event the Long Range Master Planning contract was not executed in the anticipated timeframe and interim services was needed for regulatory permitting. Contract was executed and the consultant proceeded with the Long Range Analysis, therefore funds were not fully utilized. Funds budgeted in FY 2011/12 for regulatory permitting will be utilized.

Laboratory Analysis for Drinking Water – Actual expenditures were reduced due to the Utilities switching to a laboratory that was less expensive. Budgeted funds for this item were moved to the Water & Wastewater Business unit for FY 2011/12.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Water and Sewer

Utilities Engineering Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	826,108	1,090,238	1,150,448	39%	106%	881,985	-19%	-23%
510140 Overtime	20,721	22,033	16,100	-22%	73%	20,282	-8%	26%
510150 Special Pay	-	-	-	-%	-%	25,260	-%	-%
510210 Social Security Matching	61,762	85,090	85,927	39%	101%	69,024	-19%	-20%
510220 Retirement Contributions	85,186	121,127	103,698	22%	86%	43,955	-64%	-58%
510230 Health And Life Insurance	103,265	157,180	145,103	41%	92%	126,668	-19%	-13%
510240 Workers Compensation	21,216	15,744	7,737	-64%	49%	5,473	-65%	-29%
511000 Contra Personal Services	-941,670	-	-1,289,218	37%	-%	-	-%	-%
Total Personal Services	176,588	1,491,412	219,795	24%	15%	1,172,647	-21%	434%
Operating Expenditures								
530310 Professional Services	186,788	315,000	95,943	-49%	30%	100,000	-68%	4%
530340 Other Services	7,500	5,000	-	-%	-%	5,000	-%	-%
530400 Travel And Per Diem	1,116	3,100	1,233	10%	40%	2,500	-19%	103%
530420 Freight & Postage Services	62	200	101	63%	51%	200	-%	98%
530440 Rental And Leases	-	2,800	-	-%	-%	-	-%	-%
530460 Repair And Maintenance Servic	-	2,200	-	-%	-%	200	-91%	-%
530470 Printing And Binding	-	389	-	-%	-%	200	-49%	-%
530490 Other Current Charges & Obliga	2,188	1,300	923	-58%	71%	1,000	-23%	8%
530499 Other Chgs/Ob-Contingency	-	1,519	-	-%	-%	-	-%	-%
530510 Office Supplies	3,878	7,000	6,660	72%	95%	3,250	-54%	-51%
530520 Operating Supplies	5,225	30,000	11,289	116%	38%	12,000	-60%	6%
530540 Books, Publications, Subscriptio	5,819	6,000	3,328	-43%	55%	6,000	-%	80%
530550 Training	-	2,250	2,978	-%	132%	1,500	-33%	-50%
Total Operating Expenditures	212,576	376,758	122,455	-42%	33%	131,850	-65%	8%
Internal Charges / Other								
540101 Other Charges / Obligations - In	93,749	709,721	98,517	5%	14%	1,339,991	89%	1,260%
540201 Insurance	-	21,923	-	-%	-%	31,598	44%	-%
Total Internal Charges / Other	93,749	731,644	98,517	5%	13%	1,371,589	87%	1,292%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-	-320,000	-	-%	-%	-320,000	-%	-%
ial Cost Allocations (contra expenditure)	-	-320,000	-	-%	-%	-320,000	-%	-%
Debt Service								
570710 Principal	-	4,320,000	-	-%	-%	4,550,000	5%	-%
570720 Interest	9,786,312	15,388,383	15,388,383	57%	100%	15,154,363	-2%	-2%
570730 Other Debt Service	1,475	2,500	2,450	66%	98%	3,000	20%	22%
Total Debt Service	9,787,787	19,710,883	15,390,833	57%	78%	19,707,363	-%	28%
Capital Outlay								
560650 Construction In Progress	42,646,414	76,240,076	41,458,591	-3%	54%	20,155,398	-74%	-51%
560651 Construction Management	4,427,112	74,108	4,819,785	9%	6,504%	2,221,568	2,898%	-54%
560699 Capital Contingency	-	1,038,267	-	-%	-%	4,168,345	301%	-%
Total Capital Outlay	47,073,526	77,352,451	46,278,376	-2%	60%	26,545,311	-66%	-43%
Total Expenditures	57,344,226	99,343,148	62,109,976	8%	63%	48,608,760	-51%	-22%

Environmental Services / Solid Waste

ES Business Office
Central Transfer Station Operations
Landfill Operations
SW-Compliance & Program Management Program
Solid Waste (History only)

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	3,830,033	3,924,859	3,535,852	-8%	90%	3,723,847	-5%	5%
Operating Expenditures	2,627,272	3,425,459	2,834,732	8%	83%	3,248,540	-5%	15%
Internal Charges / Other	3,467,634	3,518,256	3,744,913	8%	106%	3,152,782	-10%	-16%
Debt Service	165,971	1,142,276	262,276	58%	23%	1,144,211	-%	336%
Total Operating	10,090,910	12,010,850	10,377,773	3%	86%	11,269,380	-6%	9%
Capital Outlay	758,668	6,996,328	2,431,421	220%	35%	901,000	-87%	-63%
Total Expenditures	10,849,578	19,007,178	12,809,194	18%	67%	12,170,380	-36%	-5%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Solid Waste Fund	10,849,578	19,007,178	12,809,194	18%	67%	12,170,380	-36%	-5%
Total Funding	10,849,578	19,007,178	12,809,194	18%	67%	12,170,380	-36%	-5%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
ES Business Office	329,580	256,805	161,983	-51%	63%	202,778	-21%	25%
Central Transfer Station Operations	2,687,281	3,693,566	3,094,856	15%	84%	2,923,410	-21%	-6%
Landfill Operations	3,151,785	3,000,490	3,424,666	9%	114%	3,102,822	3%	-9%
SW-Compliance & Program Manag	4,640,573	12,056,317	6,161,010	33%	51%	5,941,370	-51%	-4%
Solid Waste (History only)	40,359	-	-33,321	-183%	-%	-	-%	-%
Total Expenditures	10,849,578	19,007,178	12,809,194	18%	67%	12,170,380	-36%	-5%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
	Full-Time	74.70	73.60	-1.10	72.50	-1.10
Total Permanent FTE	74.70	73.60	-1.10	72.50	-1.10	-2.20
Total FTE	74.70	73.60	-1.10	72.50	-1.10	-2.20

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	2,635,253	2,597,608	2,448,535	-7%	94%	2,520,790	-3%	3%
510140 Overtime	117,884	145,800	107,164	-9%	74%	135,902	-7%	27%
510150 Special Pay	3,631	2,723	1,596	-56%	59%	124,974	4,490%	7,730%
510170 Other Post Employment Benefits	41,785	-	-	-%	-%	-	-%	-%
510210 Social Security Matching	200,106	209,734	186,529	-7%	89%	203,176	-3%	9%
510220 Retirement Contributions	280,320	297,064	220,450	-21%	74%	130,690	-56%	-41%
510230 Health And Life Insurance	511,659	580,290	543,268	6%	94%	560,153	-3%	3%
510240 Workers Compensation	132,844	91,640	45,035	-66%	49%	48,162	-47%	7%
511000 Contra Personal Services	-93,449	-	-16,725	-82%	-%	-	-%	-%
Total Personal Services	<u>3,830,033</u>	<u>3,924,859</u>	<u>3,535,852</u>	<u>-8%</u>	<u>90%</u>	<u>3,723,847</u>	<u>-5%</u>	<u>5%</u>
Operating Expenditures								
530310 Professional Services	275,596	434,000	238,174	-14%	55%	341,140	-21%	43%
530340 Other Services	1,083,887	1,636,200	1,435,333	32%	88%	1,603,250	-2%	12%
530400 Travel And Per Diem	9,443	10,800	10,269	9%	95%	10,300	-5%	-%
530420 Freight & Postage Services	46	300	78	70%	26%	400	33%	413%
530430 Utilities	158,586	182,000	146,277	-8%	80%	180,000	-1%	23%
530440 Rental And Leases	823,454	838,152	833,012	1%	99%	851,100	2%	2%
530460 Repair And Maintenance Services	166,445	141,108	62,134	-63%	44%	107,000	-24%	72%
530470 Printing And Binding	8,397	9,000	5,953	-29%	66%	10,500	17%	76%
530490 Other Current Charges & Obligations	-4,443	10,500	5,456	-223%	52%	9,450	-10%	73%
530510 Office Supplies	4,903	7,500	3,650	-26%	49%	6,500	-13%	78%
530520 Operating Supplies	67,600	116,999	67,861	-%	58%	98,500	-16%	45%
530521 Operating Supplies - Equipment	-	10,000	-	-%	-%	-	-%	-%
530530 Road Materials & Supplies	26,009	20,000	19,958	-23%	100%	22,000	10%	10%
530540 Books, Publications, Subscriptions	7,349	800	729	-90%	91%	800	-%	10%
530550 Training	-	8,100	5,848	-%	72%	7,600	-6%	30%
Total Operating Expenditures	<u>2,627,272</u>	<u>3,425,459</u>	<u>2,834,732</u>	<u>8%</u>	<u>83%</u>	<u>3,248,540</u>	<u>-5%</u>	<u>15%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	2,613,657	3,333,313	2,692,650	3%	81%	2,936,690	-12%	9%
540201 Insurance	149,194	184,943	203,692	37%	110%	216,092	17%	6%
540901 Closure Cost Accrual	704,783	-	848,571	20%	-%	-	-%	-%
Total Internal Charges / Other	<u>3,467,634</u>	<u>3,518,256</u>	<u>3,744,913</u>	<u>8%</u>	<u>106%</u>	<u>3,152,782</u>	<u>-10%</u>	<u>-16%</u>
Debt Service								
570710 Principal	-	880,000	-	-%	-%	915,000	4%	-%
570720 Interest	165,621	261,926	261,926	58%	100%	228,861	-13%	-13%
570730 Other Debt Service	350	350	350	-%	100%	350	-%	-%
Total Debt Service	<u>165,971</u>	<u>1,142,276</u>	<u>262,276</u>	<u>58%</u>	<u>23%</u>	<u>1,144,211</u>	<u>-%</u>	<u>336%</u>
Capital Outlay								
560642 Equipment >\$4999	202,391	696,192	589,394	191%	85%	326,000	-53%	-45%
560650 Construction In Progress	556,277	6,300,136	1,842,027	231%	29%	575,000	-91%	-69%
Total Capital Outlay	<u>758,668</u>	<u>6,996,328</u>	<u>2,431,421</u>	<u>220%</u>	<u>35%</u>	<u>901,000</u>	<u>-87%</u>	<u>-63%</u>
Total Expenditures	<u>10,849,578</u>	<u>19,007,178</u>	<u>12,809,194</u>	<u>18%</u>	<u>67%</u>	<u>12,170,380</u>	<u>-36%</u>	<u>-5%</u>

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

ES Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	202,714	181,545	98,223	-52%	54%	128,742	-29%	31%
Operating Expenditures	28,178	59,900	50,510	79%	84%	60,540	1%	20%
Internal Charges / Other	98,688	15,360	13,250	-87%	86%	13,496	-12%	2%
Total Operating	329,580	256,805	161,983	-51%	63%	202,778	-21%	25%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	329,580	256,805	161,983	-51%	63%	202,778	-21%	25%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Solid Waste Fund	329,580	256,805	161,983	-51%	63%	202,778	-21%	25%
Total Funding	329,580	256,805	161,983	-51%	63%	202,778	-21%	25%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	3.70	2.60	-1.10	1.50	-1.10	-2.20
Total Permanent FTE	3.70	2.60	-1.10	1.50	-1.10	-2.20
Total FTE	3.70	2.60	-1.10	1.50	-1.10	-2.20

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Solid Waste

Program: **ES Business Office**

- **Professional Services**

FY 2011/12 Budget is reduced compared to FY 2010/11 actual primarily for the following:

Revenue Sufficiency Analysis – Additional services were required in FY 2010/11 necessitated by a change in scope and issuance of a revised report. Additional services are not expected to be needed in FY 2011/12 therefore a reduction was made to the budget.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

ES Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	207,678	133,169	70,434	-66%	53%	100,587	-24%	43%
510140 Overtime	250	307	142	-43%	46%	397	29%	180%
510150 Special Pay	2,168	1,127	-	-%	-%	3,814	238%	-%
510210 Social Security Matching	15,462	10,151	5,144	-67%	51%	7,666	-24%	49%
510220 Retirement Contributions	22,184	15,630	6,525	-71%	42%	5,406	-65%	-17%
510230 Health And Life Insurance	24,168	20,962	15,880	-34%	76%	10,802	-48%	-32%
510240 Workers Compensation	538	199	98	-82%	49%	70	-65%	-29%
511000 Contra Personal Services	-69,734	-	-	-%	-%	-	-%	-%
Total Personal Services	<u>202,714</u>	<u>181,545</u>	<u>98,223</u>	<u>-52%</u>	<u>54%</u>	<u>128,742</u>	<u>-29%</u>	<u>31%</u>
Operating Expenditures								
530310 Professional Services	26,600	58,000	49,468	86%	85%	58,640	1%	19%
530400 Travel And Per Diem	-	300	-	-%	-%	300	-%	-%
530420 Freight & Postage Services	-	300	-	-%	-%	300	-%	-%
530490 Other Current Charges & Obliga	606	400	-	-%	-%	400	-%	-%
530510 Office Supplies	972	500	1,042	7%	208%	500	-%	-52%
530540 Books, Publications, Subscriptio	-	300	-	-%	-%	300	-%	-%
530550 Training	-	100	-	-%	-%	100	-%	-%
Total Operating Expenditures	<u>28,178</u>	<u>59,900</u>	<u>50,510</u>	<u>79%</u>	<u>84%</u>	<u>60,540</u>	<u>1%</u>	<u>20%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	98,688	15,360	13,250	-87%	86%	13,496	-12%	2%
Total Internal Charges / Other	<u>98,688</u>	<u>15,360</u>	<u>13,250</u>	<u>-87%</u>	<u>86%</u>	<u>13,496</u>	<u>-12%</u>	<u>2%</u>
Total Expenditures	<u><u>329,580</u></u>	<u><u>256,805</u></u>	<u><u>161,983</u></u>	<u><u>-51%</u></u>	<u><u>63%</u></u>	<u><u>202,778</u></u>	<u><u>-21%</u></u>	<u><u>25%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Central Transfer Station Operations

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,418,962	1,491,500	1,380,708	-3%	93%	1,423,711	-5%	3%
Operating Expenditures	25,633	55,700	26,228	2%	47%	40,350	-28%	54%
Internal Charges / Other	1,040,295	1,450,174	1,098,526	6%	76%	1,359,349	-6%	24%
Total Operating	2,484,890	2,997,374	2,505,462	1%	84%	2,823,410	-6%	13%
Capital Outlay	202,391	696,192	589,394	191%	85%	100,000	-86%	-83%
Total Expenditures	2,687,281	3,693,566	3,094,856	15%	84%	2,923,410	-21%	-6%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Solid Waste Fund	2,687,281	3,693,566	3,094,856	15%	84%	2,923,410	-21%	-6%
Total Funding	2,687,281	3,693,566	3,094,856	15%	84%	2,923,410	-21%	-6%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	29.00	28.00	-1.00	28.00	-	-1.00
Total Permanent FTE	29.00	28.00	-1.00	28.00	-	-1.00
Total FTE	29.00	28.00	-1.00	28.00	-	-1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Solid Waste

Program: **Central Transfer Station Operations**

- **Other Services**

FY 2011/12 Budget is over FY 2010/11 actual primarily for the following:

Maintenance for Truck Wash – Extensive downtimes were experienced in FY 2010/11 which reduced the expenditures sufficiently. It is anticipated that these funds will be utilized in FY 2011/12.

- **Operating Supplies**

FY 2011/12 Budget is over FY 2010/11 actual primarily for the following

Chemical for Truck Wash – The truck wash was inoperable for most of the year in FY 2010/11, hence no detergents were purchased, but funds will be needed in FY 2011/12.

Operating Supplies for Small Equipment – Small equipment is budgeted for items that maybe needed for operating purposes. The average amount expended over a three year period is approximately \$3K. It is anticipated that funds will be needed in FY 2011/12.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Central Transfer Station Operations

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	909,634	935,103	913,854	-%	98%	915,719	-2%	-%
510140 Overtime	75,176	90,000	64,841	-14%	72%	85,006	-6%	31%
510150 Special Pay	-	-	-	-%	-%	47,152	-%	-%
510210 Social Security Matching	71,776	77,806	71,030	-1%	91%	76,554	-2%	8%
510220 Retirement Contributions	101,160	109,026	91,309	-10%	84%	48,932	-55%	-46%
510230 Health And Life Insurance	200,310	230,938	215,777	8%	93%	225,710	-2%	5%
510240 Workers Compensation	72,206	48,627	23,897	-67%	49%	24,638	-49%	3%
511000 Contra Personal Services	-11,300	-	-	-%	-%	-	-%	-%
Total Personal Services	<u>1,418,962</u>	<u>1,491,500</u>	<u>1,380,708</u>	<u>-3%</u>	<u>93%</u>	<u>1,423,711</u>	<u>-5%</u>	<u>3%</u>
Operating Expenditures								
530340 Other Services	9,000	9,000	1,500	-83%	17%	3,500	-61%	133%
530400 Travel And Per Diem	9,050	10,000	9,572	6%	96%	9,500	-5%	-1%
530440 Rental And Leases	580	4,000	1,014	75%	25%	2,500	-38%	147%
530490 Other Current Charges & Obliga	-8,068	700	61	-101%	9%	350	-50%	474%
530510 Office Supplies	195	-	-	-%	-%	-	-%	-%
530520 Operating Supplies	13,703	29,000	12,195	-11%	42%	22,500	-22%	85%
530540 Books, Publications, Subscriptio	1,173	-	-	-%	-%	-	-%	-%
530550 Training	-	3,000	1,886	-%	63%	2,000	-33%	6%
Total Operating Expenditures	<u>25,633</u>	<u>55,700</u>	<u>26,228</u>	<u>2%</u>	<u>47%</u>	<u>40,350</u>	<u>-28%</u>	<u>54%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	1,040,295	1,450,174	1,098,526	6%	76%	1,319,907	-9%	20%
540201 Insurance	-	-	-	-%	-%	39,442	-%	-%
Total Internal Charges / Other	<u>1,040,295</u>	<u>1,450,174</u>	<u>1,098,526</u>	<u>6%</u>	<u>76%</u>	<u>1,359,349</u>	<u>-6%</u>	<u>24%</u>
Capital Outlay								
560642 Equipment >\$4999	202,391	696,192	589,394	191%	85%	100,000	-86%	-83%
Total Capital Outlay	<u>202,391</u>	<u>696,192</u>	<u>589,394</u>	<u>191%</u>	<u>85%</u>	<u>100,000</u>	<u>-86%</u>	<u>-83%</u>
Total Expenditures	<u><u>2,687,281</u></u>	<u><u>3,693,566</u></u>	<u><u>3,094,856</u></u>	<u><u>15%</u></u>	<u><u>84%</u></u>	<u><u>2,923,410</u></u>	<u><u>-21%</u></u>	<u><u>-6%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Landfill Operations

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	991,397	1,026,606	944,146	-5%	92%	1,001,649	-2%	6%
Operating Expenditures	852,989	918,852	862,929	1%	94%	894,800	-3%	4%
Internal Charges / Other	1,307,399	985,032	1,617,591	24%	164%	980,373	-%	-39%
Total Operating	3,151,785	2,930,490	3,424,666	9%	117%	2,876,822	-2%	-16%
Capital Outlay	-	70,000	-	-%	-%	226,000	223%	-%
Total Expenditures	3,151,785	3,000,490	3,424,666	9%	114%	3,102,822	3%	-9%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Solid Waste Fund	3,151,785	3,000,490	3,424,666	9%	114%	3,102,822	3%	-9%
Total Funding	3,151,785	3,000,490	3,424,666	9%	114%	3,102,822	3%	-9%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	21.00	21.00	-	21.00	-	-
Total Permanent FTE	21.00	21.00	-	21.00	-	-
Total FTE	21.00	21.00	-	21.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Solid Waste

Program: **Landfill Operations**

- **Other Services**

FY 2011/12 Budget is 32% over FY 2010/11 actual primarily for the following:

Contract Leachate Hauling – The amount of hauling for leachate depends upon the amount of rain that is experienced throughout the year or equipment breakdown, thus expenditures can be sporadic.

- **Repair & Maintenance Service**

FY 2011/12 Budget was 85% over FY 2010/11 actual primarily for the following:

Landfill Leased Equipment – Repairs to Landfill Lease equipment which is the County's responsibility was less than anticipated. FY 2010/11 is the last year on a 3-year equipment lease and the County will be charged for damages to the returned equipment, this accounts for the increase in the FY 2011/12 budget.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Landfill Operations

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	654,286	658,543	638,354	-2%	97%	663,539	1%	4%
510140 Overtime	32,264	45,000	32,965	2%	73%	40,006	-11%	21%
510150 Special Pay	-	-	-	-%	-%	35,364	-%	-%
510210 Social Security Matching	49,582	54,359	49,472	-%	91%	53,822	-1%	9%
510220 Retirement Contributions	69,140	76,654	61,919	-10%	81%	34,546	-55%	-44%
510230 Health And Life Insurance	146,300	164,449	147,872	1%	90%	158,255	-4%	7%
510240 Workers Compensation	41,687	27,601	13,564	-67%	49%	16,117	-42%	19%
511000 Contra Personal Services	-1,862	-	-	-%	-%	-	-%	-%
Total Personal Services	991,397	1,026,606	944,146	-5%	92%	1,001,649	-2%	6%
Operating Expenditures								
530310 Professional Services	188	-	-	-%	-%	-	-%	-%
530340 Other Services	-	10,000	7,590	-%	76%	10,000	-%	32%
530400 Travel And Per Diem	129	-	-	-%	-%	-	-%	-%
530440 Rental And Leases	819,019	827,652	827,652	1%	100%	843,600	2%	2%
530460 Repair And Maintenance Service	737	45,000	11	-99%	-%	25,000	-44%	227,173%
530490 Other Current Charges & Obligations	370	700	27	-93%	4%	700	-%	2,493%
530510 Office Supplies	268	-	-	-%	-%	-	-%	-%
530520 Operating Supplies	9,269	17,000	9,191	-1%	54%	12,500	-26%	36%
530530 Road Materials & Supplies	20,009	16,000	15,958	-20%	100%	-	-%	-%
530540 Books, Publications, Subscriptions	3,000	-	-	-%	-%	-	-%	-%
530550 Training	-	2,500	2,500	-%	100%	3,000	20%	20%
Total Operating Expenditures	852,989	918,852	862,929	1%	94%	894,800	-3%	4%
Internal Charges / Other								
540101 Other Charges / Obligations - In	602,616	985,032	769,020	28%	78%	952,088	-3%	24%
540201 Insurance	-	-	-	-%	-%	28,285	-%	-%
540901 Closure Cost Accrual	704,783	-	848,571	20%	-%	-	-%	-%
Total Internal Charges / Other	1,307,399	985,032	1,617,591	24%	164%	980,373	-%	-39%
Capital Outlay								
560642 Equipment >\$4999	-	-	-	-%	-%	226,000	-%	-%
560650 Construction In Progress	-	70,000	-	-%	-%	-	-%	-%
Total Capital Outlay	-	70,000	-	-%	-%	226,000	223%	-%
Total Expenditures	3,151,785	3,000,490	3,424,666	9%	114%	3,102,822	3%	-9%

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

SW-Compliance & Program Management Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,176,601	1,225,208	1,146,096	-3%	94%	1,169,745	-5%	2%
Operating Expenditures	1,720,472	2,391,007	1,895,065	10%	79%	2,252,850	-6%	19%
Internal Charges / Other	1,021,252	1,067,690	1,015,546	-1%	95%	799,564	-25%	-21%
Debt Service	165,971	1,142,276	262,276	58%	23%	1,144,211	-%	336%
Total Operating	4,084,296	5,826,181	4,318,983	6%	74%	5,366,370	-8%	24%
Capital Outlay	556,277	6,230,136	1,842,027	231%	30%	575,000	-91%	-69%
Total Expenditures	4,640,573	12,056,317	6,161,010	33%	51%	5,941,370	-51%	-4%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Solid Waste Fund	4,640,573	12,056,317	6,161,010	33%	51%	5,941,370	-51%	-4%
Total Funding	4,640,573	12,056,317	6,161,010	33%	51%	5,941,370	-51%	-4%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	21.00	22.00	1.00	22.00	-	1.00
Total Permanent FTE	21.00	22.00	1.00	22.00	-	1.00
Total FTE	21.00	22.00	1.00	22.00	-	1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Environmental Services

Solid Waste

Program: **Compliance and Program Management Program**

- **Professional Services**

FY 2011/12 Budget is 50% over FY 2010/11 actual primarily for the following:

Annual Cost Analysis – This was performed in-house by the Division rather than an outside consultant, therefore funds were not utilized for FY 2010/11. No funds were budgeted in FY 2011/12 for this item.

Hydrogeological Special Work – Permitting for the Landfill borrow pit was completed in FY 09/10 and funds budgeted in FY 2010/11 were not needed. Funds are anticipated to be utilized in FY 2011/12.

Landfill Gas Monitoring Maintenance & Repairs - The level of service is directly dependent on how the system performs. Solid Waste hired its own technician to perform routine maintenance on gas wellfield components. Over time, the technician has worked on making more substantial repairs. The significant decrease in expenditures related to this item is a result of the consultant coming to the site less frequently and/or having to make fewer repairs due to a better maintained system and internalizing much of the repair work. The budget for this item was reduced in FY 2011/12.

Maintenance of SCADA Systems – The SCADA controls associated with the Landfill Leachate Collection System were refurbished in FY 2009/10, so no repairs or maintenance were required in FY 2010/11 but will be needed in FY 2011/12.

Prescribed Burns provided by Public Safety – This item is handled by Public Safety. The level of Controlled burns (fuel management of wooded lands) on property owned by the Solid Waste Fund is determined by the PS/Fire. Public Safety/Fire found less area of concern in FY 2010/11. Funds will be needed in FY 2011/12.

Wildlife Management - The APHIS group of USDA was hired to assist with Wildlife Management. Subsequently, staff has been trained to handle the wildlife at the Landfill thus budget was not needed in FY 2010/11. The budget was reduced from \$10K to 2.5K in FY 2011/12 and the department anticipates that these funds will be utilized.

Compliance & Program Management Program Highlights Continued

- **Other Services**

FY 2011/12 Budget is 11% over FY 2010/11 actual primarily for the following:

Municipal Rebates Per Rate Resolution – Market prices pertaining to recycling fluctuate dramatically and this occurred in FY 2010/11. The substantial increases during FY 2010/11 account for the increase in the FY 2011/12 Budget.

- **Utilities**

FY 2011/12 Budget is 23% over FY 2010/11 actual primarily for the following:

Facility Electric Charges – In FY 2009/10 there was an increase in electricity charges and the budget was increased based on these charges. The actual expenditures for FY 2010/11 were lower than anticipated for the Central Transfer Station & the Osceola Landfill. Due to an anticipated increase in utility charges funds will be expended in FY 2011/12.

- **Road Materials & Supplies**

FY 2011/12 Budget is over FY 2010/11 actual primarily for the following

Roadway Repair Materials – The costs for this item was eliminated from other business units and combined into one business unit for FY 2011/12. All business units combined actual costs were \$19,958 or 91% of the FY 2011/12 budget.

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

SW-Compliance & Program Management Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	863,655	870,793	840,701	-3%	97%	840,945	-3%	-%
510140 Overtime	10,194	10,493	9,216	-10%	88%	10,493	-%	14%
510150 Special Pay	1,463	1,596	1,596	9%	100%	38,644	2,321%	2,321%
510210 Social Security Matching	63,908	67,418	62,016	-3%	92%	65,134	-3%	5%
510220 Retirement Contributions	88,640	95,754	78,077	-12%	82%	41,806	-56%	-46%
510230 Health And Life Insurance	140,881	163,941	163,739	16%	100%	165,386	1%	1%
510240 Workers Compensation	18,413	15,213	7,476	-59%	49%	7,337	-52%	-2%
511000 Contra Personal Services	-10,553	-	-16,725	58%	-%	-	-%	-%
Total Personal Services	<u>1,176,601</u>	<u>1,225,208</u>	<u>1,146,096</u>	<u>-3%</u>	<u>94%</u>	<u>1,169,745</u>	<u>-5%</u>	<u>2%</u>
Operating Expenditures								
530310 Professional Services	248,808	376,000	188,706	-24%	50%	282,500	-25%	50%
530340 Other Services	1,074,887	1,617,200	1,426,243	33%	88%	1,589,750	-2%	11%
530400 Travel And Per Diem	264	500	697	164%	139%	500	-%	-28%
530420 Freight & Postage Services	46	-	78	70%	-%	100	-%	28%
530430 Utilities	158,586	182,000	146,277	-8%	80%	180,000	-1%	23%
530440 Rental And Leases	3,855	6,500	4,346	13%	67%	5,000	-23%	15%
530460 Repair And Maintenance Servic	165,708	96,108	62,123	-63%	65%	82,000	-15%	32%
530470 Printing And Binding	8,397	9,000	5,953	-29%	66%	10,500	17%	76%
530490 Other Current Charges & Obliga	2,649	8,700	5,368	103%	62%	8,000	-8%	49%
530510 Office Supplies	3,468	7,000	2,608	-25%	37%	6,000	-14%	130%
530520 Operating Supplies	44,628	70,999	46,475	4%	65%	63,500	-11%	37%
530521 Operating Supplies - Equipment	-	10,000	-	-%	-%	-	-%	-%
530530 Road Materials & Supplies	6,000	4,000	4,000	-33%	100%	22,000	450%	450%
530540 Books, Publications, Subscriptio	3,176	500	729	-77%	146%	500	-%	-31%
530550 Training	-	2,500	1,462	-%	58%	2,500	-%	71%
Total Operating Expenditures	<u>1,720,472</u>	<u>2,391,007</u>	<u>1,895,065</u>	<u>10%</u>	<u>79%</u>	<u>2,252,850</u>	<u>-6%</u>	<u>19%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	872,058	882,747	811,854	-7%	92%	651,199	-26%	-20%
540201 Insurance	149,194	184,943	203,692	37%	110%	148,365	-20%	-27%
Total Internal Charges / Other	<u>1,021,252</u>	<u>1,067,690</u>	<u>1,015,546</u>	<u>-1%</u>	<u>95%</u>	<u>799,564</u>	<u>-25%</u>	<u>-21%</u>
Debt Service								
570710 Principal	-	880,000	-	-%	-%	915,000	4%	-%
570720 Interest	165,621	261,926	261,926	58%	100%	228,861	-13%	-13%
570730 Other Debt Service	350	350	350	-%	100%	350	-%	-%
Total Debt Service	<u>165,971</u>	<u>1,142,276</u>	<u>262,276</u>	<u>58%</u>	<u>23%</u>	<u>1,144,211</u>	<u>-%</u>	<u>336%</u>
Capital Outlay								
560650 Construction In Progress	556,277	6,230,136	1,842,027	231%	30%	575,000	-91%	-69%
Total Capital Outlay	<u>556,277</u>	<u>6,230,136</u>	<u>1,842,027</u>	<u>231%</u>	<u>30%</u>	<u>575,000</u>	<u>-91%</u>	<u>-69%</u>
Total Expenditures	<u><u>4,640,573</u></u>	<u><u>12,056,317</u></u>	<u><u>6,161,010</u></u>	<u><u>33%</u></u>	<u><u>51%</u></u>	<u><u>5,941,370</u></u>	<u><u>-51%</u></u>	<u><u>-4%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Solid Waste (History only)

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	40,359	-	-33,321	-183%	-	-	-	-
Total Operating	40,359	-	-33,321	-183%	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	40,359	-	-33,321	-183%	-	-	-	-

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Solid Waste Fund	40,359	-	-33,321	-183%	-	-	-	-
Total Funding	40,359	-	-33,321	-183%	-	-	-	-

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

Seminole County Government
2 Year Budget Comparison Report

Environmental Services / Solid Waste

Solid Waste (History only)

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Personal Services								
510120 Full-time Regular Salaries	-	-	-14,808	-%	-%	-	-%	-%
510170 Other Post Employment Benefit:	41,785	-	-	-%	-%	-	-%	-%
510210 Social Security Matching	-622	-	-1,133	82%	-%	-	-%	-%
510220 Retirement Contributions	-804	-	-17,380	2,062%	-%	-	-%	-%
Total Personal Services	<u>40,359</u>	<u>-</u>	<u>-33,321</u>	<u>-183%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>40,359</u>	<u>-</u>	<u>-33,321</u>	<u>-183%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>

Fiscal Services

Resource Management
MSBU Program
Central Charges

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	2,274,241	2,211,289	2,207,094	-3%	100%	1,839,640	-17%	-17%
Operating Expenditures	14,840,429	20,269,234	15,707,891	6%	77%	19,454,232	-4%	24%
Internal Charges / Other	2,026,683	968,201	423,539	-79%	44%	578,087	-40%	36%
Cost Allocations (contra expenditur	-909,208	-670,000	-649,647	-29%	97%	-1,000,000	49%	54%
Debt Service	12,900,918	12,651,012	12,649,709	-2%	100%	12,651,710	-%	-%
Grants & Aids	5,107,947	3,826,738	3,705,406	-27%	97%	3,422,333	-11%	-8%
Transfers	733	539,614	539,614	73,517%	100%	611,185	13%	13%
Other Uses	20,068,212	-	-	-%	-%	-	-%	-%
Total Operating	56,309,955	39,796,088	34,583,606	-39%	87%	37,557,187	-6%	9%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	56,309,955	39,796,088	34,583,606	-39%	87%	37,557,187	-6%	9%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	8,790,826	6,774,788	6,074,753	-31%	90%	5,408,510	-20%	-11%
MSBU Street Lighting	2,227,623	3,163,298	2,341,532	5%	74%	3,099,798	-2%	32%
MSBU Solid Waste	12,328,751	14,904,132	12,926,640	5%	87%	14,095,062	-5%	9%
MSBU Program	-128,721	870,172	426,013	-431%	49%	1,336,200	54%	214%
MSBU Lake Mills - AWC	28,360	73,771	72,540	156%	98%	84,200	14%	16%
MSBU Lake Pickett - AWC	900	161,379	500	-44%	-%	182,579	13%	36,416%
MSBU Lake Amory - AWC	5,435	9,047	6,403	18%	71%	7,425	-18%	16%
MSBU Cedar Ridge - OTH	24,087	50,844	30,458	26%	60%	39,250	-23%	29%
MSBU Howell Creek - AWC	150	11,329	1,690	1,027%	15%	9,615	-15%	469%
MSBU Lake Myrtle AWC	-	5,615	5,405	-%	96%	7,380	31%	37%
MSBU Lake Spring Wood AWC	-	6,360	3,145	-%	49%	7,440	17%	137%
MSBU Lake of the Woods AWC	17,422	20,981	13,692	-21%	65%	19,480	-7%	42%
MSBU Lake Mirror - AWC	13,407	17,584	10,487	-22%	60%	16,850	-4%	61%
MSBU Spring Lake - AWC	19,858	54,128	12,097	-39%	22%	57,950	7%	379%
MSBU Springwood Waterway	12,727	12,891	8,542	-33%	66%	13,645	6%	60%
Lake Burkett / Marth (Aquatic	-	-	-	-%	-%	14,130	-%	-%
General Revenue Debt	20,125,000	1,596,475	1,592,579	-92%	100%	1,594,201	-%	-%
Gas Tax Revenue Bonds	1,248,630	1,254,825	1,250,280	-%	100%	1,253,740	-%	-%
Limited General Obligation	4,424,612	5,409,192	4,427,564	-%	82%	4,931,358	-9%	11%
Sales Tax Revenue Bonds	7,170,888	5,399,277	5,379,286	-25%	100%	5,378,374	-%	-%
Total Funding	56,309,955	39,796,088	34,583,606	-39%	87%	37,557,187	-6%	9%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Resource Management	987,034	703,590	702,488	-29%	100%	651,735	-7%	-7%
MSBU Program	14,590,426	19,361,531	15,859,144	9%	82%	18,991,004	-2%	20%
Central Charges	40,772,922	19,730,967	18,021,974	-56%	91%	17,914,448	-9%	-1%
Constitutional Officers - Excess	-40,427	-	-	-%	-%	-	-%	-%
Total Expenditures	56,309,955	39,796,088	34,583,606	-39%	87%	37,557,187	-6%	9%

**Seminole County Government
2 Year Budget Comparison Report**

Fiscal Services

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	17.00	17.00	-	17.00	-	-
Total Permanent FTE	17.00	17.00	-	17.00	-	-
PTO Payout	1.00	-	-1.00	-	-	-1.00
Unemployment Expense	1.00	-	-1.00	-	-	-1.00
Total Non-Permanent FTE	2.00	-	-2.00	-	-	-2.00
Total FTE	19.00	17.00	-2.00	17.00	-	-2.00

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,394,613	1,589,172	1,596,897	15%	100%	1,287,782	-19%	-19%
510150 Special Pay	704	1,056	2,081	196%	197%	31,280	2,862%	1,403%
510210 Social Security Matching	96,837	82,169	93,394	-4%	114%	83,394	1%	-11%
510220 Retirement Contributions	126,430	211,759	179,044	42%	85%	55,198	-74%	-69%
510230 Health And Life Insurance	120,496	125,429	139,350	16%	111%	131,164	5%	-6%
510240 Workers Compensation	3,050	1,704	837	-73%	49%	822	-52%	-2%
510250 Unemployment Compensation	532,111	200,000	195,491	-63%	98%	250,000	25%	28%
Total Personal Services	2,274,241	2,211,289	2,207,094	-3%	100%	1,839,640	-17%	-17%
Operating Expenditures								
530310 Professional Services	56,126	75,000	142,908	155%	191%	75,000	-%	-48%
530320 Accounting And Auditing	231,640	236,000	220,035	-5%	93%	257,500	9%	17%
530340 Other Services	9,027,433	10,554,368	9,916,094	10%	94%	10,390,870	-2%	5%
530400 Travel And Per Diem	943	4,000	3,970	321%	99%	3,500	-13%	-12%
530420 Freight & Postage Services	103,933	100,100	99,314	-4%	99%	110,100	10%	11%
530430 Utilities	2,115,425	2,283,600	2,165,753	2%	95%	2,301,500	1%	6%
530470 Printing And Binding	6,919	26,000	1,584	-77%	6%	10,000	-62%	531%
530490 Other Current Charges & Obliga	3,218,796	3,636,500	3,076,880	-4%	85%	3,462,500	-5%	13%
530492 Other Chgs/Ob-Constitutionals	69,649	75,000	74,685	7%	100%	75,000	-%	-%
530499 Other Chgs/Ob-Contingency	-	3,263,366	-	-%	-%	2,749,962	-16%	-%
530510 Office Supplies	3,593	3,900	1,008	-72%	26%	3,900	-%	287%
530520 Operating Supplies	2,221	4,250	1,349	-39%	32%	2,750	-35%	104%
530540 Books, Publications, Subscriptio	3,751	3,450	3,290	-12%	95%	6,950	101%	111%
530550 Training	-	3,700	1,021	-%	28%	4,700	27%	360%
Total Operating Expenditures	14,840,429	20,269,234	15,707,891	6%	77%	19,454,232	-4%	24%
Internal Charges / Other								
540101 Other Charges / Obligations - Ini	639,081	86,741	103,427	-84%	119%	295,999	241%	186%
540201 Insurance	1,387,602	881,460	320,112	-77%	36%	282,088	-68%	-12%
Total Internal Charges / Other	2,026,683	968,201	423,539	-79%	44%	578,087	-40%	36%
Cost Allocations (contra expeditu								
550101 Contra Account - Direct Charges	-909,208	-670,000	-649,647	-29%	97%	-1,000,000	49%	54%
Total Cost Allocations (contra expenditure)	-909,208	-670,000	-649,647	-29%	97%	-1,000,000	49%	54%
Debt Service								
570710 Principal	7,295,000	7,695,000	7,695,000	5%	100%	8,045,000	5%	5%
570720 Interest	5,545,253	4,952,262	4,952,259	-11%	100%	4,603,660	-7%	-7%
570730 Other Debt Service	60,665	3,750	2,450	-96%	65%	3,050	-19%	24%
Total Debt Service	12,900,918	12,651,012	12,649,709	-2%	100%	12,651,710	-%	-%
Grants & Aids								
580811 Aid To Governmental Agencies	5,107,947	3,826,738	3,705,406	-27%	97%	3,422,333	-11%	-8%
Total Grants & Aids	5,107,947	3,826,738	3,705,406	-27%	97%	3,422,333	-11%	-8%
Transfers								
386400 Excess Fees-Tax Collector	-40,427	-	-	-%	-%	-	-%	-%
590910 Transfer	41,160	539,614	539,614	1,211%	100%	611,185	13%	13%
Total Transfers	733	539,614	539,614	73,517%	100%	611,185	13%	13%
Other Uses								
590951 Payment To Escrow Agent	20,068,212	-	-	-%	-%	-	-%	-%
Total Other Uses	20,068,212	-	-	-%	-%	-	-%	-%
Total Expenditures	56,309,955	39,796,088	34,583,606	-39%	87%	37,557,187	-6%	9%

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

Resource Management

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,138,969	1,139,671	1,138,775	-%	100%	1,126,504	-1%	-1%
Operating Expenditures	170,890	176,888	166,972	-2%	94%	350,400	98%	110%
Internal Charges / Other	75,783	57,031	46,388	-39%	81%	54,831	-4%	18%
Cost Allocations (contra expendit	-398,608	-670,000	-649,647	63%	97%	-880,000	31%	35%
Total Operating	987,034	703,590	702,488	-29%	100%	651,735	-7%	-7%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	987,034	703,590	702,488	-29%	100%	651,735	-7%	-7%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	987,034	703,590	702,488	-29%	100%	651,735	-7%	-7%
Total Funding	987,034	703,590	702,488	-29%	100%	651,735	-7%	-7%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	13.00	13.00	-	13.00	-	-
Total Permanent FTE	13.00	13.00	-	13.00	-	-
Total FTE	13.00	13.00	-	13.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Fiscal Services

Program: Resource Management

- **Other Services**

FY 2011/12 is significantly increased over FY2010/11 due to the transfer of lobbyist expenditures to the Resource Management program from the County Manager's Office. Lobbyist expenditures for FY 2011/12 are estimated at approximately \$140K.

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

Resource Management

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	885,883	876,782	884,095	-%	101%	887,286	1%	-%
510150 Special Pay	1,056	1,056	1,877	78%	178%	24,544	2,224%	1,208%
510210 Social Security Matching	65,618	65,998	65,272	-1%	99%	67,223	2%	3%
510220 Retirement Contributions	94,446	97,865	85,426	-10%	87%	44,819	-54%	-48%
510230 Health And Life Insurance	89,638	96,663	101,463	13%	105%	102,009	6%	1%
510240 Workers Compensation	2,328	1,307	642	-72%	49%	623	-52%	-3%
Total Personal Services	<u>1,138,969</u>	<u>1,139,671</u>	<u>1,138,775</u>	<u>-%</u>	<u>100%</u>	<u>1,126,504</u>	<u>-1%</u>	<u>-1%</u>
Operating Expenditures								
530340 Other Services	161,815	157,988	157,213	-3%	100%	329,000	108%	109%
530400 Travel And Per Diem	732	3,000	731	-%	24%	2,500	-17%	242%
530420 Freight & Postage Services	16	100	-	-%	-%	100	-%	-%
530490 Other Current Charges & Obliga	1,758	4,000	2,677	52%	67%	4,000	-%	49%
530510 Office Supplies	1,524	2,400	969	-36%	40%	2,400	-%	148%
530520 Operating Supplies	1,438	3,500	1,345	-6%	38%	2,000	-43%	49%
530540 Books, Publications, Subscriptio	3,607	3,200	3,016	-16%	94%	6,700	109%	122%
530550 Training	-	2,700	1,021	-%	38%	3,700	37%	262%
Total Operating Expenditures	<u>170,890</u>	<u>176,888</u>	<u>166,972</u>	<u>-2%</u>	<u>94%</u>	<u>350,400</u>	<u>98%</u>	<u>110%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	75,783	57,031	46,388	-39%	81%	54,831	-4%	18%
Total Internal Charges / Other	<u>75,783</u>	<u>57,031</u>	<u>46,388</u>	<u>-39%</u>	<u>81%</u>	<u>54,831</u>	<u>-4%</u>	<u>18%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-398,608	-670,000	-649,647	63%	97%	-880,000	31%	35%
ial Cost Allocations (contra expenditure)	-398,608	-670,000	-649,647	63%	97%	-880,000	31%	35%
Total Expenditures	<u>987,034</u>	<u>703,590</u>	<u>702,488</u>	<u>-29%</u>	<u>100%</u>	<u>651,735</u>	<u>-7%</u>	<u>-7%</u>

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

MSBU Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	279,209	279,618	276,598	-1%	99%	274,030	-2%	-1%
Operating Expenditures	14,217,359	18,512,589	14,985,893	5%	81%	17,864,621	-4%	19%
Internal Charges / Other	563,298	29,710	57,039	-90%	192%	241,168	712%	323%
Cost Allocations (contra expendit	-510,600	-	-	-%	-%	-	-%	-%
Transfers	41,160	539,614	539,614	1,211%	100%	611,185	13%	13%
Total Operating	14,590,426	19,361,531	15,859,144	9%	82%	18,991,004	-2%	20%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	14,590,426	19,361,531	15,859,144	9%	82%	18,991,004	-2%	20%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
MSBU Street Lighting	2,227,623	3,163,298	2,341,532	5%	74%	3,099,798	-2%	32%
MSBU Solid Waste	12,328,751	14,904,132	12,926,640	5%	87%	14,095,062	-5%	9%
MSBU Program	-88,294	870,172	426,013	-582%	49%	1,336,200	54%	214%
MSBU Lake Mills - AWC	28,360	73,771	72,540	156%	98%	84,200	14%	16%
MSBU Lake Pickett - AWC	900	161,379	500	-44%	-%	182,579	13%	36,416%
MSBU Lake Amory - AWC	5,435	9,047	6,403	18%	71%	7,425	-18%	16%
MSBU Cedar Ridge - OTH	24,087	50,844	30,458	26%	60%	39,250	-23%	29%
MSBU Howell Creek - AWC	150	11,329	1,690	1,027%	15%	9,615	-15%	469%
MSBU Lake Myrtle AWC	-	5,615	5,405	-%	96%	7,380	31%	37%
MSBU Lake Spring Wood AWC	-	6,360	3,145	-%	49%	7,440	17%	137%
MSBU Lake of the Woods	17,422	20,981	13,692	-21%	65%	19,480	-7%	42%
MSBU Lake Mirror - AWC	13,407	17,584	10,487	-22%	60%	16,850	-4%	61%
MSBU Spring Lake - AWC	19,858	54,128	12,097	-39%	22%	57,950	7%	379%
MSBU Springwood Waterway	12,727	12,891	8,542	-33%	66%	13,645	6%	60%
Lake Burkett / Marth (Aquatic	-	-	-	-%	-%	14,130	-%	-%
Total Funding	14,590,426	19,361,531	15,859,144	9%	82%	18,991,004	-2%	20%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	4.00	4.00	-	4.00	-	-
Total Permanent FTE	4.00	4.00	-	4.00	-	-
Total FTE	4.00	4.00	-	4.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Fiscal Services

Program: MSBU

- **Other Charges / Obligations - Contingency**

The MSBU Program maintains contingency funds for approved project categories and for all variable rate MSBUs. Contingency funds are budgeted to provide responsiveness to MSBU related service situations that may occur outside the range of known and predictable operating expenses (budgeted expenses); as well as for planning for future services that require advance planning to insure adequate funds are available, and for offering a reasonable stability (avoiding significant fluctuations in annual assessment amount) in annual assessment rates. The FY 2011/12 budget for operating contingency is distributed amongst a variety of funds. The most notable are:

- 15000 MSBU Street Lighting - \$ 640,798
- 15100 MSBU Residential Solid Waste Management - \$ 460,062
- 16000 MSBU Program - \$ 707,502 (new projects as established by BCC)
- 16006 MSBU Lake Pickett - \$ 167,029 (Single Hydrilla treatment @\$70-95,000)

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

MSBU Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	214,643	211,390	212,203	-1%	100%	211,390	-%	-%
510150 Special Pay	-	-	-	-%	-%	6,736	-%	-%
510210 Social Security Matching	15,933	16,171	15,771	-1%	98%	16,171	-%	3%
510220 Retirement Contributions	21,696	22,894	19,500	-10%	85%	10,379	-55%	-47%
510230 Health And Life Insurance	26,215	28,766	28,929	10%	101%	29,155	1%	1%
510240 Workers Compensation	722	397	195	-73%	49%	199	-50%	2%
Total Personal Services	<u>279,209</u>	<u>279,618</u>	<u>276,598</u>	<u>-1%</u>	<u>99%</u>	<u>274,030</u>	<u>-2%</u>	<u>-1%</u>
Operating Expenditures								
530340 Other Services	8,832,443	10,260,380	9,693,224	10%	94%	10,011,870	-2%	3%
530400 Travel And Per Diem	211	1,000	94	-55%	9%	1,000	-%	964%
530420 Freight & Postage Services	3,500	-	-	-%	-%	-	-%	-%
530430 Utilities	2,115,425	2,283,600	2,165,753	2%	95%	2,301,500	1%	6%
530470 Printing And Binding	6,919	26,000	1,584	-77%	6%	10,000	-62%	531%
530490 Other Current Charges & Obliga	3,186,216	3,608,500	3,050,236	-4%	85%	3,408,500	-6%	12%
530492 Other Chgs/Ob-Constitutionals	69,649	75,000	74,685	7%	100%	75,000	-%	-%
530499 Other Chgs/Ob-Contingency	-	2,254,609	-	-%	-%	2,053,251	-9%	-%
530510 Office Supplies	2,069	1,500	39	-98%	3%	1,500	-%	3,746%
530520 Operating Supplies	783	750	4	-99%	1%	750	-%	18,650%
530540 Books, Publications, Subscriptio	144	250	274	90%	110%	250	-%	-9%
530550 Training	-	1,000	-	-%	-%	1,000	-%	-%
Total Operating Expenditures	<u>14,217,359</u>	<u>18,512,589</u>	<u>14,985,893</u>	<u>5%</u>	<u>81%</u>	<u>17,864,621</u>	<u>-4%</u>	<u>19%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	563,298	29,710	57,039	-90%	192%	241,168	712%	323%
Total Internal Charges / Other	<u>563,298</u>	<u>29,710</u>	<u>57,039</u>	<u>-90%</u>	<u>192%</u>	<u>241,168</u>	<u>712%</u>	<u>323%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-510,600	-	-	-%	-%	-	-%	-%
ial Cost Allocations (contra expenditure)	-510,600	-	-	-%	-%	-	-%	-%
Transfers								
590910 Transfer	41,160	539,614	539,614	1,211%	100%	611,185	13%	13%
Total Transfers	<u>41,160</u>	<u>539,614</u>	<u>539,614</u>	<u>1,211%</u>	<u>100%</u>	<u>611,185</u>	<u>13%</u>	<u>13%</u>
Total Expenditures	<u><u>14,590,426</u></u>	<u><u>19,361,531</u></u>	<u><u>15,859,144</u></u>	<u><u>9%</u></u>	<u><u>82%</u></u>	<u><u>18,991,004</u></u>	<u><u>-2%</u></u>	<u><u>20%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

Central Charges

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	856,063	792,000	791,721	-8%	100%	439,106	-45%	-45%
Operating Expenditures	452,180	1,579,757	555,026	23%	35%	1,239,211	-22%	123%
Internal Charges / Other	1,387,602	881,460	320,112	-77%	36%	282,088	-68%	-12%
Cost Allocations (contra expendit	-	-	-	-%	-%	-120,000	-%	-%
Debt Service	12,900,918	12,651,012	12,649,709	-2%	100%	12,651,710	-%	-%
Grants & Aids	5,107,947	3,826,738	3,705,406	-27%	97%	3,422,333	-11%	-8%
Other Uses	20,068,212	-	-	-%	-%	-	-%	-%
Total Operating	40,772,922	19,730,967	18,021,974	-56%	91%	17,914,448	-9%	-1%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	40,772,922	19,730,967	18,021,974	-56%	91%	17,914,448	-9%	-1%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	7,803,792	6,071,198	5,372,265	-31%	88%	4,756,775	-22%	-11%
General Revenue Debt	20,125,000	1,596,475	1,592,579	-92%	100%	1,594,201	-%	-%
Gas Tax Revenue Bonds	1,248,630	1,254,825	1,250,280	-%	100%	1,253,740	-%	-%
Limited General Obligation	4,424,612	5,409,192	4,427,564	-%	82%	4,931,358	-9%	11%
Sales Tax Revenue Bonds	7,170,888	5,399,277	5,379,286	-25%	100%	5,378,374	-%	-%
Total Funding	40,772,922	19,730,967	18,021,974	-56%	91%	17,914,448	-9%	-1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
PTO Payout	1.00	-	-1.00	-	-	-1.00
Unemployment Expense	1.00	-	-1.00	-	-	-1.00
Total Non-Permanent FTE	2.00	-	-2.00	-	-	-2.00
Total FTE	2.00	-	-2.00	-	-	-2.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Fiscal Services

Program: Central Charges

Central Charges consists of budget for items such as Unemployment, PTO Payout, PTO Buybacks, Audit Fees, General Fund Contingency, Liability Insurance and other Countywide (or General Fund wide) expenditures. It is anticipated that expenditures within a specific object will vary from year to year based on financial circumstances. The budget for Central Charges, as a whole, is estimated based on prior years' experience or a projected event.

Seminole County Government
2 Year Budget Comparison Report

Fiscal Services

Central Charges

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	294,087	501,000	500,599	70%	100%	189,106	-62%	-62%
510150 Special Pay	-352	-	204	-158%	-%	-	-%	-%
510210 Social Security Matching	15,286	-	12,351	-19%	-%	-	-%	-%
510220 Retirement Contributions	10,288	91,000	74,118	620%	81%	-	-%	-%
510230 Health And Life Insurance	4,643	-	8,958	93%	-%	-	-%	-%
510250 Unemployment Compensation	532,111	200,000	195,491	-63%	98%	250,000	25%	28%
Total Personal Services	<u>856,063</u>	<u>792,000</u>	<u>791,721</u>	<u>-8%</u>	<u>100%</u>	<u>439,106</u>	<u>-45%</u>	<u>-45%</u>
Operating Expenditures								
530310 Professional Services	56,126	75,000	142,908	155%	191%	75,000	-%	-48%
530320 Accounting And Auditing	231,640	236,000	220,035	-5%	93%	257,500	9%	17%
530340 Other Services	33,175	136,000	65,657	98%	48%	50,000	-63%	-24%
530400 Travel And Per Diem	-	-	3,145	-%	-%	-	-%	-%
530420 Freight & Postage Services	100,417	100,000	99,314	-1%	99%	110,000	10%	11%
530490 Other Current Charges & Obliga	30,822	24,000	23,967	-22%	100%	50,000	108%	109%
530499 Other Chgs/Ob-Contingency	-	1,008,757	-	-%	-%	696,711	-31%	-%
Total Operating Expenditures	<u>452,180</u>	<u>1,579,757</u>	<u>555,026</u>	<u>23%</u>	<u>35%</u>	<u>1,239,211</u>	<u>-22%</u>	<u>123%</u>
Internal Charges / Other								
540201 Insurance	1,387,602	881,460	320,112	-77%	36%	282,088	-68%	-12%
Total Internal Charges / Other	<u>1,387,602</u>	<u>881,460</u>	<u>320,112</u>	<u>-77%</u>	<u>36%</u>	<u>282,088</u>	<u>-68%</u>	<u>-12%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-	-	-	-%	-%	-120,000	-%	-%
Total Cost Allocations (contra expenditure)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-120,000</u>	<u>-%</u>	<u>-%</u>
Debt Service								
570710 Principal	7,295,000	7,695,000	7,695,000	5%	100%	8,045,000	5%	5%
570720 Interest	5,545,253	4,952,262	4,952,259	-11%	100%	4,603,660	-7%	-7%
570730 Other Debt Service	60,665	3,750	2,450	-96%	65%	3,050	-19%	24%
Total Debt Service	<u>12,900,918</u>	<u>12,651,012</u>	<u>12,649,709</u>	<u>-2%</u>	<u>100%</u>	<u>12,651,710</u>	<u>-%</u>	<u>-%</u>
Grants & Aids								
580811 Aid To Governmental Agencies	5,107,947	3,826,738	3,705,406	-27%	97%	3,422,333	-11%	-8%
Total Grants & Aids	<u>5,107,947</u>	<u>3,826,738</u>	<u>3,705,406</u>	<u>-27%</u>	<u>97%</u>	<u>3,422,333</u>	<u>-11%</u>	<u>-8%</u>
Other Uses								
590951 Payment To Escrow Agent	20,068,212	-	-	-%	-%	-	-%	-%
Total Other Uses	<u>20,068,212</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>40,772,922</u></u>	<u><u>19,730,967</u></u>	<u><u>18,021,974</u></u>	<u><u>-56%</u></u>	<u><u>91%</u></u>	<u><u>17,914,448</u></u>	<u><u>-9%</u></u>	<u><u>-1%</u></u>



Growth Management

Growth Management Business Office
Business Development
17-92 Community Redevelopment Agency
Comprehensive & Current Planning Program
Mass Transit Program (LYNX)
Building Program

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	4,367,969	4,176,842	3,888,414	-11%	93%	3,890,191	-7%	-%
Operating Expenditures	6,058,770	6,688,537	5,499,737	-9%	82%	5,620,783	-16%	2%
Internal Charges / Other	680,177	673,207	540,085	-21%	80%	537,641	-20%	-%
Grants & Aids	1,032,037	6,192,906	1,024,131	-1%	17%	589,604	-90%	-42%
Total Operating	12,138,953	17,731,492	10,952,367	-10%	62%	10,638,219	-40%	-3%
Capital Outlay	2,087	1,202,412	-	-%	-%	-	-%	-%
Total Expenditures	12,141,040	18,933,904	10,952,367	-10%	58%	10,638,219	-44%	-3%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	2,919,493	2,731,006	2,229,479	-24%	82%	2,477,156	-9%	11%
Ninth-cent Fuel Tax Fund	4,175,340	4,024,773	3,855,764	-8%	96%	3,855,764	-4%	-%
Building Program Fund	2,384,017	2,526,925	2,331,885	-2%	92%	2,363,257	-6%	1%
Growth Management Grants	8,993	11,265	-	-%	-%	4,562	-60%	-%
ARRA - Energy & Conservation	175,254	98,206	60,053	-66%	61%	-	-%	-%
Arbor Violation Trust Fund	125,745	154,818	22,725	-82%	15%	10,000	-94%	-56%
Economic Development - GF	850,233	1,638,709	1,059,813	25%	65%	1,269,910	-23%	20%
17/92 Redevelopment Fund	1,501,965	7,748,202	1,392,648	-7%	18%	657,570	-92%	-53%
Total Funding	12,141,040	18,933,904	10,952,367	-10%	58%	10,638,219	-44%	-3%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Growth Management Business Offi	809,095	871,256	627,087	-22%	72%	642,232	-26%	2%
Business Development	850,233	1,638,709	1,059,813	25%	65%	1,269,910	-23%	20%
17-92 Community Redevelopment /	1,294,958	7,531,283	1,164,464	-10%	15%	433,948	-94%	-63%
Comprehensive & Current Planning	2,293,774	1,995,446	1,572,112	-31%	79%	1,729,602	-13%	10%
Mass Transit Program (LYNX)	4,391,340	4,252,957	4,083,948	-7%	96%	4,083,948	-4%	-%
Building Program	2,501,640	2,644,253	2,444,943	-2%	92%	2,478,579	-6%	1%
Total Expenditures	12,141,040	18,933,904	10,952,367	-10%	58%	10,638,219	-44%	-3%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
	Full-Time	59.00	56.00	-3.00	54.00	-2.00
Total Permanent FTE	59.00	56.00	-3.00	54.00	-2.00	-5.00
Total FTE	59.00	56.00	-3.00	54.00	-2.00	-5.00

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 Adopted % Change (4) vs (2)	FY 2011/12 Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	3,242,318	3,029,158	2,895,963	-11%	96%	2,900,477	-4%	-%
510140 Overtime	5,603	30,002	6,316	13%	21%	19,994	-33%	217%
510150 Special Pay	10,847	11,244	11,222	3%	100%	102,177	809%	811%
510210 Social Security Matching	235,501	233,653	211,495	-10%	91%	223,216	-4%	6%
510220 Retirement Contributions	332,444	338,170	274,792	-17%	81%	145,464	-57%	-47%
510230 Health And Life Insurance	473,697	512,949	477,979	1%	93%	491,410	-4%	3%
510240 Workers Compensation	58,437	21,666	10,647	-82%	49%	10,140	-53%	-5%
510900 Salary Adjustment Increase	-	-	-	-%	-%	-2,687	-%	-%
511000 Contra Personal Services	9,122	-	-	-%	-%	-	-%	-%
Total Personal Services	4,367,969	4,176,842	3,888,414	-11%	93%	3,890,191	-7%	-%
Operating Expenditures								
530310 Professional Services	1,241,130	1,761,573	1,172,406	-6%	67%	1,033,414	-41%	-12%
530340 Other Services	4,428,898	4,062,382	3,934,205	-11%	97%	3,964,764	-2%	1%
530400 Travel And Per Diem	5,874	12,157	6,949	18%	57%	9,072	-25%	31%
530420 Freight & Postage Services	18	400	16	-11%	4%	400	-%	2,400%
530430 Utilities	8,993	47,265	7,971	-11%	17%	27,062	-43%	240%
530440 Rental And Leases	27,472	18,438	27,472	-%	149%	27,472	49%	-%
530460 Repair And Maintenance Services	12,707	158,031	13,840	9%	9%	134,530	-15%	872%
530470 Printing And Binding	-	16,250	-	-%	-%	4,250	-74%	-%
530480 Promotional Activities	3,880	25,500	17,886	361%	70%	25,500	-%	43%
530490 Other Current Charges & Obligations	20,609	222,289	30,051	46%	14%	50,050	-77%	67%
530510 Office Supplies	9,887	23,850	12,175	23%	51%	18,175	-24%	49%
530520 Operating Supplies	3,442	16,825	9,288	170%	55%	11,500	-32%	24%
530521 Operating Supplies - Equipment	-	25,700	-	-%	-%	25,700	-%	-%
530540 Books, Publications, Subscriptions	295,860	276,662	263,708	-11%	95%	270,594	-2%	3%
530550 Training	-	21,215	3,770	-%	18%	18,300	-14%	385%
Total Operating Expenditures	6,058,770	6,688,537	5,499,737	-9%	82%	5,620,783	-16%	2%
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	680,177	670,519	540,085	-21%	81%	528,114	-21%	-2%
540201 Insurance	-	2,688	-	-%	-%	9,527	254%	-%
Total Internal Charges / Other	680,177	673,207	540,085	-21%	80%	537,641	-20%	-%
Grants & Aids								
580811 Aid To Governmental Agencies	249,000	3,107,629	654,359	163%	21%	253,854	-92%	-61%
580821 Aid To Private Organizations	783,037	3,085,277	369,772	-53%	12%	335,750	-89%	-9%
Total Grants & Aids	1,032,037	6,192,906	1,024,131	-1%	17%	589,604	-90%	-42%
Capital Outlay								
560650 Construction In Progress	-	1,202,412	-	-%	-%	-	-%	-%
560670 Roads	2,087	-	-	-%	-%	-	-%	-%
Total Capital Outlay	2,087	1,202,412	-	-%	-%	-	-%	-%
Total Expenditures	12,141,040	18,933,904	10,952,367	-10%	58%	10,638,219	-44%	-3%

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Growth Management Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	374,719	386,604	320,840	-14%	83%	312,699	-19%	-3%
Operating Expenditures	397,680	444,510	277,499	-30%	62%	299,979	-33%	8%
Internal Charges / Other	36,696	40,142	28,748	-22%	72%	29,554	-26%	3%
Total Operating	809,095	871,256	627,087	-22%	72%	642,232	-26%	2%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	809,095	871,256	627,087	-22%	72%	642,232	-26%	2%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	683,350	716,438	604,362	-12%	84%	632,232	-12%	5%
Arbor Violation Trust Fund	125,745	154,818	22,725	-82%	15%	10,000	-94%	-56%
Total Funding	809,095	871,256	627,087	-22%	72%	642,232	-26%	2%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	5.85	5.15	-0.70	4.10	-1.05	-1.75
Total Permanent FTE	5.85	5.15	-0.70	4.10	-1.05	-1.75
Total FTE	5.85	5.15	-0.70	4.10	-1.05	-1.75

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Growth Management

Program: **Business Office Program**

- **Professional Services**

FY 2011/12 Budget is over FY 2010/11 actual primarily due to two lawsuits currently in progress and the anticipation of additional expenditures in FY 2011/12.

- **Other Services**

FY 2011/12 is over FY 2010/11 actual due to funds expended for the Tree Replacement Program being generated from carry-forward funds (approximately \$154K remaining).

- **Office Supplies**

FY 2011/12 Budget is over FY 2010/11 actual largely as a result in savings last fiscal year for the cost of toner being purchased for printers. The FY 2012/13 Budget will be reduced.

- **Operating Supplies**

FY 2011/12 Budget is over FY 2010/11 actual mainly due to monitors for E-Plan review not being purchased as planned. Items will need to be purchased in FY 2011/12.

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Growth Management Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	284,006	288,052	243,946	-14%	85%	240,881	-16%	-1%
510150 Special Pay	1,790	1,436	4,117	130%	287%	10,769	650%	162%
510210 Social Security Matching	20,172	22,035	18,769	-7%	85%	18,247	-17%	-3%
510220 Retirement Contributions	28,923	34,232	25,544	-12%	75%	13,173	-62%	-48%
510230 Health And Life Insurance	38,926	40,179	28,138	-28%	70%	29,460	-27%	5%
510240 Workers Compensation	902	670	326	-64%	49%	169	-75%	-48%
Total Personal Services	<u>374,719</u>	<u>386,604</u>	<u>320,840</u>	<u>-14%</u>	<u>83%</u>	<u>312,699</u>	<u>-19%</u>	<u>-3%</u>
Operating Expenditures								
530310 Professional Services	943	1,000	4,152	340%	415%	7,500	650%	81%
530340 Other Services	125,745	162,618	22,725	-82%	14%	15,000	-91%	-34%
530400 Travel And Per Diem	328	1,072	737	125%	69%	1,072	-%	45%
530490 Other Current Charges & Obliga	-	20,000	-	-%	-%	20,000	-%	-%
530510 Office Supplies	5,492	11,875	4,943	-10%	42%	9,875	-17%	100%
530520 Operating Supplies	-	3,000	1,146	-%	38%	2,000	-33%	75%
530540 Books, Publications, Subscriptio	265,172	244,265	243,296	-8%	100%	243,827	-%	-%
530550 Training	-	680	500	-%	74%	705	4%	41%
Total Operating Expenditures	<u>397,680</u>	<u>444,510</u>	<u>277,499</u>	<u>-30%</u>	<u>62%</u>	<u>299,979</u>	<u>-33%</u>	<u>8%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	36,696	40,142	28,748	-22%	72%	29,554	-26%	3%
Total Internal Charges / Other	<u>36,696</u>	<u>40,142</u>	<u>28,748</u>	<u>-22%</u>	<u>72%</u>	<u>29,554</u>	<u>-26%</u>	<u>3%</u>
Total Expenditures	<u><u>809,095</u></u>	<u><u>871,256</u></u>	<u><u>627,087</u></u>	<u><u>-22%</u></u>	<u><u>72%</u></u>	<u><u>642,232</u></u>	<u><u>-26%</u></u>	<u><u>2%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Business Development

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	134,843	186,249	119,359	-11%	64%	156,407	-16%	31%
Operating Expenditures	597,111	860,202	860,202	44%	100%	769,236	-11%	-11%
Internal Charges / Other	22,279	9,972	8,479	-62%	85%	8,517	-15%	-%
Grants & Aids	96,000	582,286	71,773	-25%	12%	335,750	-42%	368%
Total Operating	850,233	1,638,709	1,059,813	25%	65%	1,269,910	-23%	20%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	850,233	1,638,709	1,059,813	25%	65%	1,269,910	-23%	20%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Economic Development - GF	850,233	1,638,709	1,059,813	25%	65%	1,269,910	-23%	20%
Total Funding	850,233	1,638,709	1,059,813	25%	65%	1,269,910	-23%	20%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	1.00	2.00	1.00	2.00	-	1.00
Total Permanent FTE	1.00	2.00	1.00	2.00	-	1.00
Total FTE	1.00	2.00	1.00	2.00	-	1.00

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Growth Management

Program: **Economic Development Business Development Program**

- **Professional Services**

FY 2011/12 Budget is 12% less than FY 2010/11 actual primarily due to a **onetime** expense for the Economic Development Update. This update is not being performed in FY 2011/12.

- **Promotional Activities**

FY 2011/12 Budget is 40% over FY 2010/11 actual due to the expenditures for last fiscal year not including magazine advertisements that were anticipated to occur did. Appropriations for these advertisements are anticipated to be utilized in FY 2011/12.

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Business Development

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	99,762	137,321	87,842	-12%	64%	119,058	-13%	36%
510140 Overtime	131	-	-	-%	-%	-	-%	-%
510150 Special Pay	3,130	3,756	3,756	20%	100%	7,124	90%	90%
510210 Social Security Matching	7,572	10,134	6,551	-13%	65%	9,108	-10%	39%
510220 Retirement Contributions	13,141	18,282	10,794	-18%	59%	7,036	-62%	-35%
510230 Health And Life Insurance	10,922	16,550	10,315	-6%	62%	16,685	1%	62%
510240 Workers Compensation	185	206	101	-45%	49%	83	-60%	-18%
510900 Salary Adjustment Increase	-	-	-	-%	-%	-2,687	-%	-%
Total Personal Services	<u>134,843</u>	<u>186,249</u>	<u>119,359</u>	<u>-11%</u>	<u>64%</u>	<u>156,407</u>	<u>-16%</u>	<u>31%</u>
Operating Expenditures								
530310 Professional Services	466,737	803,414	803,414	72%	100%	703,414	-12%	-12%
530340 Other Services	80,000	-	-	-%	-%	-	-%	-%
530400 Travel And Per Diem	1,041	1,500	40	-96%	3%	1,500	-%	3,650%
530440 Rental And Leases	27,472	18,438	27,472	-%	149%	27,472	49%	-%
530470 Printing And Binding	-	250	-	-%	-%	250	-%	-%
530480 Promotional Activities	3,880	25,000	17,886	361%	72%	25,000	-%	40%
530490 Other Current Charges & Obliga	506	300	-	-%	-%	300	-%	-%
530510 Office Supplies	-	300	-	-%	-%	300	-%	-%
530520 Operating Supplies	515	500	70	-86%	14%	500	-%	614%
530540 Books, Publications, Subscriptio	16,960	9,500	11,270	-34%	119%	9,500	-%	-16%
530550 Training	-	1,000	50	-%	5%	1,000	-%	1,900%
Total Operating Expenditures	<u>597,111</u>	<u>860,202</u>	<u>860,202</u>	<u>44%</u>	<u>100%</u>	<u>769,236</u>	<u>-11%</u>	<u>-11%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	22,279	9,972	8,479	-62%	85%	8,517	-15%	-%
Total Internal Charges / Other	<u>22,279</u>	<u>9,972</u>	<u>8,479</u>	<u>-62%</u>	<u>85%</u>	<u>8,517</u>	<u>-15%</u>	<u>-%</u>
Grants & Aids								
580821 Aid To Private Organizations	96,000	582,286	71,773	-25%	12%	335,750	-42%	368%
Total Grants & Aids	<u>96,000</u>	<u>582,286</u>	<u>71,773</u>	<u>-25%</u>	<u>12%</u>	<u>335,750</u>	<u>-42%</u>	<u>368%</u>
Total Expenditures	<u><u>850,233</u></u>	<u><u>1,638,709</u></u>	<u><u>1,059,813</u></u>	<u><u>25%</u></u>	<u><u>65%</u></u>	<u><u>1,269,910</u></u>	<u><u>-23%</u></u>	<u><u>20%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Growth Management

17-92 Community Redevelopment Agency

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 Adopted % Change (4) vs (2)	% Change (4) vs (3)
Personal Services	151,996	181,571	166,849	10%	92%	179,075	-1%	7%
Operating Expenditures	413,076	743,124	262,550	-36%	35%	213,822	-71%	-19%
Internal Charges / Other	7,762	21,740	10,891	40%	50%	15,381	-29%	41%
Grants & Aids	720,037	5,382,436	724,174	1%	13%	25,670	-100%	-96%
Total Operating	1,292,871	6,328,871	1,164,464	-10%	18%	433,948	-93%	-63%
Capital Outlay	2,087	1,202,412	-	-%	-%	-	-%	-%
Total Expenditures	1,294,958	7,531,283	1,164,464	-10%	15%	433,948	-94%	-63%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 Adopted % Change	% Change
Growth Management Grants	8,993	11,265	-	-%	-%	4,562	-60%	-%
17/92 Redevelopment Fund	1,285,965	7,520,018	1,164,464	-9%	15%	429,386	-94%	-63%
Total Funding	1,294,958	7,531,283	1,164,464	-10%	15%	433,948	-94%	-63%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	1.95	1.95	-	2.00	0.05	0.05
Total Permanent FTE	1.95	1.95	-	2.00	0.05	0.05
Total FTE	1.95	1.95	-	2.00	0.05	0.05

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Growth Management

Program: **17-92 Community Redevelopment Agency**

- **Professional Services**

FY 2011/12 Adopted Budget is \$206,002 less than FY 2010/11 actual due to completion of the updated CRA Master Plan.

- **Other Services**

FY 2011/12 Budget is \$13,291 over FY 2010/11 actual. Budget covers costs associated with the Fern Park Beautification Project – median landscaping includes maintenance of garden beds and lawns on a bi-monthly basis. Cost variance is predicated on tree and plant replacements.

- **Utilities**

FY 2011/12 Budget is \$19,091 more than FY 2010/11 actual. The prior year negotiated price with Lynx for trash collection was less than anticipated and utility costs associated with 70 street lights was moved from the grant fund into the 17-92 CRA. This budget will be adjusted in FY 2012/13 to more accurately reflect actual costs.

- **Repair and Maintenance Services**

FY 2011/12 Budget is \$120,490 over FY 2010/11 actual due to \$120,000 in unspent funding for mast arm painting projects.

- **Grants and Aids**

FY 2011/12 Budget is \$400K less than FY 2010/11 and \$5.6M less than FY2010/11 budget as a result of a reclassification of committed funding for other agencies and private organizations to reserves.

Seminole County Government
2 Year Budget Comparison Report

Growth Management

17-92 Community Redevelopment Agency

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	118,125	139,210	130,341	10%	94%	141,472	2%	9%
510150 Special Pay	107	1,019	312	192%	31%	4,116	304%	1,219%
510210 Social Security Matching	8,925	10,649	10,152	14%	95%	10,803	1%	6%
510220 Retirement Contributions	11,912	15,495	12,224	3%	79%	7,060	-54%	-42%
510230 Health And Life Insurance	12,519	14,989	13,632	9%	91%	15,525	4%	14%
510240 Workers Compensation	408	209	188	-54%	90%	99	-53%	-47%
Total Personal Services	<u>151,996</u>	<u>181,571</u>	<u>166,849</u>	<u>10%</u>	<u>92%</u>	<u>179,075</u>	<u>-1%</u>	<u>7%</u>
Operating Expenditures								
530310 Professional Services	367,219	522,168	206,002	-44%	39%	-	-%	-%
530340 Other Services	21,142	-	31,709	50%	-%	45,000	-%	42%
530400 Travel And Per Diem	848	1,000	774	-9%	77%	1,000	-%	29%
530420 Freight & Postage Services	-	100	-	-%	-%	100	-%	-%
530430 Utilities	8,993	47,265	7,971	-11%	17%	27,062	-43%	240%
530460 Repair And Maintenance Servic	12,506	157,831	13,840	11%	9%	134,330	-15%	871%
530470 Printing And Binding	-	10,000	-	-%	-%	1,000	-90%	-%
530480 Promotional Activities	-	500	-	-%	-%	500	-%	-%
530490 Other Current Charges & Obliga	452	-	896	98%	-%	750	-%	-16%
530510 Office Supplies	304	500	143	-53%	29%	250	-50%	75%
530520 Operating Supplies	-	500	-	-%	-%	500	-%	-%
530540 Books, Publications, Subscriptio	1,612	1,115	570	-65%	51%	1,185	6%	108%
530550 Training	-	2,145	645	-%	30%	2,145	-%	233%
Total Operating Expenditures	<u>413,076</u>	<u>743,124</u>	<u>262,550</u>	<u>-36%</u>	<u>35%</u>	<u>213,822</u>	<u>-71%</u>	<u>-19%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	7,762	21,740	10,891	40%	50%	15,381	-29%	41%
Total Internal Charges / Other	<u>7,762</u>	<u>21,740</u>	<u>10,891</u>	<u>40%</u>	<u>50%</u>	<u>15,381</u>	<u>-29%</u>	<u>41%</u>
Grants & Aids								
580811 Aid To Governmental Agencies	33,000	2,879,445	426,175	1,191%	15%	25,670	-99%	-94%
580821 Aid To Private Organizations	687,037	2,502,991	297,999	-57%	12%	-	-%	-%
Total Grants & Aids	<u>720,037</u>	<u>5,382,436</u>	<u>724,174</u>	<u>1%</u>	<u>13%</u>	<u>25,670</u>	<u>-100%</u>	<u>-96%</u>
Capital Outlay								
560650 Construction In Progress	-	1,202,412	-	-%	-%	-	-%	-%
560670 Roads	2,087	-	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>2,087</u>	<u>1,202,412</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>1,294,958</u></u>	<u><u>7,531,283</u></u>	<u><u>1,164,464</u></u>	<u><u>-10%</u></u>	<u><u>15%</u></u>	<u><u>433,948</u></u>	<u><u>-94%</u></u>	<u><u>-63%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Growth Management

Comprehensive & Current Planning Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,668,008	1,366,316	1,273,706	-24%	93%	1,245,779	-9%	-2%
Operating Expenditures	444,810	493,141	200,522	-55%	41%	373,010	-24%	86%
Internal Charges / Other	180,956	135,989	97,884	-46%	72%	110,813	-19%	13%
Total Operating	2,293,774	1,995,446	1,572,112	-31%	79%	1,729,602	-13%	10%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	2,293,774	1,995,446	1,572,112	-31%	79%	1,729,602	-13%	10%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	2,118,520	1,897,240	1,512,059	-29%	80%	1,729,602	-9%	14%
ARRA - Energy & Conservation	175,254	98,206	60,053	-66%	61%	-	-%	-%
Total Funding	2,293,774	1,995,446	1,572,112	-31%	79%	1,729,602	-13%	10%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	21.20	18.20	-3.00	17.20	-1.00	-4.00
Total Permanent FTE	21.20	18.20	-3.00	17.20	-1.00	-4.00
Total FTE	21.20	18.20	-3.00	17.20	-1.00	-4.00

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Growth Management

Program: **Comprehensive & Current Planning Program**

- **Professional Services**

FY 2011/12 Budget is over FY 2010/11 actual primarily for the following.

General Planning Services –Funds were not expended due to legislative changes for Growth Management occurring in FY 2011/12. The department delayed moving forward with any studies until legislation was passed.

- **Other Services**

FY 2011/12 Budget is \$1,890 over FY 2010/11 actual largely due to pool abatements related to foreclosed homes. It is anticipated that all funds will be expended in FY 2011/12. This item is offset by code enforcement lien revenue.

- **Training**

FY 2011/12 Budget is over FY 2010/11 actual due to funds budgeted for the Florida American Planning Association in FY 2010/11 being paid for by the Planning Manager in lieu of requesting reimbursement.

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Comprehensive & Current Planning Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,260,687	1,012,874	960,666	-24%	95%	944,105	-7%	-2%
510150 Special Pay	4,224	3,437	1,441	-66%	42%	30,241	780%	1,999%
510210 Social Security Matching	91,913	77,486	69,709	-24%	90%	72,225	-7%	4%
510220 Retirement Contributions	128,292	110,455	90,052	-30%	82%	45,774	-59%	-49%
510230 Health And Life Insurance	162,080	160,544	151,154	-7%	94%	152,771	-5%	1%
510240 Workers Compensation	11,690	1,520	684	-94%	45%	663	-56%	-3%
511000 Contra Personal Services	9,122	-	-	-	-	-	-	-
Total Personal Services	<u>1,668,008</u>	<u>1,366,316</u>	<u>1,273,706</u>	<u>-24%</u>	<u>93%</u>	<u>1,245,779</u>	<u>-9%</u>	<u>-2%</u>
Operating Expenditures								
530310 Professional Services	406,231	434,991	158,838	-61%	37%	322,500	-26%	103%
530340 Other Services	6,333	-	3,110	-51%	-	5,000	-	61%
530400 Travel And Per Diem	2,122	3,585	2,416	14%	67%	2,000	-44%	-17%
530420 Freight & Postage Services	18	300	16	-11%	5%	300	-	1,775%
530490 Other Current Charges & Obliga	19,323	30,580	23,646	22%	77%	27,500	-10%	16%
530510 Office Supplies	390	3,325	1,638	320%	49%	2,500	-25%	53%
530520 Operating Supplies	330	3,450	1,833	455%	53%	2,000	-42%	9%
530540 Books, Publications, Subscriptio	10,063	12,460	6,820	-32%	55%	6,760	-46%	-1%
530550 Training	-	4,450	2,205	-	50%	4,450	-	102%
Total Operating Expenditures	<u>444,810</u>	<u>493,141</u>	<u>200,522</u>	<u>-55%</u>	<u>41%</u>	<u>373,010</u>	<u>-24%</u>	<u>86%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	180,956	133,301	97,884	-46%	73%	110,539	-17%	13%
540201 Insurance	-	2,688	-	-	-	274	-90%	-
Total Internal Charges / Other	<u>180,956</u>	<u>135,989</u>	<u>97,884</u>	<u>-46%</u>	<u>72%</u>	<u>110,813</u>	<u>-19%</u>	<u>13%</u>
Total Expenditures	<u><u>2,293,774</u></u>	<u><u>1,995,446</u></u>	<u><u>1,572,112</u></u>	<u><u>-31%</u></u>	<u><u>79%</u></u>	<u><u>1,729,602</u></u>	<u><u>-13%</u></u>	<u><u>10%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Mass Transit Program (LYNX)

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	4,175,340	4,024,773	3,855,764	-8%	96%	3,855,764	-4%	-%
Grants & Aids	216,000	228,184	228,184	6%	100%	228,184	-%	-%
Total Operating	4,391,340	4,252,957	4,083,948	-7%	96%	4,083,948	-4%	-%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	4,391,340	4,252,957	4,083,948	-7%	96%	4,083,948	-4%	-%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Ninth-cent Fuel Tax Fund	4,175,340	4,024,773	3,855,764	-8%	96%	3,855,764	-4%	-%
17/92 Redevelopment Fund	216,000	228,184	228,184	6%	100%	228,184	-%	-%
Total Funding	4,391,340	4,252,957	4,083,948	-7%	96%	4,083,948	-4%	-%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Mass Transit Program (LYNX)

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530340 Other Services	4,175,340	3,855,764	3,855,764	-8%	100%	3,855,764	-%	-%
530490 Other Current Charges & Obliga	-	169,009	-	-%	-%	-	-%	-%
Total Operating Expenditures	<u>4,175,340</u>	<u>4,024,773</u>	<u>3,855,764</u>	<u>-8%</u>	<u>96%</u>	<u>3,855,764</u>	<u>-4%</u>	<u>-%</u>
Grants & Aids								
580811 Aid To Governmental Agencies	216,000	228,184	228,184	6%	100%	228,184	-%	-%
Total Grants & Aids	<u>216,000</u>	<u>228,184</u>	<u>228,184</u>	<u>6%</u>	<u>100%</u>	<u>228,184</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>4,391,340</u></u>	<u><u>4,252,957</u></u>	<u><u>4,083,948</u></u>	<u><u>-7%</u></u>	<u><u>96%</u></u>	<u><u>4,083,948</u></u>	<u><u>-4%</u></u>	<u><u>-%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Building Program

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	2,038,403	2,056,102	2,007,660	-2%	98%	1,996,231	-3%	-1%
Operating Expenditures	30,753	122,787	43,200	40%	35%	108,972	-11%	152%
Internal Charges / Other	432,484	465,364	394,083	-9%	85%	373,376	-20%	-5%
Total Operating	2,501,640	2,644,253	2,444,943	-2%	92%	2,478,579	-6%	1%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	2,501,640	2,644,253	2,444,943	-2%	92%	2,478,579	-6%	1%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	117,623	117,328	113,058	-4%	96%	115,322	-2%	2%
Building Program Fund	2,384,017	2,526,925	2,331,885	-2%	92%	2,363,257	-6%	1%
Total Funding	2,501,640	2,644,253	2,444,943	-2%	92%	2,478,579	-6%	1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	29.00	28.70	-0.30	28.70	-	-0.30
Total Permanent FTE	29.00	28.70	-0.30	28.70	-	-0.30
Total FTE	29.00	28.70	-0.30	28.70	-	-0.30

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Growth Management

Program: **Building Program**

- **Other Services**

FY 2011/12 Budget is \$23,103 over FY 2010/11 actual primarily for the following:

Scanning – Scanning is done by an outside agency since Building does not have staff to dedicate to this task. Staff could not recall boxes to scan due to a change over from one storage facility to another, therefore these funds were not fully utilized. Staff anticipates the funds to be fully expended in FY 2011/12.

- **Printing & Binding**

FY 2011/12 Budget is \$3,000 over FY 2010/11 actual due to 2-part receipt Paper, 3 part Building Permits and Hard Cards being obtained from the copy center. Funds will be reduced in the FY 2012/13 Budget.

- **Other Current Charges & Obligations**

FY 2011/12 Budget is \$4,009 less than FY 2010/11 actual primarily due to reimbursement/refunds to customers was paid from this account. This action will occur sporadically.

- **Operating Supplies/Equipment**

FY 2011/12 Budget is \$25,700 over FY 2010/11 actual due to the following:

Truck Mounted Modems – Modems were not purchased in FY 2010/11. Modems are leased from Motorola by the Public Safety Department for (16) inspector's trucks. Once a lease runs out, the Building Division is given the option to purchase at a reduced price from Motorola. The full cost of a modem is \$4,000, the reduced price is \$2,500. The modems are approximately 10 years old and could go out at any point in time. Building is looking to acquire Air Cards for the inspector's vehicles, thus reducing the cost to approximately \$10K per year.

- **Books/Publications/Subscriptions**

FY 2011/12 Budget is over FY 2010/11 actual primarily due to the following:

The Building Code Cycle is every three years with updates during the interim as well as code books for various trades as needed. The Building Code Books are received from the Florida Building Code and the International Building Council. Online downloads for 16 inspectors are obtained as well as three complete set of code books for the Building Official, Chief Inspector and the Plans Examiners, as well as other staff as needed. In FY 10/11, only the updates were needed and therefore the cost was less than anticipated.

- **Training**

The training budget is based on a Department of Community Affairs Certification surcharge that is collected. The surcharge *requires* funds be utilized for training only, for the enforcement of the Building Code. A reconciliation report (revenues/expenditures) is sent to the Department of Community Affairs quarterly.

Seminole County Government
2 Year Budget Comparison Report

Growth Management

Building Program

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,479,738	1,451,701	1,473,168	-%	101%	1,454,961	-%	-1%
510140 Overtime	5,472	30,002	6,316	15%	21%	19,994	-33%	217%
510150 Special Pay	1,596	1,596	1,596	-%	100%	49,927	3,028%	3,028%
510210 Social Security Matching	106,919	113,349	106,314	-1%	94%	112,833	-%	6%
510220 Retirement Contributions	150,176	159,706	136,178	-9%	85%	72,421	-55%	-47%
510230 Health And Life Insurance	249,250	280,687	274,740	10%	98%	276,969	-1%	1%
510240 Workers Compensation	45,252	19,061	9,348	-79%	49%	9,126	-52%	-2%
Total Personal Services	<u>2,038,403</u>	<u>2,056,102</u>	<u>2,007,660</u>	<u>-2%</u>	<u>98%</u>	<u>1,996,231</u>	<u>-3%</u>	<u>-1%</u>
Operating Expenditures								
530340 Other Services	20,338	44,000	20,897	3%	47%	44,000	-%	111%
530400 Travel And Per Diem	1,535	5,000	2,982	94%	60%	3,500	-30%	17%
530460 Repair And Maintenance Serv	201	200	-	-%	-%	200	-%	-%
530470 Printing And Binding	-	6,000	-	-%	-%	3,000	-50%	-%
530490 Other Current Charges & Obliga	328	2,400	5,509	1,580%	230%	1,500	-38%	-73%
530510 Office Supplies	3,701	7,850	5,451	47%	69%	5,250	-33%	-4%
530520 Operating Supplies	2,597	9,375	6,239	140%	67%	6,500	-31%	4%
530521 Operating Supplies - Equipment	-	25,700	-	-%	-%	25,700	-%	-%
530540 Books, Publications, Subscriptio	2,053	9,322	1,752	-15%	19%	9,322	-%	432%
530550 Training	-	12,940	370	-%	3%	10,000	-23%	2,603%
Total Operating Expenditures	<u>30,753</u>	<u>122,787</u>	<u>43,200</u>	<u>40%</u>	<u>35%</u>	<u>108,972</u>	<u>-11%</u>	<u>152%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	432,484	465,364	394,083	-9%	85%	364,123	-22%	-8%
540201 Insurance	-	-	-	-%	-%	9,253	-%	-%
Total Internal Charges / Other	<u>432,484</u>	<u>465,364</u>	<u>394,083</u>	<u>-9%</u>	<u>85%</u>	<u>373,376</u>	<u>-20%</u>	<u>-5%</u>
Total Expenditures	<u><u>2,501,640</u></u>	<u><u>2,644,253</u></u>	<u><u>2,444,943</u></u>	<u><u>-2%</u></u>	<u><u>92%</u></u>	<u><u>2,478,579</u></u>	<u><u>-6%</u></u>	<u><u>1%</u></u>

Leisure Services

- Tourism Development
- Leisure Services Business Office
- Recreational Activities & Programs
- Greenways & Trails
- Library Services
- Extension Service
- Natural Lands
- Agency Funds

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	7,523,191	7,565,767	7,097,782	-6%	94%	7,265,825	-4%	2%
Operating Expenditures	4,504,991	5,334,652	4,821,561	7%	90%	5,257,054	-1%	9%
Internal Charges / Other	1,759,931	2,216,902	1,569,461	-11%	71%	1,772,007	-20%	13%
Grants & Aids	428,047	507,424	365,370	-15%	72%	471,819	-7%	29%
Total Operating	14,216,160	15,624,745	13,854,174	-3%	89%	14,766,705	-5%	7%
Capital Outlay	909,743	3,234,855	1,165,869	28%	36%	981,859	-70%	-16%
Total Expenditures	15,125,903	18,859,600	15,020,043	-1%	80%	15,748,564	-16%	5%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	12,789,736	14,368,515	12,760,653	-%	89%	13,480,765	-6%	6%
Natural Lands Donation Fund	81,101	111,870	76,357	-6%	68%	154,893	38%	103%
Boating Improvement Fund	64,123	550,590	118,663	85%	22%	27,670	-95%	-77%
Tourist Development Fund/ 3%	337,825	351,589	336,812	-%	96%	387,016	10%	15%
Tourist Dev - Prof Sports	1,383,191	1,390,177	1,290,309	-7%	93%	1,431,097	3%	11%
FRDAP Grants	-	208,296	72,685	-%	35%	-	-%	-%
Leisure Services Grants	145,161	200,000	-	-%	-%	-	-%	-%
Library-Impact Fee	57,067	100,000	34,479	-40%	34%	221,783	122%	543%
Infrastructure Imp/Capital	45,358	6,532	1,678	-96%	26%	-	-%	-%
Natural Lands Project 1996	1,334	-	-	-%	-%	-	-%	-%
Natural Lands/Trails Bond Fund	101,677	1,453,241	199,655	96%	14%	10,000	-99%	-95%
Leisure Services Donations	1,554	8,928	2,371	53%	27%	7,204	-19%	204%
Libraries - Designated	72,538	85,907	58,001	-20%	68%	7,251	-92%	-87%
Historical Commission	2,850	23,955	4,014	41%	17%	20,885	-13%	420%
4-H Counsel Coop Extension	41,464	-	49,851	20%	-%	-	-%	-%
Extension Service Programs	924	-	14,515	1,471%	-%	-	-%	-%
Total Funding	15,125,903	18,859,600	15,020,043	-1%	80%	15,748,564	-16%	5%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Tourism Development	1,648,191	1,665,724	1,559,105	-5%	94%	1,676,097	1%	8%
Leisure Services Business Office	543,424	656,086	489,253	-10%	75%	930,772	42%	90%
Recreational Activities & Programs	3,155,872	4,006,519	3,331,052	6%	83%	3,593,821	-10%	8%
Greenways & Trails	2,807,351	3,582,080	2,629,949	-6%	73%	2,605,615	-27%	-1%
Library Services	6,206,581	6,739,793	6,155,743	-1%	91%	6,156,533	-9%	-%
Extension Service	361,650	474,949	380,934	5%	80%	452,865	-5%	19%
Natural Lands	360,446	1,734,449	409,641	14%	24%	332,861	-81%	-19%
Agency Funds	42,388	-	64,366	52%	-%	-	-%	-%
Total Expenditures	15,125,903	18,859,600	15,020,043	-1%	80%	15,748,564	-16%	5%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
	Full-Time	111.00	109.00	-2.00	108.00	-1.00
Part-Time	23.00	24.12	1.12	25.12	1.00	2.12
Total Permanent FTE	134.00	133.12	-0.88	133.12	-	-0.88
Total FTE	134.00	133.12	-0.88	133.12	-	-0.88

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	4,957,953	4,914,733	4,676,742	-6%	95%	4,756,753	-3%	2%
510125 Part-time Regular Wages	712,863	696,586	676,758	-5%	97%	717,972	3%	6%
510140 Overtime	3,750	9,897	4,344	16%	44%	10,889	10%	151%
510150 Special Pay	11,822	11,196	7,953	-33%	71%	230,872	1,962%	2,803%
510210 Social Security Matching	419,020	429,632	401,420	-4%	93%	419,317	-2%	4%
510220 Retirement Contributions	586,560	590,198	508,324	-13%	86%	268,302	-55%	-47%
510230 Health And Life Insurance	757,989	873,473	802,559	6%	92%	841,525	-4%	5%
510240 Workers Compensation	73,234	40,052	19,682	-73%	49%	20,195	-50%	3%
Total Personal Services	7,523,191	7,565,767	7,097,782	-6%	94%	7,265,825	-4%	2%
Operating Expenditures								
530310 Professional Services	25,242	34,250	39,154	55%	114%	129,827	279%	232%
530340 Other Services	1,787,701	2,663,100	2,348,066	31%	88%	2,773,216	4%	18%
530400 Travel And Per Diem	24,000	30,790	22,432	-7%	73%	47,347	54%	111%
530410 Communications Services	-	-	-	-%	-%	240	-%	-%
530420 Freight & Postage Services	8,344	1,850	422	-95%	23%	2,000	8%	374%
530430 Utilities	15,573	539,660	604,571	3,782%	112%	522,497	-3%	-14%
530439 Utilities - Other	-	143,438	96,460	-%	67%	139,397	-3%	45%
530440 Rental And Leases	321,438	325,823	316,852	-1%	97%	301,305	-8%	-5%
530460 Repair And Maintenance Services	293,155	417,689	359,370	23%	86%	527,344	26%	47%
530469 Repairs/Maintenance-Other Structures	337,389	279,263	257,246	-24%	92%	71,886	-74%	-72%
530470 Printing And Binding	40,730	54,751	5,367	-87%	10%	42,709	-22%	696%
530480 Promotional Activities	802,321	275,492	265,157	-67%	96%	206,982	-25%	-22%
530490 Other Current Charges & Obligations	76,461	14,409	26,744	-65%	186%	11,178	-22%	-58%
530499 Other Chgs/Ob-Contingency	701	99,567	2,100	200%	2%	24,771	-75%	1,080%
530510 Office Supplies	23,757	33,448	19,496	-18%	58%	31,636	-5%	62%
530520 Operating Supplies	567,666	316,108	355,623	-37%	113%	342,028	8%	-4%
530521 Operating Supplies - Equipment	26,469	2,089	12,290	-54%	588%	3,743	79%	-70%
530529 Operating Supplies - Other	89,467	81,001	50,864	-43%	63%	50,998	-37%	-%
530540 Books, Publications, Subscriptions	64,577	17,519	19,511	-70%	111%	23,215	33%	19%
530550 Training	-	4,405	19,836	-%	450%	4,735	7%	-76%
Total Operating Expenditures	4,504,991	5,334,652	4,821,561	7%	90%	5,257,054	-1%	9%
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	1,511,826	1,963,018	1,468,851	-3%	75%	1,588,376	-19%	8%
540201 Insurance	248,105	253,884	100,610	-59%	40%	183,631	-28%	83%
Total Internal Charges / Other	1,759,931	2,216,902	1,569,461	-11%	71%	1,772,007	-20%	13%
Grants & Aids								
580811 Aid To Governmental Agencies	35,123	154,500	14,340	-59%	9%	120,000	-22%	737%
580821 Aid To Private Organizations	392,924	352,924	351,030	-11%	99%	351,819	-%	-%
Total Grants & Aids	428,047	507,424	365,370	-15%	72%	471,819	-7%	29%
Capital Outlay								
560610 Land	14,493	-	-	-%	-%	-	-%	-%
560630 Infrastructure	-	684,210	101,773	-%	15%	-	-%	-%
560642 Equipment >\$4999	9,798	5,000	-	-%	-%	-	-%	-%
560646 Capital Software	-	17,500	-	-%	-%	-	-%	-%
560650 Construction In Progress	69,097	1,658,069	268,799	289%	16%	-	-%	-%
560660 Books, Publications, & Library Materials	816,355	870,076	795,297	-3%	91%	981,859	13%	23%
Total Capital Outlay	909,743	3,234,855	1,165,869	28%	36%	981,859	-70%	-16%
Total Expenditures	15,125,903	18,859,600	15,020,043	-1%	80%	15,748,564	-16%	5%

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Tourism Development

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	292,265	263,288	257,407	-12%	98%	258,609	-2%	-%
Operating Expenditures	997,185	1,057,045	981,110	-2%	93%	1,095,039	4%	12%
Internal Charges / Other	93,741	102,891	95,588	2%	93%	97,449	-5%	2%
Grants & Aids	265,000	225,000	225,000	-15%	100%	225,000	-%	-%
Total Operating	1,648,191	1,648,224	1,559,105	-5%	95%	1,676,097	2%	8%
Capital Outlay	-	17,500	-	-%	-%	-	-%	-%
Total Expenditures	1,648,191	1,665,724	1,559,105	-5%	94%	1,676,097	1%	8%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Tourist Development Fund/ 3%	265,000	275,547	268,796	1%	98%	245,000	-11%	-9%
Tourist Dev - Prof Sports	1,383,191	1,390,177	1,290,309	-7%	93%	1,431,097	3%	11%
Total Funding	1,648,191	1,665,724	1,559,105	-5%	94%	1,676,097	1%	8%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	5.00	4.00	-1.00	4.00	-	-1.00
Total Permanent FTE	5.00	4.00	-1.00	4.00	-	-1.00
Total FTE	5.00	4.00	-1.00	4.00	-	-1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Leisure Services

Program: Tourism Development

- **Other Services**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Airport Advertising – \$8,064 expense was not budgeted in FY 2010/11.

Burelles National Clip Service – \$7,500 budget moved from Professional Services in FY 2010/11 to Other Services in FY 2011/12.

Central Florida Sports Commission – \$103,317 budget moved from Promotional Activities in FY 2010/11 to Other Services in FY 2011/12.

- **Travel and Per Diem**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Tradeshows – London Conference and additional Visit Florida tradeshows were added in FY 2011/12 budget. In addition, the number of tradeshows for Sports & Leisure and Meetings & Conferences increased.

- **Printing and Binding**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Rack Brochures and Visitor Guides – The increase is due to the anticipated printing of rack brochures and visitor guides to update changes in County attractions.

- **Promotional Activities**

FY 2011/12 Budget is less than FY 2010/11 actual *primarily* for the following:

Central Florida Sports Commission – \$103,317 budget moved from Promotional Activities in FY 2010/11 to Other Services in FY 2011/12. This decrease was offset slightly by the increase in promotional items budgeted in anticipation of additional tradeshow attendance.

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Tourism Development

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	222,409	196,872	196,014	-12%	100%	196,872	-%	-%
510150 Special Pay	1,682	1,056	1,056	-37%	100%	7,792	638%	638%
510210 Social Security Matching	16,521	15,061	14,681	-11%	97%	15,061	-%	3%
510220 Retirement Contributions	22,461	21,274	18,129	-19%	85%	9,667	-55%	-47%
510230 Health And Life Insurance	28,476	28,729	27,381	-4%	95%	29,080	1%	6%
510240 Workers Compensation	716	296	146	-80%	49%	137	-54%	-6%
Total Personal Services	<u>292,265</u>	<u>263,288</u>	<u>257,407</u>	<u>-12%</u>	<u>98%</u>	<u>258,609</u>	<u>-2%</u>	<u>-%</u>
Operating Expenditures								
530310 Professional Services	5,620	7,500	5,729	2%	76%	127	-98%	-98%
530340 Other Services	51,558	638,889	636,314	1,134%	100%	758,270	19%	19%
530400 Travel And Per Diem	14,025	20,345	15,155	8%	74%	34,700	71%	129%
530410 Communications Services	-	-	-	-%	-%	240	-%	-%
530420 Freight & Postage Services	1,909	550	128	-93%	23%	1,200	118%	838%
530430 Utilities	1,222	2,000	-	-%	-%	2,080	4%	-%
530440 Rental And Leases	44,922	46,240	46,240	3%	100%	46,239	-%	-%
530470 Printing And Binding	37,202	49,901	956	-97%	2%	30,000	-40%	3,038%
530480 Promotional Activities	801,726	275,492	262,394	-67%	95%	206,982	-25%	-21%
530490 Other Current Charges & Obliga	1,805	-	266	-85%	-%	60	-%	-77%
530510 Office Supplies	628	1,000	1,107	76%	111%	1,500	50%	36%
530520 Operating Supplies	3,103	3,784	322	-90%	9%	300	-92%	-7%
530540 Books, Publications, Subscriptio	33,465	11,344	12,499	-63%	110%	13,341	18%	7%
Total Operating Expenditures	<u>997,185</u>	<u>1,057,045</u>	<u>981,110</u>	<u>-2%</u>	<u>93%</u>	<u>1,095,039</u>	<u>4%</u>	<u>12%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	93,741	102,891	95,588	2%	93%	97,449	-5%	2%
Total Internal Charges / Other	<u>93,741</u>	<u>102,891</u>	<u>95,588</u>	<u>2%</u>	<u>93%</u>	<u>97,449</u>	<u>-5%</u>	<u>2%</u>
Grants & Aids								
580821 Aid To Private Organizations	265,000	225,000	225,000	-15%	100%	225,000	-%	-%
Total Grants & Aids	<u>265,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-15%</u>	<u>100%</u>	<u>225,000</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560646 Capital Software	-	17,500	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>-</u>	<u>17,500</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>1,648,191</u></u>	<u><u>1,665,724</u></u>	<u><u>1,559,105</u></u>	<u><u>-5%</u></u>	<u><u>94%</u></u>	<u><u>1,676,097</u></u>	<u><u>1%</u></u>	<u><u>8%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Leisure Services

Leisure Services Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	460,799	463,063	444,341	-4%	96%	509,696	10%	15%
Operating Expenditures	18,036	32,179	10,874	-40%	34%	130,574	306%	1,101%
Internal Charges / Other	64,589	40,844	34,038	-47%	83%	43,683	7%	28%
Grants & Aids	-	120,000	-	-%	-%	246,819	106%	-%
Total Operating	543,424	656,086	489,253	-10%	75%	930,772	42%	90%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	543,424	656,086	489,253	-10%	75%	930,772	42%	90%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	542,405	651,359	487,122	-10%	75%	927,649	42%	90%
Leisure Services Donations	1,019	4,727	2,131	109%	45%	3,123	-34%	47%
Total Funding	543,424	656,086	489,253	-10%	75%	930,772	42%	90%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	5.00	5.00	-	6.00	1.00	1.00
Total Permanent FTE	5.00	5.00	-	6.00	1.00	1.00
Total FTE	5.00	5.00	-	6.00	1.00	1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Leisure Services

Program: Business Office

- **Office Supplies**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Contract for new copy machine was signed after FY 2011/12 budget was finalized. We no longer need to budget for paper, or ink for the copy machine. We no longer have a fax machine separate from the copy machine therefore do not need to budget for the additional ink. FY 2012/13 budget is proposed to be reduced to \$250 (from \$5,201 in FY 2011/12).

- **Operating Supplies**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Software Service Agreements – were moved from Other Services in FY 2010/11 to Operating Supplies in FY 2011/12.

- **Training**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

FY 2010/11 Actual includes FRPA registration for Director, Business Operations Program Manager and Special Projects Program Manager at \$200 each. Also, the NRPA registration fee of \$413.

Budget in FY 2011/12 includes FRPA conference for Director, Business Operations Program Manager, and Special Projects Program Manager at \$300 each (increase in registration fees) as well as the annual congress registration for NRPA for the Director at \$900.

In FY 2012/13 budget is proposed to be reduced to \$800.

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Leisure Services Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	344,896	341,433	332,526	-4%	97%	386,361	13%	16%
510150 Special Pay	1,596	1,596	1,596	-%	100%	11,700	633%	633%
510210 Social Security Matching	24,853	25,782	23,644	-5%	92%	29,220	13%	24%
510220 Retirement Contributions	38,765	41,207	33,932	-12%	82%	20,275	-51%	-40%
510230 Health And Life Insurance	45,753	50,114	51,203	12%	102%	60,605	21%	18%
510240 Workers Compensation	4,936	2,931	1,440	-71%	49%	1,535	-48%	7%
Total Personal Services	<u>460,799</u>	<u>463,063</u>	<u>444,341</u>	<u>-4%</u>	<u>96%</u>	<u>509,696</u>	<u>10%</u>	<u>15%</u>
Operating Expenditures								
530310 Professional Services	-	-	-	-%	-%	100,000	-%	-%
530340 Other Services	-	15,721	-	-%	-%	-	-%	-%
530400 Travel And Per Diem	2,848	3,000	2,157	-24%	72%	1,930	-36%	-11%
530499 Other Chgs/Ob-Contingency	-	1,527	-	-%	-%	1,583	4%	-%
530510 Office Supplies	5,143	5,201	2,437	-53%	47%	5,201	-%	113%
530520 Operating Supplies	8,074	3,320	3,746	-54%	113%	18,310	452%	389%
530540 Books, Publications, Subscriptio	1,971	1,510	1,521	-23%	101%	1,750	16%	15%
530550 Training	-	1,900	1,013	-%	53%	1,800	-5%	78%
Total Operating Expenditures	<u>18,036</u>	<u>32,179</u>	<u>10,874</u>	<u>-40%</u>	<u>34%</u>	<u>130,574</u>	<u>306%</u>	<u>1,101%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	64,589	40,844	34,038	-47%	83%	43,683	7%	28%
Total Internal Charges / Other	<u>64,589</u>	<u>40,844</u>	<u>34,038</u>	<u>-47%</u>	<u>83%</u>	<u>43,683</u>	<u>7%</u>	<u>28%</u>
Grants & Aids								
580811 Aid To Governmental Agencies	-	120,000	-	-%	-%	120,000	-%	-%
580821 Aid To Private Organizations	-	-	-	-%	-%	126,819	-%	-%
Total Grants & Aids	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>246,819</u>	<u>106%</u>	<u>-%</u>
Total Expenditures	<u><u>543,424</u></u>	<u><u>656,086</u></u>	<u><u>489,253</u></u>	<u><u>-10%</u></u>	<u><u>75%</u></u>	<u><u>930,772</u></u>	<u><u>42%</u></u>	<u><u>90%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Recreational Activities & Programs

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,652,467	1,635,019	1,514,597	-8%	93%	1,556,715	-5%	3%
Operating Expenditures	923,233	1,438,322	1,328,237	44%	92%	1,501,621	4%	13%
Internal Charges / Other	525,016	718,350	413,855	-21%	58%	535,485	-25%	29%
Total Operating	3,100,716	3,791,691	3,256,689	5%	86%	3,593,821	-5%	10%
Capital Outlay	55,156	214,828	74,363	35%	35%	-	-%	-%
Total Expenditures	3,155,872	4,006,519	3,331,052	6%	83%	3,593,821	-10%	8%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	3,034,839	3,691,694	3,184,659	5%	86%	3,430,920	-7%	8%
Tourist Development Fund/ 3%	72,825	76,042	68,016	-7%	89%	142,016	87%	109%
FRDAP Grants	-	208,296	72,685	-%	35%	-	-%	-%
Infrastructure Imp/Capital	45,358	6,532	1,678	-96%	26%	-	-%	-%
Historical Commission	2,850	23,955	4,014	41%	17%	20,885	-13%	420%
Total Funding	3,155,872	4,006,519	3,331,052	6%	83%	3,593,821	-10%	8%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	27.00	26.00	-1.00	26.00	-	-1.00
Part-Time	6.00	7.12	1.12	7.12	-	1.12
Total Permanent FTE	33.00	33.12	0.12	33.12	-	0.12
Total FTE	33.00	33.12	0.12	33.12	-	0.12

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Leisure Services

Program: Recreational Activities and Programs

- **Other Services**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Camps/Programs – FY 2010/11 anticipated summer softball camp, flag football and tennis tournament that did not occur. FY 2011/12 budget includes flag football and USTA tennis tournament.

- **Rental and Leases**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

FY 2010/11 Budget for Sanlando, Sylvan and Soccer Facility was not expended and only 20% of budget for Red Bug was expended. This was due to turnover of staff and projects not completed. Some of the projects were completed without rentals. We were able to borrow equipment internally.

- **Repair and Maintenance**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Fertilizer Treatments – In FY 2010/11 two anticipated fertilizer treatments for each park was not conducted due to the vacant Grounds Coordinator position.

Turf Maintenance – The FY 2011/12 budget was increased at Sylvan Park Soccer Facility for increased turf maintenance to improve soccer fields for National Soccer and Economic Impact Tournaments.

- **Other Charges/Contingency**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Museum Donation Fund – FY 2010/11 unexpended funds were rolled over to the FY 2011/12 budget.

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Recreational Activities & Programs

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	963,541	968,159	895,087	-7%	92%	931,298	-4%	4%
510125 Part-time Regular Wages	249,544	212,267	222,244	-11%	105%	201,258	-5%	-9%
510140 Overtime	3,512	9,897	4,212	20%	43%	10,889	10%	159%
510150 Special Pay	1,596	1,596	1,170	-27%	73%	57,168	3,482%	4,786%
510210 Social Security Matching	90,117	91,002	84,200	-7%	93%	87,474	-4%	4%
510220 Retirement Contributions	124,360	120,594	105,251	-15%	87%	55,492	-54%	-47%
510230 Health And Life Insurance	182,793	210,717	192,218	5%	91%	202,791	-4%	6%
510240 Workers Compensation	37,004	20,787	10,215	-72%	49%	10,345	-50%	1%
Total Personal Services	<u>1,652,467</u>	<u>1,635,019</u>	<u>1,514,597</u>	<u>-8%</u>	<u>93%</u>	<u>1,556,715</u>	<u>-5%</u>	<u>3%</u>
Operating Expenditures								
530340 Other Services	513,657	636,628	534,533	4%	84%	616,538	-3%	15%
530400 Travel And Per Diem	200	800	-	-%	-%	800	-%	-%
530420 Freight & Postage Services	283	-	-	-%	-%	-	-%	-%
530430 Utilities	599	238,715	292,533	48,737%	123%	248,175	4%	-15%
530439 Utilities - Other	-	91,675	71,734	-%	78%	84,820	-7%	18%
530440 Rental And Leases	1,586	7,423	1,260	-21%	17%	3,255	-56%	158%
530460 Repair And Maintenance Servic	102,990	226,384	197,198	91%	87%	315,840	40%	60%
530470 Printing And Binding	425	-	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	12,338	13,597	6,529	-47%	48%	9,999	-26%	53%
530499 Other Chgs/Ob-Contingency	-	23,955	2,100	-%	9%	20,885	-13%	895%
530510 Office Supplies	4,083	5,233	2,999	-27%	57%	5,282	1%	76%
530520 Operating Supplies	274,700	192,511	208,409	-24%	108%	192,937	-%	-7%
530521 Operating Supplies - Equipment	12,007	-	9,729	-19%	-%	1,649	-%	-83%
530540 Books, Publications, Subscriptio	365	1,401	1,183	224%	84%	1,441	3%	22%
530550 Training	-	-	30	-%	-%	-	-%	-%
Total Operating Expenditures	<u>923,233</u>	<u>1,438,322</u>	<u>1,328,237</u>	<u>44%</u>	<u>92%</u>	<u>1,501,621</u>	<u>4%</u>	<u>13%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	395,291	587,010	355,245	-10%	61%	419,185	-29%	18%
540201 Insurance	129,725	131,340	58,610	-55%	45%	116,300	-11%	98%
Total Internal Charges / Other	<u>525,016</u>	<u>718,350</u>	<u>413,855</u>	<u>-21%</u>	<u>58%</u>	<u>535,485</u>	<u>-25%</u>	<u>29%</u>
Capital Outlay								
560642 Equipment >\$4999	9,798	-	-	-%	-%	-	-%	-%
560650 Construction In Progress	45,358	214,828	74,363	64%	35%	-	-%	-%
Total Capital Outlay	<u>55,156</u>	<u>214,828</u>	<u>74,363</u>	<u>35%</u>	<u>35%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>3,155,872</u></u>	<u><u>4,006,519</u></u>	<u><u>3,331,052</u></u>	<u><u>6%</u></u>	<u><u>83%</u></u>	<u><u>3,593,821</u></u>	<u><u>-10%</u></u>	<u><u>8%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Greenways & Trails

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	747,607	742,846	715,386	-4%	96%	719,312	-3%	1%
Operating Expenditures	1,906,435	1,908,763	1,622,839	-15%	85%	1,669,343	-13%	3%
Internal Charges / Other	118,186	211,761	173,061	46%	82%	216,960	2%	25%
Grants & Aids	35,123	34,500	14,340	-59%	42%	-	-%	-%
Total Operating	2,807,351	2,897,870	2,525,626	-10%	87%	2,605,615	-10%	3%
Capital Outlay	-	684,210	104,323	-%	15%	-	-%	-%
Total Expenditures	2,807,351	3,582,080	2,629,949	-6%	73%	2,605,615	-27%	-1%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	2,597,532	2,827,289	2,511,046	-3%	89%	2,573,864	-9%	3%
Boating Improvement Fund	64,123	550,590	118,663	85%	22%	27,670	-95%	-77%
Leisure Services Grants	145,161	200,000	-	-%	-%	-	-%	-%
Leisure Services Donations	535	4,201	240	-55%	6%	4,081	-3%	1,600%
Total Funding	2,807,351	3,582,080	2,629,949	-6%	73%	2,605,615	-27%	-1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	12.00	12.00	-	12.00	-	-
Total Permanent FTE	12.00	12.00	-	12.00	-	-
Total FTE	12.00	12.00	-	12.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Leisure Services

Program: Greenways and Trails

- **Other Services**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Contracted Services – Landscape Maintenance Contracts are paid out based on satisfaction of work completed. If work is not completed to satisfaction, funds are deducted from the contractor payout.

- **Utilities Other**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Water and Landfill – Budget is for anticipated water and landfill usage. Actual may vary based on usage.

- **Repair and Maintenance**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Aquatic Treatment – FY 2011/12 increase in aquatic treatment maintenance for surrounding areas of Passive Parks.

- **Repair and Maintenance – Other Structural Related**

FY 2011/12 Budget is less than FY 2010/11 actual *primarily* for the following:

Trails Resurfacing Program moved to Public Works in FY 2011/12.

- **Operating Supplies**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Spending was interrupted as Parks and Trails Coordinator position was vacant for the last 3 months of the fiscal year.

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Greenways & Trails

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	543,019	535,559	525,042	-3%	98%	521,971	-3%	-1%
510140 Overtime	-	-	59	-%	-%	-	-%	-%
510150 Special Pay	1,596	1,596	1,596	-%	100%	21,804	1,266%	1,266%
510210 Social Security Matching	39,243	40,971	38,744	-1%	95%	39,931	-3%	3%
510220 Retirement Contributions	54,882	58,361	49,082	-11%	84%	25,627	-56%	-48%
510230 Health And Life Insurance	91,733	97,583	96,551	5%	99%	105,977	9%	10%
510240 Workers Compensation	17,134	8,776	4,312	-75%	49%	4,002	-54%	-7%
Total Personal Services	<u>747,607</u>	<u>742,846</u>	<u>715,386</u>	<u>-4%</u>	<u>96%</u>	<u>719,312</u>	<u>-3%</u>	<u>1%</u>
Operating Expenditures								
530340 Other Services	1,104,709	1,258,328	1,071,817	-3%	85%	1,232,287	-2%	15%
530400 Travel And Per Diem	560	-	347	-38%	-%	-	-%	-%
530420 Freight & Postage Services	4,041	300	102	-97%	34%	300	-%	194%
530430 Utilities	13,716	21,468	28,594	108%	133%	22,327	4%	-22%
530439 Utilities - Other	-	22,630	14,589	-%	64%	24,365	8%	67%
530440 Rental And Leases	4,161	2,300	4,652	12%	202%	2,993	30%	-36%
530460 Repair And Maintenance Serv	156,976	187,705	161,692	3%	86%	208,156	11%	29%
530469 Repairs/Maintenance-Other Str	337,389	279,263	257,246	-24%	92%	71,886	-74%	-72%
530470 Printing And Binding	32	-	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	722	-	764	6%	-%	300	-%	-61%
530499 Other Chgs/Ob-Contingency	-	4,201	-	-%	-%	1,326	-68%	-%
530510 Office Supplies	588	792	242	-59%	31%	996	26%	312%
530520 Operating Supplies	178,502	50,115	30,040	-83%	60%	52,749	5%	76%
530521 Operating Supplies - Equipment	14,462	-	1,311	-91%	-%	-	-%	-%
530529 Operating Supplies - Other	89,467	81,001	50,864	-43%	63%	50,998	-37%	-%
530540 Books, Publications, Subscriptio	1,110	540	579	-48%	107%	540	-%	-7%
530550 Training	-	120	-	-%	-%	120	-%	-%
Total Operating Expenditures	<u>1,906,435</u>	<u>1,908,763</u>	<u>1,622,839</u>	<u>-15%</u>	<u>85%</u>	<u>1,669,343</u>	<u>-13%</u>	<u>3%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	118,186	211,761	173,061	46%	82%	207,558	-2%	20%
540201 Insurance	-	-	-	-%	-%	9,402	-%	-%
Total Internal Charges / Other	<u>118,186</u>	<u>211,761</u>	<u>173,061</u>	<u>46%</u>	<u>82%</u>	<u>216,960</u>	<u>2%</u>	<u>25%</u>
Grants & Aids								
580811 Aid To Governmental Agencies	35,123	34,500	14,340	-59%	42%	-	-%	-%
Total Grants & Aids	<u>35,123</u>	<u>34,500</u>	<u>14,340</u>	<u>-59%</u>	<u>42%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560630 Infrastructure	-	684,210	101,773	-%	15%	-	-%	-%
560650 Construction In Progress	-	-	2,550	-%	-%	-	-%	-%
Total Capital Outlay	<u>-</u>	<u>684,210</u>	<u>104,323</u>	<u>-%</u>	<u>15%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>2,807,351</u></u>	<u><u>3,582,080</u></u>	<u><u>2,629,949</u></u>	<u><u>-6%</u></u>	<u><u>73%</u></u>	<u><u>2,605,615</u></u>	<u><u>-27%</u></u>	<u><u>-1%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Leisure Services

Library Services

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 Adopted % Change (4) vs (2)	% Change (4) vs (3)
Personal Services	3,940,149	3,953,142	3,763,950	-4%	95%	3,778,342	-4%	-%
Operating Expenditures	481,785	778,264	724,672	50%	93%	688,325	-12%	-5%
Internal Charges / Other	840,368	1,010,387	745,794	-11%	74%	708,007	-30%	-5%
Grants & Aids	127,924	127,924	126,030	-1%	99%	-	-%	-%
Total Operating	5,390,226	5,869,717	5,360,446	-1%	91%	5,174,674	-12%	-3%
Capital Outlay	816,355	870,076	795,297	-3%	91%	981,859	13%	23%
Total Expenditures	6,206,581	6,739,793	6,155,743	-1%	91%	6,156,533	-9%	-%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 Adopted % Change	% Change
General Fund	6,076,976	6,553,886	6,063,263	-%	93%	5,927,499	-10%	-2%
Library-Impact Fee	57,067	100,000	34,479	-40%	34%	221,783	122%	543%
Libraries - Designated	72,538	85,907	58,001	-20%	68%	7,251	-92%	-87%
Total Funding	6,206,581	6,739,793	6,155,743	-1%	91%	6,156,533	-9%	-%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	53.00	53.00	-	51.00	-2.00	-2.00
Part-Time	17.00	17.00	-	18.00	1.00	1.00
Total Permanent FTE	70.00	70.00	-	69.00	-1.00	-1.00
Total FTE	70.00	70.00	-	69.00	-1.00	-1.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Leisure Services

Program: Library Services

- **Other Services**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Downloadable Audio and Ebooks – FY 2011/12 budget increased due to the implementation of the downloadable audio and ebooks program. Cancelled McNaughton Audio Service under Rental/Leases and moved the funds to Other Services for the downloadable audio and ebooks.

- **Travel and Per Diem**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Local Travel – FY 2011/12 budget increase due to increase in local travel for meetings at Sylvan Lake, bank trips and CPR classes. Employees were not reimbursed appropriately in FY 2010/11.

- **Repair and Maintenance**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Replacement Book Cart Wheels and Safe Repair – FY 2010/11 repairs were lower than anticipated. FY 2011/12 budget is for anticipated repairs at each library.

- **Books, Publications, Subscriptions**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Professional Memberships – The FY 2011/12 budget was increased to include professional memberships to meet Florida standards. This was removed from the budget in the past.

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Library Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	2,562,289	2,511,740	2,425,736	-5%	97%	2,385,934	-5%	-2%
510125 Part-time Regular Wages	463,319	484,319	454,514	-2%	94%	516,714	7%	14%
510140 Overtime	238	-	73	-69%	-%	-	-%	-%
510150 Special Pay	3,756	3,756	939	-75%	25%	116,196	2,994%	12,274%
510210 Social Security Matching	225,909	229,203	219,216	-3%	96%	222,057	-3%	1%
510220 Retirement Contributions	313,911	308,713	275,344	-12%	89%	142,016	-54%	-48%
510230 Health And Life Insurance	362,429	410,918	385,920	6%	94%	393,397	-4%	2%
510240 Workers Compensation	8,298	4,493	2,208	-73%	49%	2,028	-55%	-8%
Total Personal Services	<u>3,940,149</u>	<u>3,953,142</u>	<u>3,763,950</u>	<u>-4%</u>	<u>95%</u>	<u>3,778,342</u>	<u>-4%</u>	<u>-%</u>
Operating Expenditures								
530310 Professional Services	614	-	21,025	3,324%	-%	-	-%	-%
530340 Other Services	98,028	92,889	93,410	-5%	101%	120,673	30%	29%
530400 Travel And Per Diem	1,257	2,053	1,945	55%	95%	5,264	156%	171%
530420 Freight & Postage Services	1,610	-	25	-98%	-%	-	-%	-%
530430 Utilities	-	254,552	263,256	-%	103%	226,073	-11%	-14%
530439 Utilities - Other	-	24,000	7,501	-%	31%	24,960	4%	233%
530440 Rental And Leases	266,149	269,660	264,700	-1%	98%	240,618	-11%	-9%
530460 Repair And Maintenance Servic	32,639	2,850	395	-99%	14%	2,598	-9%	558%
530470 Printing And Binding	3,071	4,850	4,400	43%	91%	9,524	96%	116%
530490 Other Current Charges & Obliga	-231	-	783	-439%	-%	-	-%	-%
530499 Other Chgs/Ob-Contingency	-	69,884	-	-%	-%	977	-99%	-%
530510 Office Supplies	7,502	16,622	10,343	38%	62%	14,088	-15%	36%
530520 Operating Supplies	70,291	40,904	56,820	-19%	139%	40,400	-1%	-29%
530540 Books, Publications, Subscriptio	855	-	69	-92%	-%	3,150	-%	4,465%
Total Operating Expenditures	<u>481,785</u>	<u>778,264</u>	<u>724,672</u>	<u>50%</u>	<u>93%</u>	<u>688,325</u>	<u>-12%</u>	<u>-5%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	721,988	887,843	703,794	-3%	79%	656,494	-26%	-7%
540201 Insurance	118,380	122,544	42,000	-65%	34%	51,513	-58%	23%
Total Internal Charges / Other	<u>840,368</u>	<u>1,010,387</u>	<u>745,794</u>	<u>-11%</u>	<u>74%</u>	<u>708,007</u>	<u>-30%</u>	<u>-5%</u>
Grants & Aids								
580821 Aid To Private Organizations	127,924	127,924	126,030	-1%	99%	-	-%	-%
Total Grants & Aids	<u>127,924</u>	<u>127,924</u>	<u>126,030</u>	<u>-1%</u>	<u>99%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560660 Books, Publications, & Library M	816,355	870,076	795,297	-3%	91%	981,859	13%	23%
Total Capital Outlay	<u>816,355</u>	<u>870,076</u>	<u>795,297</u>	<u>-3%</u>	<u>91%</u>	<u>981,859</u>	<u>13%</u>	<u>23%</u>
Total Expenditures	<u><u>6,206,581</u></u>	<u><u>6,739,793</u></u>	<u><u>6,155,743</u></u>	<u><u>-1%</u></u>	<u><u>91%</u></u>	<u><u>6,156,533</u></u>	<u><u>-9%</u></u>	<u><u>-%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Extension Service

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	265,159	343,825	271,979	3%	79%	278,778	-19%	2%
Operating Expenditures	17,776	56,232	52,523	195%	93%	56,718	1%	8%
Internal Charges / Other	78,715	69,892	56,432	-28%	81%	117,369	68%	108%
Total Operating	361,650	469,949	380,934	5%	81%	452,865	-4%	19%
Capital Outlay	-	5,000	-	-%	-%	-	-%	-%
Total Expenditures	361,650	474,949	380,934	5%	80%	452,865	-5%	19%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	361,650	474,949	380,934	5%	80%	452,865	-5%	19%
Total Funding	361,650	474,949	380,934	5%	80%	452,865	-5%	19%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	7.00	7.00	-	7.00	-	-
Total Permanent FTE	7.00	7.00	-	7.00	-	-
Total FTE	7.00	7.00	-	7.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Leisure Services

Program: Extension Services

- **Travel and Per Diem**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

The Commercial Horticulture position was vacant for the majority of FY 2010/11 and the Consumer and Family Science Agent was out for 6 months due to illness, therefore FY10/11 actual expenditures were less.

- **Other Current Charges and Obligations**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Background Checks – These expenditures vary based on the number of volunteers. Background checks for volunteers are redone every 3 years.

- **Operating Supplies**

FY 2011/12 Budget is less than FY 2010/11 actual *primarily* for the following:

Stage Partition was purchased in FY 2010/11. This expense was originally budgeted in capital outlay but the actual costs were too low to be considered capital, therefore the expenditures posted to operating supplies. There is no expenditure of this type in the FY 2011/12 budget.

- **Training**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

The University of Florida (UF) paid for trainings that Extension Services did not anticipate they would pay for. Some trainers received UF grants that allowed them to attend for free.

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Extension Service

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	203,147	244,116	208,785	3%	86%	210,412	-14%	1%
510150 Special Pay	1,596	1,596	1,596	-%	100%	12,844	705%	705%
510210 Social Security Matching	14,267	18,674	14,409	1%	77%	16,095	-14%	12%
510220 Retirement Contributions	20,188	27,464	18,241	-10%	66%	9,142	-67%	-50%
510230 Health And Life Insurance	25,165	51,485	28,707	14%	56%	29,388	-43%	2%
510240 Workers Compensation	796	490	241	-70%	49%	897	83%	272%
Total Personal Services	<u>265,159</u>	<u>343,825</u>	<u>271,979</u>	<u>3%</u>	<u>79%</u>	<u>278,778</u>	<u>-19%</u>	<u>2%</u>
Operating Expenditures								
530400 Travel And Per Diem	1,303	4,492	2,801	115%	62%	4,453	-1%	59%
530420 Freight & Postage Services	501	1,000	157	-69%	16%	500	-50%	218%
530430 Utilities	-	22,925	20,188	-%	88%	23,842	4%	18%
530439 Utilities - Other	-	4,733	2,636	-%	56%	4,922	4%	87%
530460 Repair And Maintenance Serv	550	500	85	-85%	17%	500	-%	488%
530470 Printing And Binding	-	-	11	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	254	812	203	-20%	25%	819	1%	303%
530510 Office Supplies	5,060	4,000	2,085	-59%	52%	4,000	-%	92%
530520 Operating Supplies	8,494	10,572	20,406	140%	193%	10,210	-3%	-50%
530521 Operating Supplies - Equipment	-	2,089	1,250	-%	60%	2,094	-%	68%
530540 Books, Publications, Subscriptio	1,614	2,724	1,167	-28%	43%	2,993	10%	156%
530550 Training	-	2,385	1,534	-%	64%	2,385	-%	55%
Total Operating Expenditures	<u>17,776</u>	<u>56,232</u>	<u>52,523</u>	<u>195%</u>	<u>93%</u>	<u>56,718</u>	<u>1%</u>	<u>8%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	78,715	69,892	56,432	-28%	81%	116,829	67%	107%
540201 Insurance	-	-	-	-%	-%	540	-%	-%
Total Internal Charges / Other	<u>78,715</u>	<u>69,892</u>	<u>56,432</u>	<u>-28%</u>	<u>81%</u>	<u>117,369</u>	<u>68%</u>	<u>108%</u>
Capital Outlay								
560642 Equipment >\$4999	-	5,000	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>361,650</u>	<u>474,949</u>	<u>380,934</u>	<u>5%</u>	<u>80%</u>	<u>452,865</u>	<u>-5%</u>	<u>19%</u>

**Seminole County Government
2 Year Budget Comparison Report**

Leisure Services

Natural Lands

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	164,745	164,584	130,122	-21%	79%	164,373	-%	26%
Operating Expenditures	118,153	63,847	36,940	-69%	58%	115,434	81%	212%
Internal Charges / Other	39,316	62,777	50,693	29%	81%	53,054	-15%	5%
Total Operating	322,214	291,208	217,755	-32%	75%	332,861	14%	53%
Capital Outlay	38,232	1,443,241	191,886	402%	13%	-	-%	-%
Total Expenditures	360,446	1,734,449	409,641	14%	24%	332,861	-81%	-19%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	176,334	169,338	133,629	-24%	79%	167,968	-1%	26%
Natural Lands Donation Fund	81,101	111,870	76,357	-6%	68%	154,893	38%	103%
Natural Lands Project 1996	1,334	-	-	-%	-%	-	-%	-%
Natural Lands/Trails Bond Fund	101,677	1,453,241	199,655	96%	14%	10,000	-99%	-95%
Total Funding	360,446	1,734,449	409,641	14%	24%	332,861	-81%	-19%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	2.00	2.00	-	2.00	-	-
Total Permanent FTE	2.00	2.00	-	2.00	-	-
Total FTE	2.00	2.00	-	2.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Leisure Services

Program: Natural Lands

- **Professional Services**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Prescribed Burns – vary based on weather conditions.

- **Other Services**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Environmental Studies Center – There was a one-time increase (\$37,128) in the FY 2011/12 budget for programs to support fee based hikes, camps, environmental programming and special events.

- **Office Supplies**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Increase in printer ink cartridges and other supplies associated with the Natural Lands Summer Camp increasing to 7 weeks.

- **Operating Supplies**

FY 2011/12 Budget is more than FY 2010/11 actual *primarily* for the following:

Environmental Studies Center – There was a one-time increase (\$11,687) in the FY 2011/12 budget for supplies to support fee based hikes, camps, environmental programming and special events.

Seminole County Government
2 Year Budget Comparison Report

Leisure Services

Natural Lands

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	118,652	116,854	93,552	-21%	80%	123,905	6%	32%
510150 Special Pay	-	-	-	-%	-%	3,368	-%	-%
510210 Social Security Matching	8,110	8,939	6,526	-20%	73%	9,479	6%	45%
510220 Retirement Contributions	11,993	12,585	8,345	-30%	66%	6,083	-52%	-27%
510230 Health And Life Insurance	21,640	23,927	20,579	-5%	86%	20,287	-15%	-1%
510240 Workers Compensation	4,350	2,279	1,120	-74%	49%	1,251	-45%	12%
Total Personal Services	<u>164,745</u>	<u>164,584</u>	<u>130,122</u>	<u>-21%</u>	<u>79%</u>	<u>164,373</u>	<u>-%</u>	<u>26%</u>
Operating Expenditures								
530310 Professional Services	19,008	26,750	12,400	-35%	46%	29,700	11%	140%
530340 Other Services	19,749	20,645	11,992	-39%	58%	45,448	120%	279%
530400 Travel And Per Diem	110	100	27	-75%	27%	200	100%	641%
530430 Utilities	36	-	-	-%	-%	-	-%	-%
530439 Utilities - Other	-	400	-	-%	-%	330	-18%	-%
530440 Rental And Leases	4,620	200	-	-%	-%	8,200	4,000%	-%
530460 Repair And Maintenance Servic	-	250	-	-%	-%	250	-%	-%
530470 Printing And Binding	-	-	-	-%	-%	3,185	-%	-%
530480 Promotional Activities	-	-	335	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	61,517	-	250	-100%	-%	-	-%	-%
530499 Other Chgs/Ob-Contingency	701	-	-	-%	-%	-	-%	-%
530510 Office Supplies	753	600	283	-62%	47%	569	-5%	101%
530520 Operating Supplies	11,659	14,902	11,320	-3%	76%	27,122	82%	140%
530540 Books, Publications, Subscriptio	-	-	333	-%	-%	-	-%	-%
530550 Training	-	-	-	-%	-%	430	-%	-%
Total Operating Expenditures	<u>118,153</u>	<u>63,847</u>	<u>36,940</u>	<u>-69%</u>	<u>58%</u>	<u>115,434</u>	<u>81%</u>	<u>212%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	39,316	62,777	50,693	29%	81%	47,178	-25%	-7%
540201 Insurance	-	-	-	-%	-%	5,876	-%	-%
Total Internal Charges / Other	<u>39,316</u>	<u>62,777</u>	<u>50,693</u>	<u>29%</u>	<u>81%</u>	<u>53,054</u>	<u>-15%</u>	<u>5%</u>
Capital Outlay								
560610 Land	14,493	-	-	-%	-%	-	-%	-%
560650 Construction In Progress	23,739	1,443,241	191,886	708%	13%	-	-%	-%
Total Capital Outlay	<u>38,232</u>	<u>1,443,241</u>	<u>191,886</u>	<u>402%</u>	<u>13%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>360,446</u></u>	<u><u>1,734,449</u></u>	<u><u>409,641</u></u>	<u><u>14%</u></u>	<u><u>24%</u></u>	<u><u>332,861</u></u>	<u><u>-81%</u></u>	<u><u>-19%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Leisure Services

Agency Funds

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	42,388	-	64,366	52%	-%	-	-%	-%
Total Operating	42,388	-	64,366	52%	-%	-	-%	-%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	42,388	-	64,366	52%	-%	-	-%	-%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
4-H Counsel Coop Extension	41,464	-	49,851	20%	-%	-	-%	-%
Extension Service Programs	924	-	14,515	1,471%	-%	-	-%	-%
Total Funding	42,388	-	64,366	52%	-%	-	-%	-%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

**Seminole County Government
2 Year Budget Comparison Report**

Leisure Services

Agency Funds

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 Actual % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530400 Travel And Per Diem	3,697	-	-	-%	-%	-	-%	-%
530420 Freight & Postage Services	-	-	10	-%	-%	-	-%	-%
530480 Promotional Activities	595	-	2,428	308%	-%	-	-%	-%
530490 Other Current Charges & Obliga	56	-	17,949	31,952%	-%	-	-%	-%
530520 Operating Supplies	12,843	-	24,560	91%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	25,197	-	2,160	-91%	-%	-	-%	-%
530550 Training	-	-	17,259	-%	-%	-	-%	-%
Total Operating Expenditures	42,388	-	64,366	52%	-%	-	-%	-%
Total Expenditures	42,388	-	64,366	52%	-%	-	-%	-%

Public Safety

Public Safety Business Office
EMS Performance Management
Systemwide Training
Emergency Communications
E-911
Petroleum Storage Tanks Bureau
Emergency Management
EMS/Fire/Rescue
Fire Prevention Bureau
EMS/Fire Training
Animal Services
Telecommunications
Probation

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	43,510,083	43,755,381	42,337,877	-3%	97%	40,797,138	-7%	-4%
Operating Expenditures	6,026,716	8,709,447	5,240,452	-13%	60%	6,779,621	-22%	29%
Internal Charges / Other	5,625,403	5,488,131	5,415,068	-4%	99%	5,710,861	4%	5%
Cost Allocations (contra expenditur	-417,214	-385,860	-350,408	-16%	91%	-756,853	96%	116%
Grants & Aids	708,381	1,235,562	835,378	18%	68%	748,602	-39%	-10%
Transfers	-119,004	-	-	-%	-%	-	-%	-%
Total Operating	55,334,365	58,802,661	53,478,367	-3%	91%	53,279,369	-9%	-%
Capital Outlay	4,916,239	14,449,308	1,856,035	-62%	13%	1,797,206	-88%	-3%
Total Expenditures	60,250,604	73,251,969	55,334,402	-8%	76%	55,076,575	-25%	-%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	8,622,595	13,514,878	8,074,352	-6%	60%	8,140,984	-40%	1%
Tank Inspection Fund	114,253	198,432	109,202	-4%	55%	117,500	-41%	8%
Petroleum Clean Up Fund	260,290	497,742	237,247	-9%	48%	241,885	-51%	2%
Fire Protection Fund	46,535,833	51,986,679	44,080,167	-5%	85%	43,264,219	-17%	-2%
EMS Trust Fund	49,436	653,573	440,132	790%	67%	213,441	-67%	-52%
Disaster Preparedness	193,259	312,294	189,558	-2%	61%	176,004	-44%	-7%
Public Safety Grants (State)	18,243	5,650	4,722	-74%	84%	7,135	26%	51%
Public Safety Grants (Other)	1,608,062	934	934	-100%	100%	-	-%	-%
Public Safety Grants (Federal)	121,376	1,369,710	498,821	311%	36%	755,956	-45%	52%
Enhanced 911 Fund	1,891,420	1,975,806	1,577,451	-17%	80%	1,973,835	-%	25%
Fire/Rescue-Impact Fee	713,617	2,560,861	55,569	-92%	2%	53,500	-98%	-4%
Public Safety - System-wide	87,723	70,769	40,455	-54%	57%	36,214	-49%	-10%
Animal Services - Donations	34,497	104,641	25,792	-25%	25%	95,902	-8%	272%
Total Funding	60,250,604	73,251,969	55,334,402	-8%	76%	55,076,575	-25%	-%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Constitutional Officers - Excess	-119,004	-	-	-%	-%	-	-%	-%
Public Safety Business Office	342,167	350,397	331,043	-3%	94%	333,872	-5%	1%
EMS Performance Management	262,251	870,120	643,551	145%	74%	423,285	-51%	-34%
Systemwide Training	87,723	70,769	40,455	-54%	57%	36,214	-49%	-10%
Emergency Communications	2,329,438	2,451,906	2,129,168	-9%	87%	2,171,842	-11%	2%
E-911	3,701,707	2,179,680	1,775,250	-52%	81%	2,174,135	-%	22%
Petroleum Storage Tanks Bureau	374,543	696,174	346,449	-8%	50%	359,385	-48%	4%
Emergency Management	739,076	1,409,202	920,909	25%	65%	762,930	-46%	-17%
EMS/Fire/Rescue	46,860,091	54,380,425	43,595,595	-7%	80%	43,060,829	-21%	-1%
Fire Prevention Bureau	595,421	582,934	545,248	-8%	94%	549,654	-6%	1%
EMS/Fire Training	-	349,015	181,527	-%	52%	301,310	-14%	66%
Animal Services	1,930,249	2,219,914	1,891,931	-2%	85%	2,134,206	-4%	13%
Telecommunications	1,266,175	5,759,302	1,165,032	-8%	20%	830,835	-86%	-29%
Probation	1,880,767	1,932,131	1,768,244	-6%	92%	1,938,078	-%	10%
Total Expenditures	60,250,604	73,251,969	55,334,402	-8%	76%	55,076,575	-25%	-%

**Seminole County Government
2 Year Budget Comparison Report**

Public Safety

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	507.00	493.00	-14.00	496.00	3.00	-11.00
Part-Time	0.50	0.50	-	0.50	-	-
Total Permanent FTE	507.50	493.50	-14.00	496.50	3.00	-11.00
Temporary/Interns	0.33	0.33	-	0.33	-	-
Total Non-Permanent FTE	0.33	0.33	-	0.33	-	-
Total FTE	507.83	493.83	-14.00	496.83	3.00	-11.00

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	FY 2010/11 Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 Adopted % Change (4) vs (2)	FY 2011/12 Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	25,948,503	25,251,175	25,476,393	-2%	101%	24,830,544	-2%	-3%
510125 Part-time Regular Wages	14,733	16,026	16,467	12%	103%	16,026	-%	-3%
510130 Other Personal Services	24,530	198,703	118,382	383%	60%	96,224	-52%	-19%
510140 Overtime	3,909,152	3,911,844	4,138,948	6%	106%	1,248,317	-68%	-70%
510141 Overtime - Contractual	-	-	-	-%	-%	2,663,221	-%	-%
510150 Special Pay	96,001	178,384	102,618	7%	58%	349,721	96%	241%
510151 Special Pay - Contractual	-	-	-	-%	-%	130,000	-%	-%
510190 Holiday Pay	-	700,000	-	-%	-%	700,000	-%	-%
510210 Social Security Matching	2,188,024	2,238,884	2,184,580	-%	98%	2,210,720	-1%	1%
510220 Retirement Contributions	5,550,377	5,845,761	5,273,449	-5%	90%	3,282,195	-44%	-38%
510230 Health And Life Insurance	3,925,750	4,460,930	4,290,850	9%	96%	4,467,298	-%	4%
510240 Workers Compensation	1,444,641	948,645	723,670	-50%	76%	806,071	-15%	11%
510900 Salary Adjustment Increase	-	-	-	-%	-%	-3,199	-%	-%
511000 Contra Personal Services	408,372	5,029	12,520	-97%	249%	-	-%	-%
Total Personal Services	43,510,083	43,755,381	42,337,877	-3%	97%	40,797,138	-7%	-4%
Operating Expenditures								
530310 Professional Services	633,088	565,798	384,103	-39%	68%	463,898	-18%	21%
530340 Other Services	299,465	526,240	432,332	44%	82%	413,251	-21%	-4%
530400 Travel And Per Diem	58,275	55,475	20,712	-64%	37%	51,551	-7%	149%
530410 Communications Services	605,591	562,168	547,272	-10%	97%	631,332	12%	15%
530420 Freight & Postage Services	3,542	3,186	991	-72%	31%	2,335	-27%	136%
530430 Utilities	314,415	318,600	300,205	-5%	94%	320,200	1%	7%
530439 Utilities - Other	-	-	-	-%	-%	32,000	-%	-%
530440 Rental And Leases	3,237	6,000	3,276	1%	55%	5,000	-17%	53%
530460 Repair And Maintenance Services	1,062,715	2,326,931	1,110,419	4%	48%	1,481,047	-36%	33%
530470 Printing And Binding	6,564	7,300	7,164	9%	98%	6,000	-18%	-16%
530480 Promotional Activities	1,703	6,500	174	-90%	3%	-	-%	-%
530490 Other Current Charges & Obligations	40,756	59,658	63,512	56%	106%	65,769	10%	4%
530499 Other Chgs/Ob-Contingency	-	518,426	-	-%	-%	285,187	-45%	-%
530510 Office Supplies	40,598	54,038	40,165	-1%	74%	50,144	-7%	25%
530520 Operating Supplies	2,119,145	1,719,175	1,420,825	-33%	83%	1,098,518	-36%	-23%
530521 Operating Supplies - Equipment	320,587	577,558	111,383	-65%	19%	627,167	9%	463%
530529 Operating Supplies - Other	-	570,000	346,838	-%	61%	570,000	-%	64%
530540 Books, Publications, Subscriptions	382,171	180,112	49,680	-87%	28%	87,318	-52%	76%
530550 Training	-	473,057	233,579	-%	49%	433,904	-8%	86%
530560 Gas/Oil/Lube	134,864	179,225	167,822	24%	94%	155,000	-14%	-8%
Total Operating Expenditures	6,026,716	8,709,447	5,240,452	-13%	60%	6,779,621	-22%	29%
Internal Charges / Other								
540100 Other Charges / Obligation - Internal	-	-	649	-%	-%	-	-%	-%
540101 Other Charges / Obligations - Internal	5,118,987	4,971,889	4,903,468	-4%	99%	5,172,091	4%	5%
540201 Insurance	490,028	516,242	510,951	4%	99%	538,770	4%	5%
549001 Disaster Related Expenses	16,388	-	-	-%	-%	-	-%	-%
Total Internal Charges / Other	5,625,403	5,488,131	5,415,068	-4%	99%	5,710,861	4%	5%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-417,214	-385,860	-350,408	-16%	91%	-756,853	96%	116%
Total Cost Allocations (contra expenditure)	-417,214	-385,860	-350,408	-16%	91%	-756,853	96%	116%
Grants & Aids								
580811 Aid To Governmental Agencies	708,381	991,437	715,907	1%	72%	639,788	-35%	-11%
580821 Aid To Private Organizations	-	244,125	119,471	-%	49%	108,814	-55%	-9%
Total Grants & Aids	708,381	1,235,562	835,378	18%	68%	748,602	-39%	-10%
Transfers								
386400 Excess Fees-Tax Collector	-119,004	-	-	-%	-%	-	-%	-%
Total Transfers	-119,004	-	-	-%	-%	-	-%	-%

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Capital Outlay

560610 Land	-	1,765,506	-	-%	-%	-	-%	-%
560630 Infrastructure	-	377,355	-	-%	-%	-	-%	-%
560642 Equipment >\$4999	3,613,553	1,574,759	890,907	-75%	57%	1,547,206	-2%	74%
560646 Capital Software	169,360	362,689	199,753	18%	55%	-	-%	-%
560650 Construction In Progress	1,047,376	10,301,171	689,745	-34%	7%	200,000	-98%	-71%
560670 Roads	85,950	67,828	13,515	-84%	20%	50,000	-26%	270%
560690 Capitalized Expenditures	-	-	62,115	-%	-%	-	-%	-%
Total Capital Outlay	4,916,239	14,449,308	1,856,035	-62%	13%	1,797,206	-88%	-3%
Total Expenditures	60,250,604	73,251,969	55,334,402	-8%	76%	55,076,575	-25%	-%

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Public Safety Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	309,284	304,854	294,738	-5%	97%	292,997	-4%	-1%
Operating Expenditures	10,326	13,615	9,038	-12%	66%	13,315	-2%	47%
Internal Charges / Other	22,557	31,928	27,267	21%	85%	27,560	-14%	1%
Total Operating	342,167	350,397	331,043	-3%	94%	333,872	-5%	1%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	342,167	350,397	331,043	-3%	94%	333,872	-5%	1%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	342,167	350,397	331,043	-3%	94%	333,872	-5%	1%
Total Funding	342,167	350,397	331,043	-3%	94%	333,872	-5%	1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	3.00	3.00	-	3.00	-	-
Total Permanent FTE	3.00	3.00	-	3.00	-	-
Total FTE	3.00	3.00	-	3.00	-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: Business Office

- **Travel and Per Diem**

FY2011/12 *Travel and Per Diem* includes \$2K for travel to the Annual Governor's Hurricane and the Emergency Management Institute (EMI) Conferences. These week-long conferences/meetings have not been attended during the past 2 years due to fiscal and time constraints.

- **Other Current Charges/Obligations**

FY2011/12 Other Charges & Obligations account line includes a \$7K+ mandated expense to the Division of Forestry for a Fire Control Assessment; FY2010/11's expense was based on \$.07 per acre for 110,189 acres.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Public Safety Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	227,265	223,704	224,564	-1%	100%	223,704	-%	-%
510140 Overtime	1,214	-	95	-92%	-%	-	-%	-%
510150 Special Pay	1,341	1,596	1,596	19%	100%	6,648	317%	317%
510210 Social Security Matching	16,073	15,910	15,753	-2%	99%	15,910	-%	1%
510220 Retirement Contributions	27,478	28,889	24,485	-11%	85%	12,701	-56%	-48%
510230 Health And Life Insurance	24,209	26,529	24,203	-%	91%	26,812	1%	11%
510240 Workers Compensation	11,704	8,226	4,042	-65%	49%	7,222	-12%	79%
Total Personal Services	<u>309,284</u>	<u>304,854</u>	<u>294,738</u>	<u>-5%</u>	<u>97%</u>	<u>292,997</u>	<u>-4%</u>	<u>-1%</u>
Operating Expenditures								
530310 Professional Services	1,224	-	-	-%	-%	-	-%	-%
530400 Travel And Per Diem	-	2,000	100	-%	5%	2,000	-%	1,900%
530420 Freight & Postage Services	-	50	-	-%	-%	-	-%	-%
530460 Repair And Maintenance Serv	-	250	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	7,153	8,215	7,346	3%	89%	8,215	-%	12%
530510 Office Supplies	597	750	447	-25%	60%	750	-%	68%
530520 Operating Supplies	78	750	206	164%	27%	750	-%	264%
530540 Books, Publications, Subscriptio	1,274	1,300	939	-26%	72%	1,300	-%	38%
530550 Training	-	300	-	-%	-%	300	-%	-%
Total Operating Expenditures	<u>10,326</u>	<u>13,615</u>	<u>9,038</u>	<u>-12%</u>	<u>66%</u>	<u>13,315</u>	<u>-2%</u>	<u>47%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	22,557	31,928	27,267	21%	85%	26,911	-16%	-1%
540201 Insurance	-	-	-	-%	-%	649	-%	-%
Total Internal Charges / Other	<u>22,557</u>	<u>31,928</u>	<u>27,267</u>	<u>21%</u>	<u>85%</u>	<u>27,560</u>	<u>-14%</u>	<u>1%</u>
Total Expenditures	<u><u>342,167</u></u>	<u><u>350,397</u></u>	<u><u>331,043</u></u>	<u><u>-3%</u></u>	<u><u>94%</u></u>	<u><u>333,872</u></u>	<u><u>-5%</u></u>	<u><u>1%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Safety

EMS Performance Management

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	220,660	288,588	193,403	-12%	67%	354,775	23%	83%
Internal Charges / Other	15,155	15,718	10,016	-34%	64%	9,865	-37%	-2%
Total Operating	235,815	304,306	203,419	-14%	67%	364,640	20%	79%
Capital Outlay	26,436	565,814	440,132	1,565%	78%	58,645	-90%	-87%
Total Expenditures	262,251	870,120	643,551	145%	74%	423,285	-51%	-34%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	212,815	216,547	203,419	-4%	94%	209,844	-3%	3%
EMS Trust Fund	49,436	653,573	440,132	790%	67%	213,441	-67%	-52%
Total Funding	262,251	870,120	643,551	145%	74%	423,285	-51%	-34%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail with History Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: EMS Performance Management

- **Professional Services**

The *Professional Services* budget line includes the Medical Director's Contract (\$193K) which accounts for 99.5% of the program's expenditures during FY2010/11.

- **Repair and Maintenance Services**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

The *Repair and Maintenance Services* budget includes \$4.5K for the maintenance and repair of Automatic External Defibrillators (AEDs), monitors and other EMS related audio visual equipment. Expenditures on these repairs were very limited during FY2009/10 and FY2010/11. Higher repair services are anticipated for FY2011/12.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

EMS Performance Management

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures								
530310 Professional Services	203,004	192,504	192,504	-5%	100%	192,504	-%	-%
530400 Travel And Per Diem	6,170	4,750	-	-%	-%	1,250	-74%	-%
530420 Freight & Postage Services	-	100	-	-%	-%	-	-%	-%
530440 Rental And Leases	-	1,000	-	-%	-%	-	-%	-%
530460 Repair And Maintenance Serv	299	8,500	74	-75%	1%	4,500	-47%	5,981%
530470 Printing And Binding	-	400	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	-	300	150	-%	50%	150	-50%	-%
530499 Other Chgs/Ob-Contingency	-	62,259	-	-%	-%	147,596	137%	-%
530510 Office Supplies	1,193	2,250	187	-84%	8%	750	-67%	301%
530520 Operating Supplies	2,019	16,100	488	-76%	3%	500	-97%	2%
530540 Books, Publications, Subscriptio	7,975	325	-	-%	-%	7,525	2,215%	-%
530560 Gas/Oil/Lube	-	100	-	-%	-%	-	-%	-%
Total Operating Expenditures	<u>220,660</u>	<u>288,588</u>	<u>193,403</u>	<u>-12%</u>	<u>67%</u>	<u>354,775</u>	<u>23%</u>	<u>83%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	15,155	15,718	10,016	-34%	64%	9,545	-39%	-5%
540201 Insurance	-	-	-	-%	-%	320	-%	-%
Total Internal Charges / Other	<u>15,155</u>	<u>15,718</u>	<u>10,016</u>	<u>-34%</u>	<u>64%</u>	<u>9,865</u>	<u>-37%</u>	<u>-2%</u>
Capital Outlay								
560642 Equipment >\$4999	26,436	526,914	440,132	1,565%	84%	58,645	-89%	-87%
560650 Construction In Progress	-	38,900	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>26,436</u>	<u>565,814</u>	<u>440,132</u>	<u>1,565%</u>	<u>78%</u>	<u>58,645</u>	<u>-90%</u>	<u>-87%</u>
Total Expenditures	<u><u>262,251</u></u>	<u><u>870,120</u></u>	<u><u>643,551</u></u>	<u><u>145%</u></u>	<u><u>74%</u></u>	<u><u>423,285</u></u>	<u><u>-51%</u></u>	<u><u>-34%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Public Safety

Systemwide Training

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	55,566	70,769	40,455	-27%	57%	36,214	-49%	-10%
Total Operating	55,566	70,769	40,455	-27%	57%	36,214	-49%	-10%
Capital Outlay	32,157	-	-	-%	-%	-	-%	-%
Total Expenditures	87,723	70,769	40,455	-54%	57%	36,214	-49%	-10%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Public Safety - System-wide	87,723	70,769	40,455	-54%	57%	36,214	-49%	-10%
Total Funding	87,723	70,769	40,455	-54%	57%	36,214	-49%	-10%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Systemwide Training

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530400 Travel And Per Diem	-	-	667	-%	-%	-	-%	-%
530499 Other Chgs/Ob-Contingency	-	70,769	-	-%	-%	36,214	-49%	-%
530520 Operating Supplies	1,224	-	5,471	347%	-%	-	-%	-%
530521 Operating Supplies - Equipment	-	-	2,538	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	54,342	-	18,584	-66%	-%	-	-%	-%
530550 Training	-	-	13,195	-%	-%	-	-%	-%
Total Operating Expenditures	<u>55,566</u>	<u>70,769</u>	<u>40,455</u>	<u>-27%</u>	<u>57%</u>	<u>36,214</u>	<u>-49%</u>	<u>-10%</u>
Capital Outlay								
560642 Equipment >\$4999	32,157	-	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>32,157</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u>87,723</u>	<u>70,769</u>	<u>40,455</u>	<u>-54%</u>	<u>57%</u>	<u>36,214</u>	<u>-49%</u>	<u>-10%</u>

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Emergency Communications

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,866,497	1,981,954	1,833,297	-2%	92%	1,906,161	-4%	4%
Operating Expenditures	8,120	100,316	9,903	22%	10%	98,350	-2%	893%
Internal Charges / Other	231,349	207,795	163,919	-29%	79%	167,331	-19%	2%
Total Operating	2,105,966	2,290,065	2,007,119	-5%	88%	2,171,842	-5%	8%
Capital Outlay	223,472	161,841	122,049	-45%	75%	-	-%	-%
Total Expenditures	2,329,438	2,451,906	2,129,168	-9%	87%	2,171,842	-11%	2%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	2,329,438	2,451,906	2,129,168	-9%	87%	2,171,842	-11%	2%
Total Funding	2,329,438	2,451,906	2,129,168	-9%	87%	2,171,842	-11%	2%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	28.00	28.00	-	28.00	-	-
Total Permanent FTE	28.00	28.00	-	28.00	-	-
Total FTE	28.00	28.00	-	28.00	-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: Emergency Communications

- **Repair and Maintenance Services**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

CAD Maintenance – the FY2010/11 and FY2011/12 budgets include \$76,900 for repairs and maintenance of the CAD system. Expenditures for these repairs were very limited during FY2010/11. The FY2011/12 budget needs to have funding available for CAD system maintenance that falls outside of the terms of the initial vendor's warranty phase.

- **Training**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

Training and Certification -- Did not participate in some of the anticipated training activities due to a change in the Program Manager as well as a shift in program objectives.

Target Safety -- Target Safety did not offer the courses that were anticipated related to Emergency Communications & Dispatch; all Target Safety Expenses were paid through the EMS/Fire/Rescue Program.
Anticipating higher usage in FY2011/12.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Emergency Communications

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,138,485	1,162,599	1,095,832	-4%	94%	1,134,165	-2%	3%
510130 Other Personal Services	-	80,000	-	-%	-%	80,000	-%	-%
510140 Overtime	275,186	260,011	289,999	5%	112%	259,994	-%	-10%
510150 Special Pay	-	-	-	-%	-%	47,152	-%	-%
510210 Social Security Matching	103,109	100,722	104,512	1%	104%	98,544	-2%	-6%
510220 Retirement Contributions	142,548	142,712	132,995	-7%	93%	63,247	-56%	-52%
510230 Health And Life Insurance	203,797	234,325	209,180	3%	89%	222,343	-5%	6%
510240 Workers Compensation	3,372	1,585	779	-77%	49%	716	-55%	-8%
Total Personal Services	<u>1,866,497</u>	<u>1,981,954</u>	<u>1,833,297</u>	<u>-2%</u>	<u>92%</u>	<u>1,906,161</u>	<u>-4%</u>	<u>4%</u>
Operating Expenditures								
530400 Travel And Per Diem	-	1,250	-	-%	-%	1,250	-%	-%
530410 Communications Services	300	396	405	35%	102%	530	34%	31%
530460 Repair And Maintenance Servic	496	83,900	145	-71%	-%	76,900	-8%	52,934%
530510 Office Supplies	1,699	3,800	890	-48%	23%	3,800	-%	327%
530520 Operating Supplies	2,260	2,400	6,383	182%	266%	9,400	292%	47%
530540 Books, Publications, Subscriptio	3,365	420	-	-%	-%	420	-%	-%
530550 Training	-	8,150	2,080	-%	26%	6,050	-26%	191%
Total Operating Expenditures	<u>8,120</u>	<u>100,316</u>	<u>9,903</u>	<u>22%</u>	<u>10%</u>	<u>98,350</u>	<u>-2%</u>	<u>893%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	231,349	207,795	163,919	-29%	79%	167,331	-19%	2%
Total Internal Charges / Other	<u>231,349</u>	<u>207,795</u>	<u>163,919</u>	<u>-29%</u>	<u>79%</u>	<u>167,331</u>	<u>-19%</u>	<u>2%</u>
Capital Outlay								
560642 Equipment >\$4999	100,607	151,528	-	-%	-%	-	-%	-%
560646 Capital Software	122,865	10,313	122,049	-1%	1,183%	-	-%	-%
Total Capital Outlay	<u>223,472</u>	<u>161,841</u>	<u>122,049</u>	<u>-45%</u>	<u>75%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>2,329,438</u></u>	<u><u>2,451,906</u></u>	<u><u>2,129,168</u></u>	<u><u>-9%</u></u>	<u><u>87%</u></u>	<u><u>2,171,842</u></u>	<u><u>-11%</u></u>	<u><u>2%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Safety

E-911

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	430,058	430,323	427,245	-1%	99%	425,561	-1%	-%
Operating Expenditures	966,916	977,404	821,829	-15%	84%	992,744	2%	21%
Internal Charges / Other	44,666	35,447	24,296	-46%	69%	24,324	-31%	-%
Grants & Aids	501,880	501,880	501,880	-%	100%	496,880	-1%	-1%
Total Operating	1,943,520	1,945,054	1,775,250	-9%	91%	1,939,509	-%	9%
Capital Outlay	1,758,187	234,626	-	-%	-%	234,626	-%	-%
Total Expenditures	3,701,707	2,179,680	1,775,250	-52%	81%	2,174,135	-%	22%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	208,659	203,874	197,799	-5%	97%	200,300	-2%	1%
Public Safety Grants (Other)	1,601,628	-	-	-%	-%	-	-%	-%
Enhanced 911 Fund	1,891,420	1,975,806	1,577,451	-17%	80%	1,973,835	-%	25%
Total Funding	3,701,707	2,179,680	1,775,250	-52%	81%	2,174,135	-%	22%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	6.50	6.50	-	6.50	-	-
Total Permanent FTE	6.50	6.50	-	6.50	-	-
Total FTE	6.50	6.50	-	6.50	-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: E-911

- **Travel and Per Diem**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

The budget includes \$9,180 for travel to (2) *Florida Coordinators and Database Conferences, the National Emergency Number Association Conference*, and funding for 2 staff members to travel to the *Urisa/NENA 911 GIS Conference*. These conferences/meetings have not been attended during the past 2 years due to fiscal and time constraints. Planned usage is scheduled for FY2011/12.

- **Communication Services**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

Redundant/Backup 911 Network - \$69,600 is included in the FY2011/12 budget for the costs related to a Backup/Redundant 911 network - in case of failure for the primary 911 network.

- **Books, Publications, Subscriptions and Memberships**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

Books and Materials for training of 911 Staff and 177 PSAP Operators & Memberships to NENA, APCO, NAOED,-- \$17,857 is budgeted for 911 reference materials and books for all dispatchers within the 911 system inclusive of the 177 PSAP operators. E-911 funding paid out to the PSAPs was paid through the Aid to Government Agencies account line for salary reimbursements to the PSAP dispatchers versus through this account; based on the PSAP's percentage of the overall system call volume.

- **Training**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

Training Registrations for 911 Administration and 177 Operators -- \$10,445 was included as part of the FY2010/11 budget but unexpended from this account line. E-911 Funding paid out to the PSAPs was paid through the Aid to Government Agencies account line for salary reimbursements to the PSAP dispatchers; based on the PSAP's percentage of the overall system call volume.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

E-911

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	316,499	310,596	312,797	-1%	101%	310,596	-%	-1%
510150 Special Pay	-	-	-	-%	-%	10,946	-%	-%
510210 Social Security Matching	22,883	23,762	22,235	-3%	94%	23,762	-%	7%
510220 Retirement Contributions	31,996	33,502	28,697	-10%	86%	15,249	-54%	-47%
510230 Health And Life Insurance	53,446	58,956	61,792	16%	105%	62,066	5%	-%
510240 Workers Compensation	5,234	3,507	1,724	-67%	49%	2,942	-16%	71%
Total Personal Services	430,058	430,323	427,245	-1%	99%	425,561	-1%	-%
Operating Expenditures								
530400 Travel And Per Diem	32,526	10,780	143	-100%	1%	11,680	8%	8,068%
530410 Communications Services	572,288	539,932	526,378	-8%	97%	609,532	13%	16%
530420 Freight & Postage Services	-	400	-	-%	-%	25	-94%	-%
530460 Repair And Maintenance Serv	232,298	298,341	275,424	19%	92%	298,341	-%	8%
530480 Promotional Activities	-	-	174	-%	-%	-	-%	-%
530510 Office Supplies	2,237	5,145	514	-77%	10%	4,845	-6%	843%
530520 Operating Supplies	71,386	71,859	9,451	-87%	13%	28,469	-60%	201%
530521 Operating Supplies - Equipment	-	400	1,469	-%	367%	-	-%	-%
530540 Books, Publications, Subscriptio	56,181	18,302	348	-99%	2%	18,807	3%	5,304%
530550 Training	-	32,245	7,928	-%	25%	21,045	-35%	165%
Total Operating Expenditures	966,916	977,404	821,829	-15%	84%	992,744	2%	21%
Internal Charges / Other								
540101 Other Charges / Obligations - In	44,666	35,447	24,296	-46%	69%	24,324	-31%	-%
Total Internal Charges / Other	44,666	35,447	24,296	-46%	69%	24,324	-31%	-%
Grants & Aids								
580811 Aid To Governmental Agencies	501,880	501,880	501,880	-%	100%	496,880	-1%	-1%
Total Grants & Aids	501,880	501,880	501,880	-%	100%	496,880	-1%	-1%
Capital Outlay								
560642 Equipment >\$4999	1,758,187	234,626	-	-%	-%	234,626	-%	-%
Total Capital Outlay	1,758,187	234,626	-	-%	-%	234,626	-%	-%
Total Expenditures	3,701,707	2,179,680	1,775,250	-52%	81%	2,174,135	-%	22%

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Petroleum Storage Tanks Bureau

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	352,896	355,402	328,355	-7%	92%	330,477	-7%	1%
Operating Expenditures	4,118	300,577	4,452	8%	1%	9,830	-97%	121%
Internal Charges / Other	17,529	40,195	13,642	-22%	34%	19,078	-53%	40%
Total Operating	374,543	696,174	346,449	-8%	50%	359,385	-48%	4%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	374,543	696,174	346,449	-8%	50%	359,385	-48%	4%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Tank Inspection Fund	114,253	198,432	109,202	-4%	55%	117,500	-41%	8%
Petroleum Clean Up Fund	260,290	497,742	237,247	-9%	48%	241,885	-51%	2%
Total Funding	374,543	696,174	346,449	-8%	50%	359,385	-48%	4%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	5.00	5.00	-	5.00	-	-
Total Permanent FTE	5.00	5.00	-	5.00	-	-
Total FTE	5.00	5.00	-	5.00	-	-

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Petroleum Storage Tanks Bureau

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	263,187	255,547	249,269	-5%	98%	249,600	-2%	-%
510140 Overtime	-	2,398	-	-%	-%	2,398	-%	-%
510150 Special Pay	-	-	-	-%	-%	8,419	-%	-%
510210 Social Security Matching	18,877	19,735	17,860	-5%	90%	19,278	-2%	8%
510220 Retirement Contributions	26,228	27,779	22,316	-15%	80%	11,354	-59%	-49%
510230 Health And Life Insurance	36,452	46,421	37,179	2%	80%	40,896	-12%	10%
510240 Workers Compensation	8,152	3,522	1,731	-79%	49%	1,731	-51%	-%
510900 Salary Adjustment Increase	-	-	-	-%	-%	-3,199	-%	-%
Total Personal Services	<u>352,896</u>	<u>355,402</u>	<u>328,355</u>	<u>-7%</u>	<u>92%</u>	<u>330,477</u>	<u>-7%</u>	<u>1%</u>
Operating Expenditures								
530400 Travel And Per Diem	225	4,750	304	35%	6%	3,500	-26%	1,051%
530420 Freight & Postage Services	-	300	-	-%	-%	100	-67%	-%
530460 Repair And Maintenance Serv	-	5,710	-	-%	-%	-	-%	-%
530499 Other Chgs/Ob-Contingency	-	280,661	-	-%	-%	1,360	-100%	-%
530510 Office Supplies	1,895	3,370	3,022	59%	90%	2,600	-23%	-14%
530520 Operating Supplies	1,138	1,351	756	-34%	56%	1,300	-4%	72%
530540 Books, Publications, Subscriptio	860	910	330	-62%	36%	970	7%	194%
530560 Gas/Oil/Lube	-	3,525	40	-%	1%	-	-%	-%
Total Operating Expenditures	<u>4,118</u>	<u>300,577</u>	<u>4,452</u>	<u>8%</u>	<u>1%</u>	<u>9,830</u>	<u>-97%</u>	<u>121%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	17,529	40,195	13,642	-22%	34%	18,001	-55%	32%
540201 Insurance	-	-	-	-%	-%	1,077	-%	-%
Total Internal Charges / Other	<u>17,529</u>	<u>40,195</u>	<u>13,642</u>	<u>-22%</u>	<u>34%</u>	<u>19,078</u>	<u>-53%</u>	<u>40%</u>
Total Expenditures	<u><u>374,543</u></u>	<u><u>696,174</u></u>	<u><u>346,449</u></u>	<u><u>-8%</u></u>	<u><u>50%</u></u>	<u><u>359,385</u></u>	<u><u>-48%</u></u>	<u><u>4%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Public Safety

Emergency Management

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	220,938	223,474	218,304	-1%	98%	209,937	-6%	-4%
Operating Expenditures	193,270	278,505	190,481	-1%	68%	172,367	-38%	-10%
Internal Charges / Other	282,251	283,582	216,006	-23%	76%	210,312	-26%	-3%
Grants & Aids	-	244,125	119,471	-%	49%	108,814	-55%	-9%
Total Operating	696,459	1,029,686	744,262	7%	72%	701,430	-32%	-6%
Capital Outlay	42,617	379,516	176,647	314%	47%	61,500	-84%	-65%
Total Expenditures	739,076	1,409,202	920,909	25%	65%	762,930	-46%	-17%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	486,822	485,448	413,508	-15%	85%	417,909	-14%	1%
Disaster Preparedness	193,259	312,294	189,558	-2%	61%	176,004	-44%	-7%
Public Safety Grants (State)	18,243	5,650	4,722	-74%	84%	7,135	26%	51%
Public Safety Grants (Federal)	40,752	605,810	313,121	668%	52%	161,882	-73%	-48%
Total Funding	739,076	1,409,202	920,909	25%	65%	762,930	-46%	-17%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	2.50	2.50	-	2.50	-	-
Total Permanent FTE	2.50	2.50	-	2.50	-	-
Temporary/Interns	0.33	0.33	-	0.33	-	-
Total Non-Permanent FTE	0.33	0.33	-	0.33	-	-
Total FTE	2.83	2.83	-	2.83	-	-

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Emergency Management

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	154,973	153,078	152,611	-2%	100%	153,078	-%	-%
510130 Other Personal Services	12,784	18,703	18,389	44%	98%	16,224	-13%	-12%
510140 Overtime	2,069	-	674	-67%	-%	-	-%	-%
510150 Special Pay	-	-	-	-%	-%	4,210	-%	-%
510210 Social Security Matching	12,829	13,335	13,145	2%	99%	12,952	-3%	-1%
510220 Retirement Contributions	17,368	17,607	14,804	-15%	84%	4,441	-75%	-70%
510230 Health And Life Insurance	16,109	17,670	17,660	10%	100%	18,003	2%	2%
510240 Workers Compensation	4,775	2,081	1,021	-79%	49%	1,029	-51%	1%
511000 Contra Personal Services	31	1,000	-	-%	-%	-	-%	-%
Total Personal Services	220,938	223,474	218,304	-1%	98%	209,937	-6%	-4%
Operating Expenditures								
530310 Professional Services	7,850	64,002	49,410	529%	77%	40,994	-36%	-17%
530340 Other Services	16,014	6,250	5,000	-69%	80%	3,750	-40%	-25%
530400 Travel And Per Diem	1,660	2,850	2,289	38%	80%	3,300	16%	44%
530410 Communications Services	8,962	15,830	8,780	-2%	55%	10,770	-32%	23%
530420 Freight & Postage Services	-	126	11	-%	9%	-	-%	-%
530460 Repair And Maintenance Servic	55,621	40,053	45,518	-18%	114%	5,250	-87%	-88%
530470 Printing And Binding	2,495	500	1,151	-54%	230%	1,500	200%	30%
530480 Promotional Activities	1,666	-	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	370	-	-	-%	-%	-	-%	-%
530499 Other Chgs/Ob-Contingency	-	96	-	-%	-%	1,927	1,907%	-%
530510 Office Supplies	543	3,564	1,988	266%	56%	1,400	-61%	-30%
530520 Operating Supplies	27,891	65,872	30,691	10%	47%	74,136	13%	142%
530521 Operating Supplies - Equipment	4,897	4,962	-	-%	-%	2,500	-50%	-%
530540 Books, Publications, Subscriptio	65,301	17,244	955	-99%	6%	1,072	-94%	12%
530550 Training	-	56,756	44,688	-%	79%	25,768	-55%	-42%
530560 Gas/Oil/Lube	-	400	-	-%	-%	-	-%	-%
Total Operating Expenditures	193,270	278,505	190,481	-1%	68%	172,367	-38%	-10%
Internal Charges / Other								
540101 Other Charges / Obligations - In	265,863	276,771	216,006	-19%	78%	201,766	-27%	-7%
540201 Insurance	-	6,811	-	-%	-%	8,546	25%	-%
549001 Disaster Related Expenses	16,388	-	-	-%	-%	-	-%	-%
Total Internal Charges / Other	282,251	283,582	216,006	-23%	76%	210,312	-26%	-3%
Grants & Aids								
580821 Aid To Private Organizations	-	244,125	119,471	-%	49%	108,814	-55%	-9%
Total Grants & Aids	-	244,125	119,471	-%	49%	108,814	-55%	-9%
Capital Outlay								
560630 Infrastructure	-	283,016	-	-%	-%	-	-%	-%
560642 Equipment >\$4999	42,617	61,500	-	-%	-%	61,500	-%	-%
560646 Capital Software	-	35,000	35,000	-%	100%	-	-%	-%
560650 Construction In Progress	-	-	141,647	-%	-%	-	-%	-%
Total Capital Outlay	42,617	379,516	176,647	314%	47%	61,500	-84%	-65%
Total Expenditures	739,076	1,409,202	920,909	25%	65%	762,930	-46%	-17%

Seminole County Government
2 Year Budget Comparison Report

Public Safety

EMS/Fire/Rescue

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	35,775,942	35,859,920	34,867,060	-3%	97%	33,197,922	-7%	-5%
Operating Expenditures	3,506,272	4,327,888	2,836,621	-19%	66%	3,465,149	-20%	22%
Internal Charges / Other	4,583,973	4,356,493	4,578,560	-%	105%	4,826,800	11%	5%
Grants & Aids	206,501	289,557	214,027	4%	74%	142,908	-51%	-33%
Total Operating	44,072,688	44,833,858	42,496,268	-4%	95%	41,632,779	-7%	-2%
Capital Outlay	2,787,403	9,546,567	1,099,327	-61%	12%	1,428,050	-85%	30%
Total Expenditures	46,860,091	54,380,425	43,595,595	-7%	80%	43,060,829	-21%	-1%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Fire Protection Fund	46,059,416	51,054,730	43,353,392	-6%	85%	42,413,255	-17%	-2%
Public Safety Grants (Other)	6,434	934	934	-85%	100%	-	-%	-%
Public Safety Grants (Federal)	80,624	763,900	185,700	130%	24%	594,074	-22%	220%
Fire/Rescue-Impact Fee	713,617	2,560,861	55,569	-92%	2%	53,500	-98%	-4%
Total Funding	46,860,091	54,380,425	43,595,595	-7%	80%	43,060,829	-21%	-1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	400.00	376.00	-24.00	377.00	1.00	-23.00
Total Permanent FTE	400.00	376.00	-24.00	377.00	1.00	-23.00
Total FTE	400.00	376.00	-24.00	377.00	1.00	-23.00

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*; comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: EMS/Fire/Rescue

- **Professional Services**

FY2011/12 Budget is 74% over FY2010/11 actual *primarily* for the following:

Annual Physicals & Cardiac Screenings -- \$180K was budgeted for these tests in FY2010/11 and \$118K was expended. This line item was reduced to \$135K in FY2011/12.

Legal Fees - \$75K was budgeted in FY2010/11, with \$13K in expenditures. The FY2011/12 budget was kept at \$75K in anticipation of legal costs resulting from the IAFF Union Negotiations.

Construction Management – FY2010/11 unexpended budget in the amount of \$47K was allocated for design and project management costs. These costs were not realized during FY2010/11 due to the timing and/or holds placed on their associated Fire Station construction/renovation projects.

- **Repair and Maintenance Services**

FY2011/12 Budget is 61% over FY2010/11 actual *primarily* for the following: *Maintenance of Equipment* - The FY2010/11 budget included \$140K which was reduced to \$91K in FY2011/12. *Repair of Equipment* – The FY2010/11 budget included \$38K which was reduced by 47% to \$20K in FY2011/12.

- **Operating Supplies**

FY2011/12 Budget is 44% below FY2010/11 actual *primarily* for the following:

Personal Protective (Bunker) Gear – \$611,916 was included in the FY2010/11 budget for the second and final year of a safety/purchasing initiative to replace all EMS/Fire/Rescue protective “Bunker” gear.

- **Operating Supplies – Other**

FY2011/12 Budget is 64% above FY2010/11 actual *primarily* due to *EMS Supplies*. \$570K was budgeted to account for all the disposable items and other costs directly associated with EMS Transports.

FY2010/11 was the initial year with the budget based on estimates from realized costs in FY2009/10. The FY2012/13 budget will be adjusted to an amount consistent with current costs.

- **Books, Publications, Subscriptions and Memberships and Training**

The majority of the budget for the Books, Publications, Subscriptions and Training accounts consist of Federal and State Grant funding. These funds are allocated and expended in accordance with the terms of the grant agreement. Expenditures may not be incurred in the year in which the grant funds were received.

**Seminole County Government
2 Year Budget Comparison Report**

Public Safety

EMS/Fire/Rescue

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	20,917,973	20,059,573	20,457,525	-2%	102%	19,660,952	-2%	-4%
510140 Overtime	3,534,600	3,511,938	3,720,512	5%	106%	839,927	-76%	-77%
510141 Overtime - Contractual	-	-	-	-%	-%	2,663,221	-%	-%
510150 Special Pay	91,318	173,596	97,680	7%	56%	147,064	-15%	51%
510151 Special Pay - Contractual	-	-	-	-%	-%	130,000	-%	-%
510190 Holiday Pay	-	700,000	-	-%	-%	700,000	-%	-%
510210 Social Security Matching	1,791,500	1,818,344	1,771,672	-1%	97%	1,790,854	-2%	1%
510220 Retirement Contributions	4,986,817	5,236,804	4,743,339	-5%	91%	3,008,678	-43%	-37%
510230 Health And Life Insurance	3,093,359	3,465,906	3,371,800	9%	97%	3,489,184	1%	3%
510240 Workers Compensation	1,360,375	889,730	692,012	-49%	78%	768,042	-14%	11%
511000 Contra Personal Services	-	4,029	12,520	-%	311%	-	-%	-%
Total Personal Services	35,775,942	35,859,920	34,867,060	-3%	97%	33,197,922	-7%	-5%
Operating Expenditures								
530310 Professional Services	335,334	301,892	130,704	-61%	43%	228,000	-24%	74%
530340 Other Services	283,353	398,297	332,242	17%	83%	265,808	-33%	-20%
530400 Travel And Per Diem	13,565	12,750	13,632	-%	107%	10,650	-16%	-22%
530410 Communications Services	4,315	6,010	5,584	29%	93%	4,260	-29%	-24%
530420 Freight & Postage Services	349	100	-	-%	-%	100	-%	-%
530430 Utilities	292,768	277,000	281,388	-4%	102%	290,000	5%	3%
530439 Utilities - Other	-	-	-	-%	-%	32,000	-%	-%
530440 Rental And Leases	3,237	5,000	3,276	1%	66%	5,000	-%	53%
530460 Repair And Maintenance Servic	162,689	489,232	201,601	24%	41%	324,436	-34%	61%
530470 Printing And Binding	620	-	1,998	222%	-%	-	-%	-%
530480 Promotional Activities	37	-	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	4,867	13,177	13,548	178%	103%	19,500	48%	44%
530499 Other Chgs/Ob-Contingency	-	-	-	-%	-%	2,188	-%	-%
530510 Office Supplies	24,854	25,000	22,701	-9%	91%	25,000	-%	10%
530520 Operating Supplies	1,884,023	1,237,142	1,168,392	-38%	94%	708,280	-43%	-39%
530521 Operating Supplies - Equipment	182,724	553,511	102,471	-44%	19%	624,667	13%	510%
530529 Operating Supplies - Other	-	570,000	346,838	-%	61%	570,000	-%	64%
530540 Books, Publications, Subscriptio	178,673	108,641	8,536	-95%	8%	43,694	-60%	412%
530550 Training	-	155,136	35,928	-%	23%	156,566	1%	336%
530560 Gas/Oil/Lube	134,864	175,000	167,782	24%	96%	155,000	-11%	-8%
Total Operating Expenditures	3,506,272	4,327,888	2,836,621	-19%	66%	3,465,149	-20%	22%
Internal Charges / Other								
540101 Other Charges / Obligations - In	4,109,087	3,875,695	4,092,184	-%	106%	4,327,538	12%	6%
540201 Insurance	474,886	480,798	486,376	2%	101%	499,262	4%	3%
Total Internal Charges / Other	4,583,973	4,356,493	4,578,560	-%	105%	4,826,800	11%	5%
Grants & Aids								
580811 Aid To Governmental Agencies	206,501	289,557	214,027	4%	74%	142,908	-51%	-33%
Total Grants & Aids	206,501	289,557	214,027	4%	74%	142,908	-51%	-33%
Capital Outlay								
560610 Land	-	1,765,506	-	-%	-%	-	-%	-%
560630 Infrastructure	-	94,339	-	-%	-%	-	-%	-%
560642 Equipment >\$4999	1,607,582	578,165	450,775	-72%	78%	1,178,050	104%	161%
560646 Capital Software	46,495	317,376	42,704	-8%	13%	-	-%	-%
560650 Construction In Progress	1,047,376	6,723,353	530,218	-49%	8%	200,000	-97%	-62%
560670 Roads	85,950	67,828	13,515	-84%	20%	50,000	-26%	270%
560690 Capitalized Expenditures	-	-	62,115	-%	-%	-	-%	-%
Total Capital Outlay	2,787,403	9,546,567	1,099,327	-61%	12%	1,428,050	-85%	30%
Total Expenditures	46,860,091	54,380,425	43,595,595	-7%	80%	43,060,829	-21%	-1%

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Fire Prevention Bureau

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	556,982	538,254	521,724	-6%	97%	513,345	-5%	-2%
Operating Expenditures	6,445	24,175	8,020	24%	33%	21,995	-9%	174%
Internal Charges / Other	31,994	20,505	15,504	-52%	76%	14,314	-30%	-8%
Total Operating	595,421	582,934	545,248	-8%	94%	549,654	-6%	1%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	595,421	582,934	545,248	-8%	94%	549,654	-6%	1%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Fire Protection Fund	595,421	582,934	545,248	-8%	94%	549,654	-6%	1%
Total Funding	595,421	582,934	545,248	-8%	94%	549,654	-6%	1%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	7.00	7.00	-	7.00	-	-
Total Permanent FTE	7.00	7.00	-	7.00	-	-
Total FTE	7.00	7.00	-	7.00	-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: Fire Prevention Bureau

- **Books, Publications, Subscriptions and Memberships**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

Code Cycle Update – The FY2011/12 budget includes a one-time expense in the amount of \$3,290 to procure the current updated versions of the Florida Fire Prevention Code (FFPC) as well the updates to the National Fire Protection Association’s (NFPA) Handbooks 1 & 101.

NFPA Fire Code Subscription - Internet Based – The FY2011/12 budget was increased \$860 for an annual subscription to have web-access to the National Fire Protection Association’s Fire Codes.

- **Training**

FY2011/12 Budget is over the FY11 actual *primarily* for the following:

National Fire Protection Association (NFPA) Seminars – FY2011/12 budget was increased \$3,705 to facilitate an increase in the number NFPA seminars that the inspectors and plans examiner attend.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Fire Prevention Bureau

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	398,118	376,022	377,215	-5%	100%	376,022	-%	-%
510140 Overtime	1,508	-	1,629	8%	-%	-	-%	-%
510150 Special Pay	150	-	150	-%	-%	11,788	-%	7,759%
510210 Social Security Matching	28,085	28,766	26,569	-5%	92%	28,766	-%	8%
510220 Retirement Contributions	49,633	50,123	44,120	-11%	88%	25,132	-50%	-43%
510230 Health And Life Insurance	61,294	73,889	64,688	6%	88%	64,874	-12%	-%
510240 Workers Compensation	18,194	9,454	7,353	-60%	78%	6,763	-28%	-8%
Total Personal Services	<u>556,982</u>	<u>538,254</u>	<u>521,724</u>	<u>-6%</u>	<u>97%</u>	<u>513,345</u>	<u>-5%</u>	<u>-2%</u>
Operating Expenditures								
530400 Travel And Per Diem	-	4,120	-	-%	-%	1,995	-52%	-%
530470 Printing And Binding	-	400	-	-%	-%	-	-%	-%
530480 Promotional Activities	-	6,500	-	-%	-%	-	-%	-%
530490 Other Current Charges & Obliga	-	180	-	-%	-%	60	-67%	-%
530510 Office Supplies	97	875	-	-%	-%	875	-%	-%
530520 Operating Supplies	2,302	3,275	2,158	-6%	66%	3,275	-%	52%
530540 Books, Publications, Subscriptio	4,046	3,105	3,102	-23%	100%	7,165	131%	131%
530550 Training	-	5,720	2,760	-%	48%	8,625	51%	213%
Total Operating Expenditures	<u>6,445</u>	<u>24,175</u>	<u>8,020</u>	<u>24%</u>	<u>33%</u>	<u>21,995</u>	<u>-9%</u>	<u>174%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	31,994	20,505	15,504	-52%	76%	14,314	-30%	-8%
Total Internal Charges / Other	<u>31,994</u>	<u>20,505</u>	<u>15,504</u>	<u>-52%</u>	<u>76%</u>	<u>14,314</u>	<u>-30%</u>	<u>-8%</u>
Total Expenditures	<u><u>595,421</u></u>	<u><u>582,934</u></u>	<u><u>545,248</u></u>	<u><u>-8%</u></u>	<u><u>94%</u></u>	<u><u>549,654</u></u>	<u><u>-6%</u></u>	<u><u>1%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Public Safety

EMS/Fire Training

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	-	343,915	181,527	-%	53%	301,310	-12%	66%
Total Operating	-	343,915	181,527	-%	53%	301,310	-12%	66%
Capital Outlay	-	5,100	-	-%	-%	-	-%	-%
Total Expenditures	-	349,015	181,527	-%	52%	301,310	-14%	66%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Fire Protection Fund	-	349,015	181,527	-%	52%	301,310	-14%	66%
Total Funding	-	349,015	181,527	-%	52%	301,310	-14%	66%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: EMS/Fire Training

- **Operating Expenditures**

FY2011/12 Budget is 66% over FY2010/11 actual *primarily* due to the following:

The EMS/Fire Training program was initiated as a separate program for the first time in FY2010/11. The operating budgets for FY2010/11 and FY2011/12 were developed based on the anticipated training activity and classes to be offered. For the FY2012/13 budget, the anticipated training activities will be re-assessed and the budget will be adjusted accordingly.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

EMS/Fire Training

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530400 Travel And Per Diem	-	5,200	379	-%	7%	7,050	36%	1,760%
530490 Other Current Charges & Obliga	-	1,330	1,553	-%	117%	1,560	17%	-%
530510 Office Supplies	-	-	-	-%	-%	1,500	-%	-%
530520 Operating Supplies	-	88,800	42,542	-%	48%	83,800	-6%	97%
530521 Operating Supplies - Equipment	-	18,685	-	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	-	25,500	15,007	-%	59%	2,000	-92%	-87%
530550 Training	-	204,400	122,046	-%	60%	205,400	-%	68%
Total Operating Expenditures	-	343,915	181,527	-%	53%	301,310	-12%	66%
Capital Outlay								
560642 Equipment >\$4999	-	5,100	-	-%	-%	-	-%	-%
Total Capital Outlay	-	5,100	-	-%	-%	-	-%	-%
Total Expenditures	-	349,015	181,527	-%	52%	301,310	-14%	66%

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Animal Services

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,456,610	1,547,068	1,465,266	1%	95%	1,513,549	-2%	3%
Operating Expenditures	266,268	448,494	267,702	1%	60%	437,630	-2%	63%
Internal Charges / Other	172,471	194,967	141,083	-18%	72%	168,642	-14%	20%
Total Operating	1,895,349	2,190,529	1,874,051	-1%	86%	2,119,821	-3%	13%
Capital Outlay	34,900	29,385	17,880	-49%	61%	14,385	-51%	-20%
Total Expenditures	1,930,249	2,219,914	1,891,931	-2%	85%	2,134,206	-4%	13%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	1,895,752	2,115,273	1,866,139	-2%	88%	2,038,304	-4%	9%
Animal Services - Donations	34,497	104,641	25,792	-25%	25%	95,902	-8%	272%
Total Funding	1,930,249	2,219,914	1,891,931	-2%	85%	2,134,206	-4%	13%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	30.00	30.00	-	30.00	-	-
Total Permanent FTE	30.00	30.00	-	30.00	-	-
Total FTE	30.00	30.00	-	30.00	-	-

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: Animal Services

- **Other Services**

FY2011/12 Budget is 51% over FY2010/11 actual *primarily* for the following:

Mobile Spay/Neuter Services – The FY2010/11 budget included \$43,680 for Mobile Spay and Neuter Services to be provided in conjunction with the SPCA (Society for the Prevention of Cruelty to Animals); these funds were not expended due to the joint initiative being placed on hold resulting from a lower than anticipated community participation/turnout. The amended FY2010/11 budget was reduced by \$22K, with the funding being moved to the Construction in Progress account line to support the cost of a protective canopy over the Animal Crematory. The FY2011/12 budget for these services remains at \$43,680, which is a \$22K increase over the amended FY2010/11 budget.

- **Utilities**

FY2011/12 Budget is 60% over FY2010/11 actual *primarily* for the following:

Florida Public Utilities (Gas) – During FY2010/11, the heaters in the kennels were not functioning properly and were not utilized; the heaters have since been repaired and are being used to warm the kennels. The FY2011/12 budget was reduced \$11,400 to be in line with anticipated expenditure patterns. The cost of the utilities will be re-assessed for FY2012/13, and adjusted accordingly.

- **Repair and Maintenance Services**

FY2011/12 Budget is over the FY2010/11 actual *primarily* for the following:

Crematory Maintenance/Inspection– The FY2011/12 budget includes \$5K for the inspection and maintenance of the animal crematory; this line item was budgeted in the professional services account line for FY2010/11. The animal crematory operates under a general air permit issued by the Florida Department of Environmental Protection (DEP). The DEP requires an annual emissions test which must be conducted by a certified engineer.

- **Other Charges/Obligation-Contingency**

FY2011/12 Budget includes a \$95K contingency resulting from Animal Service Donations. Funds are to be used for animal service operations.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Animal Services

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	996,630	1,010,900	1,002,007	1%	99%	1,005,710	-1%	-%
510140 Overtime	61,937	85,011	61,626	-1%	72%	85,006	-%	38%
510150 Special Pay	1,596	1,596	1,596	-%	100%	52,116	3,165%	3,165%
510210 Social Security Matching	77,729	83,833	78,542	1%	94%	83,434	-%	6%
510220 Retirement Contributions	107,665	118,850	98,763	-8%	83%	53,319	-55%	-46%
510230 Health And Life Insurance	199,486	239,556	219,134	10%	91%	229,739	-4%	5%
510240 Workers Compensation	11,567	7,322	3,598	-69%	49%	4,225	-42%	17%
Total Personal Services	<u>1,456,610</u>	<u>1,547,068</u>	<u>1,465,266</u>	<u>1%</u>	<u>95%</u>	<u>1,513,549</u>	<u>-2%</u>	<u>3%</u>
Operating Expenditures								
530310 Professional Services	85,676	7,400	2,285	-97%	31%	2,400	-68%	5%
530340 Other Services	98	120,740	94,628	96,459%	78%	142,740	18%	51%
530400 Travel And Per Diem	800	2,275	-	-%	-%	2,475	9%	-%
530430 Utilities	21,647	41,600	18,817	-13%	45%	30,200	-27%	60%
530460 Repair And Maintenance Servic	9,563	9,745	4,182	-56%	43%	14,620	50%	250%
530470 Printing And Binding	2,662	5,000	3,177	19%	64%	3,500	-30%	10%
530490 Other Current Charges & Obliga	8,220	9,600	10,759	31%	112%	9,600	-%	-11%
530499 Other Chgs/Ob-Contingency	-	104,641	-	-%	-%	95,902	-8%	-%
530510 Office Supplies	3,035	3,150	3,148	4%	100%	3,150	-%	-%
530520 Operating Supplies	114,251	137,978	125,583	10%	91%	127,078	-8%	1%
530521 Operating Supplies - Equipment	16,836	-	2,025	-88%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	3,480	815	943	-73%	116%	815	-%	-14%
530550 Training	-	5,350	2,155	-%	40%	5,150	-4%	139%
530560 Gas/Oil/Lube	-	200	-	-%	-%	-	-%	-%
Total Operating Expenditures	<u>266,268</u>	<u>448,494</u>	<u>267,702</u>	<u>1%</u>	<u>60%</u>	<u>437,630</u>	<u>-2%</u>	<u>63%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	157,329	179,637	127,660	-19%	71%	152,195	-15%	19%
540201 Insurance	15,142	15,330	13,423	-11%	88%	16,447	7%	23%
Total Internal Charges / Other	<u>172,471</u>	<u>194,967</u>	<u>141,083</u>	<u>-18%</u>	<u>72%</u>	<u>168,642</u>	<u>-14%</u>	<u>20%</u>
Capital Outlay								
560642 Equipment >\$4999	34,900	7,385	-	-%	-%	14,385	95%	-%
560650 Construction In Progress	-	22,000	17,880	-%	81%	-	-%	-%
Total Capital Outlay	<u>34,900</u>	<u>29,385</u>	<u>17,880</u>	<u>-49%</u>	<u>61%</u>	<u>14,385</u>	<u>-51%</u>	<u>-20%</u>
Total Expenditures	<u><u>1,930,249</u></u>	<u><u>2,219,914</u></u>	<u><u>1,891,931</u></u>	<u><u>-2%</u></u>	<u><u>85%</u></u>	<u><u>2,134,206</u></u>	<u><u>-4%</u></u>	<u><u>13%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Telecommunications

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	859,942	795,874	793,551	-8%	100%	675,218	-15%	-15%
Operating Expenditures	748,761	1,480,410	626,002	-16%	42%	816,450	-45%	30%
Internal Charges / Other	63,619	142,419	95,887	51%	67%	96,020	-33%	-%
Cost Allocations (contra expendit	-417,214	-385,860	-350,408	-16%	91%	-756,853	96%	116%
Grants & Aids	-	200,000	-	-%	-%	-	-%	-%
Total Operating	1,255,108	2,232,843	1,165,032	-7%	52%	830,835	-63%	-29%
Capital Outlay	11,067	3,526,459	-	-%	-%	-	-%	-%
Total Expenditures	1,266,175	5,759,302	1,165,032	-8%	20%	830,835	-86%	-29%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	1,266,175	5,759,302	1,165,032	-8%	20%	830,835	-86%	-29%
Total Funding	1,266,175	5,759,302	1,165,032	-8%	20%	830,835	-86%	-29%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	-	10.00	10.00	10.00	-	10.00
Total Permanent FTE	-	10.00	10.00	10.00	-	10.00
Total FTE	-	10.00	10.00	10.00	-	10.00

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: Telecommunications

- **Repairs and Maintenance Services**

FY 2011/12 Budget is 30% over FY 2010/11 actual *primarily* for the following:

Maintenance/Stock/Parts/Repair & Radio Communication -- The FY2010/11 budget included \$320K for end user support, parts, repairs and maintenance support for county-wide shared radio system program. Approximately \$153K was expended in FY10/11. *The amended FY 2010/11 budget included \$634K in project budget related to the Sprint/Nextel Frequency Reconfiguration project.

- **Operating Supplies**

The FY 2011/12 budget for safety shoes, safety glasses, uniforms, and parts/materials necessary for the day-to-day operations of the Telecommunications Division, that are outside of repair functions, was reduced \$36K in FY 2011/12. The budget for these operating supplies will be re-assessed during the development of the FY 2012/13 budget to be in line with current expenditure patterns.

- **Books, Publications, Subscriptions and Memberships & Training**

FY2011/12 Budget is over the FY2010/11 actual *primarily* for the following:

Registrations & 800MHz Radio System Training – Due to the significant involvement in the Sprint/Nextel Frequency Reconfiguration project, Telecommunications staff was not available to attend all anticipated training activities and events in FY2010/11. It is necessary to retain the same budget levels for Registrations and Training so that staff can remain knowledgeable of our current radio system platform and new technologies. The training budget for FY2012/13 will be re-assessed during budget development to be in line with the current needs and anticipated training activities.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Telecommunications

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	310,473	474,285	467,928	51%	99%	464,485	-2%	-1%
510130 Other Personal Services	11,746	100,000	99,993	751%	100%	-	-%	-%
510140 Overtime	16,231	30,994	29,580	82%	95%	30,992	-%	5%
510150 Special Pay	-	-	-	-%	-%	16,840	-%	-%
510210 Social Security Matching	24,420	37,905	43,987	80%	116%	37,905	-%	-14%
510220 Retirement Contributions	33,385	53,364	51,580	55%	97%	24,329	-54%	-53%
510230 Health And Life Insurance	55,346	92,580	97,168	76%	105%	97,040	5%	-%
510240 Workers Compensation	-	6,746	3,315	-%	49%	3,627	-46%	9%
511000 Contra Personal Services	408,341	-	-	-%	-%	-	-%	-%
Total Personal Services	<u>859,942</u>	<u>795,874</u>	<u>793,551</u>	<u>-8%</u>	<u>100%</u>	<u>675,218</u>	<u>-15%</u>	<u>-15%</u>
Operating Expenditures								
530310 Professional Services	-	-	9,200	-%	-%	-	-%	-%
530400 Travel And Per Diem	345	1,500	747	117%	50%	1,500	-%	101%
530410 Communications Services	19,726	-	6,125	-69%	-%	6,240	-%	2%
530420 Freight & Postage Services	3,083	2,000	870	-72%	44%	2,000	-%	130%
530460 Repair And Maintenance Service	601,749	1,391,200	583,475	-3%	42%	757,000	-46%	30%
530490 Other Current Charges & Obligations	-	-	20	-%	-%	-	-%	-%
530510 Office Supplies	514	750	2,151	318%	287%	750	-%	-65%
530520 Operating Supplies	985	77,000	17,341	1,661%	23%	41,000	-47%	136%
530521 Operating Supplies - Equipment	116,130	-	2,880	-98%	-%	-	-%	-%
530540 Books, Publications, Subscriptions	6,229	2,960	394	-94%	13%	2,960	-%	651%
530550 Training	-	5,000	2,799	-%	56%	5,000	-%	79%
Total Operating Expenditures	<u>748,761</u>	<u>1,480,410</u>	<u>626,002</u>	<u>-16%</u>	<u>42%</u>	<u>816,450</u>	<u>-45%</u>	<u>30%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	63,619	131,171	85,703	35%	65%	84,923	-35%	-1%
540201 Insurance	-	11,248	10,184	-%	91%	11,097	-1%	9%
Total Internal Charges / Other	<u>63,619</u>	<u>142,419</u>	<u>95,887</u>	<u>51%</u>	<u>67%</u>	<u>96,020</u>	<u>-33%</u>	<u>-%</u>
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge: Internal	-417,214	-385,860	-350,408	-16%	91%	-756,853	96%	116%
Internal Cost Allocations (contra expenditure)	-417,214	-385,860	-350,408	-16%	91%	-756,853	96%	116%
Grants & Aids								
580811 Aid To Governmental Agencies	-	200,000	-	-%	-%	-	-%	-%
Total Grants & Aids	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560642 Equipment >\$4999	11,067	9,541	-	-%	-%	-	-%	-%
560650 Construction In Progress	-	3,516,918	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>11,067</u>	<u>3,526,459</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>1,266,175</u></u>	<u><u>5,759,302</u></u>	<u><u>1,165,032</u></u>	<u><u>-8%</u></u>	<u><u>20%</u></u>	<u><u>830,835</u></u>	<u><u>-86%</u></u>	<u><u>-29%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Probation

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,680,934	1,718,258	1,588,337	-6%	92%	1,731,971	1%	9%
Operating Expenditures	39,994	54,791	51,019	28%	93%	59,492	9%	17%
Internal Charges / Other	159,839	159,082	128,888	-19%	81%	146,615	-8%	14%
Total Operating	1,880,767	1,932,131	1,768,244	-6%	92%	1,938,078	-%	10%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	1,880,767	1,932,131	1,768,244	-6%	92%	1,938,078	-%	10%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	1,880,767	1,932,131	1,768,244	-6%	92%	1,938,078	-%	10%
Total Funding	1,880,767	1,932,131	1,768,244	-6%	92%	1,938,078	-%	10%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	25.00	25.00	-	27.00	2.00	2.00
Part-Time	0.50	0.50	-	0.50	-	-
Total Permanent FTE	25.50	25.50	-	27.50	2.00	2.00
Total FTE	25.50	25.50	-	27.50	2.00	2.00

FY2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY2010/11 actuals to the FY2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY2011/12 budget for each program.

Public Safety

Program: Probation

- **Travel and Per Diem**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

FL Assoc of Community Corrections meetings – During FY2010/11 only 3 of the 4 meetings budgeted for were attended. The FY2011/12 budget was increased \$856 to reflect increased lodging rates and additional mileage reimbursement due to changes in the location(s) of the meetings.

Travel and Per Diem – FY2011/12 budget was increased \$795 to be in line with FY2010/11 expenditures for personally owned vehicle (POV) mileage reimbursements.

- **Operating Supplies**

FY2011/12 Budget is over FY2010/11 actual *primarily* for the following:

Drug Tests – FY2011/12 budget was increased \$4K in anticipation of an increase in drug testing expenditures. The FY2012/13 budget will be adjusted to be in line with the current expenditure pattern.

Seminole County Government
2 Year Budget Comparison Report

Public Safety

Probation

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,224,900	1,224,871	1,136,645	-7%	93%	1,252,232	2%	10%
510125 Part-time Regular Wages	14,733	16,026	16,467	12%	103%	16,026	-	-3%
510140 Overtime	16,407	21,492	34,833	112%	162%	30,000	40%	-14%
510150 Special Pay	1,596	1,596	1,596	-	100%	44,538	2,691%	2,691%
510210 Social Security Matching	92,519	96,572	90,305	-2%	94%	99,315	3%	10%
510220 Retirement Contributions	127,259	136,131	112,350	-12%	83%	63,745	-53%	-43%
510230 Health And Life Insurance	182,252	205,098	188,046	3%	92%	216,341	5%	15%
510240 Workers Compensation	21,268	16,472	8,095	-62%	49%	9,774	-41%	21%
Total Personal Services	<u>1,680,934</u>	<u>1,718,258</u>	<u>1,588,337</u>	<u>-6%</u>	<u>92%</u>	<u>1,731,971</u>	<u>1%</u>	<u>9%</u>
Operating Expenditures								
530340 Other Services	-	953	462	-	48%	953	-	106%
530400 Travel And Per Diem	2,984	3,250	2,451	-18%	75%	4,901	51%	100%
530420 Freight & Postage Services	110	110	110	-	100%	110	-	-
530470 Printing And Binding	787	1,000	838	6%	84%	1,000	-	19%
530490 Other Current Charges & Obliga	20,146	26,856	30,136	50%	112%	26,684	-1%	-11%
530510 Office Supplies	3,934	5,384	5,117	30%	95%	4,724	-12%	-8%
530520 Operating Supplies	11,588	16,648	11,363	-2%	68%	20,530	23%	81%
530540 Books, Publications, Subscriptio	445	590	542	22%	92%	590	-	9%
Total Operating Expenditures	<u>39,994</u>	<u>54,791</u>	<u>51,019</u>	<u>28%</u>	<u>93%</u>	<u>59,492</u>	<u>9%</u>	<u>17%</u>
Internal Charges / Other								
540100 Other Charges / Obligation - Inte	-	-	649	-	-	-	-	-
540101 Other Charges / Obligations - In	159,839	157,027	127,271	-20%	81%	145,243	-8%	14%
540201 Insurance	-	2,055	968	-	47%	1,372	-33%	42%
Total Internal Charges / Other	<u>159,839</u>	<u>159,082</u>	<u>128,888</u>	<u>-19%</u>	<u>81%</u>	<u>146,615</u>	<u>-8%</u>	<u>14%</u>
Total Expenditures	<u><u>1,880,767</u></u>	<u><u>1,932,131</u></u>	<u><u>1,768,244</u></u>	<u><u>-6%</u></u>	<u><u>92%</u></u>	<u><u>1,938,078</u></u>	<u><u>-%</u></u>	<u><u>10%</u></u>



Public Works

Public Works Business Office
Roads-Stormwater Repair and Maintenance
Capital Maintenance
Water Quality
Mosquito Control
Engineering Professional Support
Capital Projects Delivery
Traffic Operations

Seminole County Government
2 Year Budget Comparison Report

Public Works

Expenditures	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual (1)	Amended (2)	Actual YTD (3)	% Change (3) vs (1)	% Spent (3) vs (2)	Adopted (4)	% Change (4) vs (2)	% Change (4) vs (3)
Personal Services	11,324,219	13,323,717	12,592,195	11%	95%	12,653,269	-5%	-%
Operating Expenditures	7,001,295	7,527,879	5,558,367	-21%	74%	6,052,797	-20%	9%
Internal Charges / Other	2,913,038	5,462,146	3,118,300	7%	57%	8,188,279	50%	163%
Cost Allocations (contra expeditur	-	-2,298,643	-	-%	-%	-3,245,746	41%	-%
Grants & Aids	7,752,820	76,957,190	36,573,487	372%	48%	6,790	-100%	-100%
Transfers	-4,239	-	-	-%	-%	-	-%	-%
Total Operating	28,987,133	100,972,289	57,842,349	100%	57%	23,655,389	-77%	-59%
Capital Outlay	31,906,225	133,695,793	28,236,630	-12%	21%	22,199,929	-83%	-21%
Total Expenditures	60,893,358	234,668,082	86,078,979	41%	37%	45,855,318	-80%	-47%

Source of Funding	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
General Fund	598,557	973,470	636,254	6%	65%	585,545	-40%	-8%
Transportation Trust Fund	19,840,612	18,632,103	18,966,120	-4%	102%	18,586,882	-%	-2%
Infrastructure Sales Tax Fund -	9,103,390	62,720,101	40,764,934	348%	65%	650,509	-99%	-98%
Infrastructure Sales Tax Fund -	15,526,607	106,853,707	13,510,332	-13%	13%	24,548,302	-77%	82%
Public Works - Interlocal	-	2,689,300	-	-%	-%	-	-%	-%
Mosquito Control Grant	-	37,000	36,843	-%	100%	18,396	-50%	-50%
Public Works Grants	3,720,704	10,599,624	904,757	-76%	9%	-	-%	-%
ARRA - Public Works Stimulus	3,461,935	7,595,011	3,735,476	8%	49%	-	-%	-%
Arterial Transportation Impact	254,569	472,924	26,989	-89%	6%	-	-%	-%
North Collector Transportation	1,192,901	2,982,267	1,510,644	27%	51%	-	-%	-%
West Collector Transportation	1,631,720	3,153,612	1,351,469	-17%	43%	-	-%	-%
East Collector Transportation	1,161,961	7,211,157	276,837	-76%	4%	-	-%	-%
South Central Collector	54,621	109,384	-	-%	-%	-	-%	-%
Stormwater Fund - GF	4,249,336	7,895,715	4,064,626	-4%	51%	1,294,729	-84%	-68%
Natural Lands/Trails Bond Fund	94,977	2,703,525	292,129	208%	11%	133,181	-95%	-54%
Seminole Expressway Authority	1,468	39,182	1,569	7%	4%	37,774	-4%	2,308%
Total Funding	60,893,358	234,668,082	86,078,979	41%	37%	45,855,318	-80%	-47%

Expenditure By Program	FY 2009/10	FY 2010/11	FY 2010/11	FY 2010/11 Actual		FY 2011/12	FY 2011/12 Adopted	
	Actual	Amended	Actual YTD	% Change	% Spent	Adopted	% Change	% Change
Constitutional Officers - Excess	-4,239	-	-	-%	-%	-	-%	-%
Public Works Business Office	1,503,130	1,302,677	1,030,704	-31%	79%	981,801	-25%	-5%
Roads-Stormwater Repair and Mair	9,445,641	10,620,404	9,651,393	2%	91%	10,859,072	2%	13%
Capital Maintenance	337,766	400,500	215,230	-36%	54%	6,600,000	1,548%	2,966%
Seminole County Expressway Auth	1,468	39,182	1,569	7%	4%	37,774	-4%	2,308%
Water Quality	1,742,391	1,553,772	1,174,366	-33%	76%	1,294,729	-17%	10%
Mosquito Control	316,207	729,340	429,478	36%	59%	603,941	-17%	41%
Engineering Professional Support	1,183,359	1,503,700	1,460,877	23%	97%	1,740,813	16%	19%
Capital Projects Delivery	40,465,727	210,885,301	65,973,273	63%	31%	17,384,011	-92%	-74%
Traffic Operations	5,901,908	7,633,206	6,142,089	4%	80%	6,353,177	-17%	3%
Total Expenditures	60,893,358	234,668,082	86,078,979	41%	37%	45,855,318	-80%	-47%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
	Full-Time	197.50	198.50	1.00	197.50	-1.00
Total Permanent FTE	197.50	198.50	1.00	197.50	-1.00	-
Total FTE	197.50	198.50	1.00	197.50	-1.00	-

Seminole County Government
2 Year Budget Comparison Report

Public Works

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	8,954,368	9,225,325	8,880,746	-1%	96%	8,980,893	-3%	1%
510130 Other Personal Services	33,701	-	74,050	120%	-%	-	-%	-%
510140 Overtime	314,879	326,127	318,697	1%	98%	329,099	1%	3%
510150 Special Pay	12,100	15,564	10,408	-14%	67%	336,344	2,061%	3,132%
510210 Social Security Matching	673,136	729,074	672,762	-%	92%	711,007	-2%	6%
510220 Retirement Contributions	945,612	1,041,679	857,567	-9%	82%	452,699	-57%	-47%
510230 Health And Life Insurance	1,485,093	1,710,438	1,642,516	11%	96%	1,703,216	-%	4%
510240 Workers Compensation	405,110	275,510	135,449	-67%	49%	140,011	-49%	3%
511000 Contra Personal Services	-1,499,780	-	-	-%	-%	-	-%	-%
Total Personal Services	11,324,219	13,323,717	12,592,195	11%	95%	12,653,269	-5%	-%
Operating Expenditures								
530310 Professional Services	1,955,256	1,838,288	773,929	-60%	42%	553,451	-70%	-28%
530320 Accounting And Auditing	21,508	-	-	-%	-%	-	-%	-%
530340 Other Services	1,904,139	2,174,593	1,986,545	4%	91%	2,164,020	-%	9%
530400 Travel And Per Diem	15,579	19,610	12,919	-17%	66%	13,780	-30%	7%
530410 Communications Services	-29	-	-	-%	-%	-	-%	-%
530420 Freight & Postage Services	2,523	2,850	3,487	38%	122%	3,350	18%	-4%
530430 Utilities	312,480	405,600	256,022	-18%	63%	352,600	-13%	38%
530440 Rental And Leases	49,885	59,600	56,116	12%	94%	75,380	26%	34%
530460 Repair And Maintenance Services	2,234,744	1,788,200	1,532,077	-31%	86%	1,655,275	-7%	8%
530470 Printing And Binding	3,342	3,550	1,878	-44%	53%	3,550	-%	89%
530490 Other Current Charges & Obligations	21,894	11,615	7,979	-64%	69%	11,615	-%	46%
530499 Other Chgs/Ob-Contingency	-	39,182	-	-%	-%	37,774	-4%	-%
530510 Office Supplies	18,374	24,326	16,843	-8%	69%	22,828	-6%	36%
530520 Operating Supplies	414,824	646,989	433,793	5%	67%	601,105	-7%	39%
530521 Operating Supplies - Equipment	47,116	24,200	17,735	-62%	73%	9,900	-59%	-44%
530530 Road Materials & Supplies	305,350	462,484	438,228	44%	95%	525,000	14%	20%
530540 Books, Publications, Subscriptions	23,530	17,107	16,302	-31%	95%	18,444	8%	13%
530550 Training	-	9,685	4,514	-%	47%	4,725	-51%	5%
531000 Contra Operating	-329,220	-	-	-%	-%	-	-%	-%
Total Operating Expenditures	7,001,295	7,527,879	5,558,367	-21%	74%	6,052,797	-20%	9%
Internal Charges / Other								
540101 Other Charges / Obligations - Internal	2,533,016	4,954,278	2,610,432	3%	53%	7,632,877	54%	192%
540201 Insurance	380,022	507,868	507,868	34%	100%	555,402	9%	9%
Total Internal Charges / Other	2,913,038	5,462,146	3,118,300	7%	57%	8,188,279	50%	163%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charges	-	-2,298,643	-	-%	-%	-3,245,746	41%	-%
Total Cost Allocations (contra expenditure)	-	-2,298,643	-	-%	-%	-3,245,746	41%	-%
Grants & Aids								
580811 Aid To Governmental Agencies	1,057,930	38,234,819	35,921,231	3,295%	94%	6,790	-100%	-100%
580812 Aid to Gov't Agencies - Land	-	1,837,000	-	-%	-%	-	-%	-%
580813 Aid to Gov't Agencies - Design	797,803	1,373,541	452,681	-43%	33%	-	-%	-%
580814 Aid to Gov't Agencies - Construction	5,897,087	35,511,830	199,575	-97%	1%	-	-%	-%
Total Grants & Aids	7,752,820	76,957,190	36,573,487	372%	48%	6,790	-100%	-100%
Transfers								
386400 Excess Fees-Tax Collector	-4,239	-	-	-%	-%	-	-%	-%
Total Transfers	-4,239	-	-	-%	-%	-	-%	-%

Seminole County Government
2 Year Budget Comparison Report

Public Works

Capital Outlay

560610 Land	2,932,522	12,852,228	565,944	-81%	4%	4,200,000	-67%	642%
560630 Infrastructure	56,885	-	-	-%	-%	-	-%	-%
560642 Equipment >\$4999	92,935	14,100	23,058	-75%	164%	49,000	248%	113%
560646 Capital Software	-	-	48,998	-%	-%	-	-%	-%
560650 Construction In Progress	6,045,693	44,185,374	8,698,910	44%	20%	4,055,000	-91%	-53%
560651 Construction Management	-	500,000	471,219	-%	94%	200,000	-60%	-58%
560670 Roads	18,759,536	69,547,722	15,153,380	-19%	22%	11,385,929	-84%	-25%
560680 Design	2,227,971	6,596,369	3,275,121	47%	50%	2,310,000	-65%	-29%
560690 Capitalized Expenditures	1,790,683	-	-	-%	-%	-	-%	-%
Total Capital Outlay	31,906,225	133,695,793	28,236,630	-12%	21%	22,199,929	-83%	-21%
Total Expenditures	60,893,358	234,668,082	86,078,979	41%	37%	45,855,318	-80%	-47%

Seminole County Government
2 Year Budget Comparison Report

Public Works

Public Works Business Office

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	932,383	801,256	557,931	-40%	70%	177,586	-78%	-68%
Operating Expenditures	44,505	52,737	31,518	-29%	60%	380	-99%	-99%
Internal Charges / Other	516,431	437,865	434,024	-16%	99%	797,045	82%	84%
Grants & Aids	9,811	10,819	7,231	-26%	67%	6,790	-37%	-6%
Total Operating	1,503,130	1,302,677	1,030,704	-31%	79%	981,801	-25%	-5%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	1,503,130	1,302,677	1,030,704	-31%	79%	981,801	-25%	-5%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Transportation Trust Fund	1,500,615	1,302,677	1,030,704	-31%	79%	981,801	-25%	-5%
Stormwater Fund - GF	2,515	-	-	-%	-%	-	-%	-%
Total Funding	1,503,130	1,302,677	1,030,704	-31%	79%	981,801	-25%	-5%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	12.00	11.00	-1.00	2.00	-9.00	-10.00
Total Permanent FTE	12.00	11.00	-1.00	2.00	-9.00	-10.00
Total FTE	12.00	11.00	-1.00	2.00	-9.00	-10.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Public Works

Program: Business Office

- The Public Works Department condensed its Business Office program in FY 2011/12 to more accurately reflect department operations. There is currently only a Director and an Administrative Assistant position budgeted along with the required minimum amount of membership fees for the Director. Comparisons of budget and actuals to prior years are not appropriate.

Seminole County Government
2 Year Budget Comparison Report

Public Works

Public Works Business Office

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	721,417	600,438	425,563	-41%	71%	142,108	-76%	-67%
510150 Special Pay	1,930	3,756	-	-%	-%	3,368	-10%	-%
510210 Social Security Matching	52,885	45,933	31,637	-40%	69%	10,872	-76%	-66%
510220 Retirement Contributions	73,119	69,796	39,774	-46%	57%	8,253	-88%	-79%
510230 Health And Life Insurance	78,928	79,558	60,030	-24%	75%	12,885	-84%	-79%
510240 Workers Compensation	4,104	1,775	927	-77%	52%	100	-94%	-89%
Total Personal Services	<u>932,383</u>	<u>801,256</u>	<u>557,931</u>	<u>-40%</u>	<u>70%</u>	<u>177,586</u>	<u>-78%</u>	<u>-68%</u>
Operating Expenditures								
530320 Accounting And Auditing	21,508	-	-	-%	-%	-	-%	-%
530400 Travel And Per Diem	109	1,150	-	-%	-%	-	-%	-%
530420 Freight & Postage Services	-	50	-	-%	-%	-	-%	-%
530460 Repair And Maintenance Serv	9,000	43,824	27,000	200%	62%	-	-%	-%
530490 Other Current Charges & Obliga	8,567	-	-	-%	-%	-	-%	-%
530510 Office Supplies	3,862	4,375	2,504	-35%	57%	-	-%	-%
530520 Operating Supplies	10	300	186	1,760%	62%	-	-%	-%
530540 Books, Publications, Subscriptio	1,449	1,088	1,118	-23%	103%	380	-65%	-66%
530550 Training	-	1,950	710	-%	36%	-	-%	-%
Total Operating Expenditures	<u>44,505</u>	<u>52,737</u>	<u>31,518</u>	<u>-29%</u>	<u>60%</u>	<u>380</u>	<u>-99%</u>	<u>-99%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	136,409	53,113	49,272	-64%	93%	787,375	1,382%	1,498%
540201 Insurance	380,022	384,752	384,752	1%	100%	9,670	-97%	-97%
Total Internal Charges / Other	<u>516,431</u>	<u>437,865</u>	<u>434,024</u>	<u>-16%</u>	<u>99%</u>	<u>797,045</u>	<u>82%</u>	<u>84%</u>
Grants & Aids								
580811 Aid To Governmental Agencies	9,811	10,819	7,231	-26%	67%	6,790	-37%	-6%
Total Grants & Aids	<u>9,811</u>	<u>10,819</u>	<u>7,231</u>	<u>-26%</u>	<u>67%</u>	<u>6,790</u>	<u>-37%</u>	<u>-6%</u>
Total Expenditures	<u><u>1,503,130</u></u>	<u><u>1,302,677</u></u>	<u><u>1,030,704</u></u>	<u><u>-31%</u></u>	<u><u>79%</u></u>	<u><u>981,801</u></u>	<u><u>-25%</u></u>	<u><u>-5%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Works

Roads-Stormwater Repair and Maintenance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	5,718,919	5,771,993	5,559,884	-3%	96%	5,728,532	-1%	3%
Operating Expenditures	2,090,988	2,533,880	2,200,785	5%	87%	2,559,109	1%	16%
Internal Charges / Other	1,618,748	1,800,431	1,883,381	16%	105%	2,559,431	42%	36%
Grants & Aids	8,761	-	-	-%	-%	-	-%	-%
Total Operating	9,437,416	10,106,304	9,644,050	2%	95%	10,847,072	7%	12%
Capital Outlay	8,225	514,100	7,343	-11%	1%	12,000	-98%	63%
Total Expenditures	9,445,641	10,620,404	9,651,393	2%	91%	10,859,072	2%	13%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Transportation Trust Fund	7,455,399	8,136,134	7,730,618	4%	95%	10,859,072	33%	40%
Infrastructure Sales Tax Fund -	8,761	500,000	-	-%	-%	-	-%	-%
Stormwater Fund - GF	1,981,481	1,984,270	1,920,775	-3%	97%	-	-%	-%
Total Funding	9,445,641	10,620,404	9,651,393	2%	91%	10,859,072	2%	13%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	102.00	101.00	-1.00	103.00	2.00	1.00
Total Permanent FTE	102.00	101.00	-1.00	103.00	2.00	1.00
Total FTE	102.00	101.00	-1.00	103.00	2.00	1.00

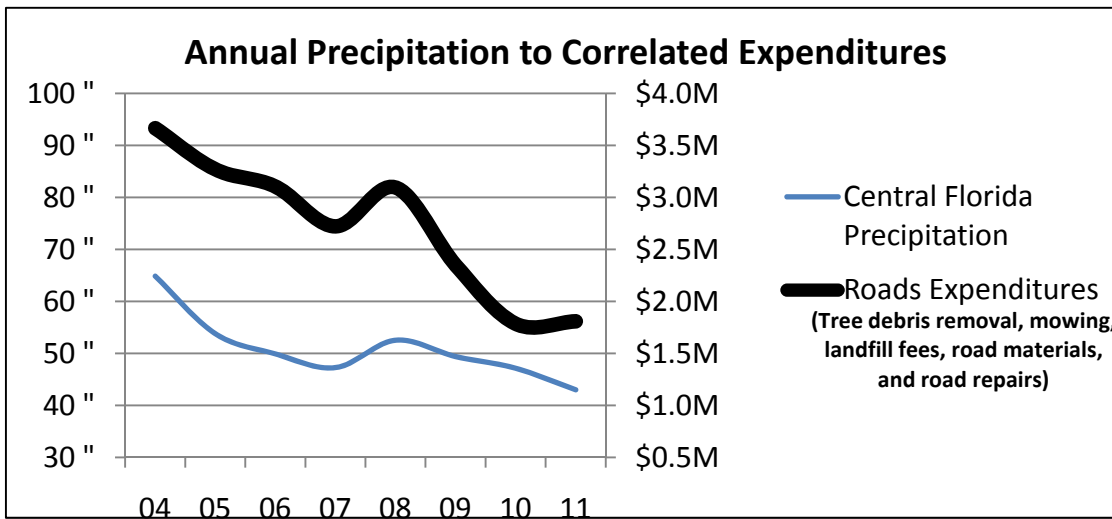
FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Public Works

Program: Roads-Stormwater Repair and Maintenance

A large portion of the Roads/Stormwater expenditures are highly correlated to the amount of rainfall received in the area. These expenditures include mowing, tree trimming/debris removal, landfill fees, road materials, and road repairs. Expenditures in the **Other Services (530340)**, **Utilities (530430)**, **Repairs & Maintenance (530460)**, and **Road Materials (530530)** account lines are made up largely of those services. The County has received below average rainfall for the last three years and FY 2010/11 was especially low (16% below the average). If these four account lines are analyzed in aggregate, it can be shown that the FY 2011/12 budget is 22% above FY 2010/11 actuals. That leaves little margin for unforeseen events or increases in fuel costs, which will push up the cost of materials and contracts.



- **Professional Services**

Professional Services was budgeted at \$20,000 in FY 2010/11, but did not have any expenditures. Half of the budget is for geotechnical services related to new sinkholes that develop in the County. The budget is enough for one new sinkhole, but there were none in FY 2010/11. The other half is for the investigation of local groundwater problems that affect drainage, which also was not used in FY 2010/11. Both of these items could easily be fully expended in FY 2011/12.

- **Books, Publications, Subscriptions, and Memberships**

This account line is most related to Commercial Drivers License (“CDL”) renewals. There are approximately 80 employees with a CDL in Roads, which must be renewed every four years. FY 2009/10 actual expenditures were \$1,799. FY 2011/12 budget for CDLs is \$1,850.

- **Training**

For the past three years, Public Works employees have not been participating training unless it was specifically required (to maintain a license, for example). While they will continue to be frugal on these expenditures, there is an emphasis on maintaining a properly trained staff. The training budget for the Roads program was reduced by 35% in FY 2011/12.

Seminole County Government
2 Year Budget Comparison Report

Public Works

Roads-Stormwater Repair and Maintenance

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	3,854,875	3,828,838	3,811,804	-1%	100%	3,901,018	2%	2%
510140 Overtime	161,993	160,612	156,743	-3%	98%	160,601	-	2%
510150 Special Pay	4,296	4,296	4,296	-	100%	177,748	4,038%	4,038%
510210 Social Security Matching	289,415	305,196	286,383	-1%	94%	310,715	2%	8%
510220 Retirement Contributions	409,425	431,755	366,550	-10%	85%	198,498	-54%	-46%
510230 Health And Life Insurance	783,778	887,940	858,745	10%	97%	900,274	1%	5%
510240 Workers Compensation	215,137	153,356	75,363	-65%	49%	79,678	-48%	6%
Total Personal Services	<u>5,718,919</u>	<u>5,771,993</u>	<u>5,559,884</u>	<u>-3%</u>	<u>96%</u>	<u>5,728,532</u>	<u>-1%</u>	<u>3%</u>
Operating Expenditures								
530310 Professional Services	-	15,573	-	-	-	20,000	28%	-
530340 Other Services	960,838	1,142,720	1,060,481	10%	93%	1,142,720	-	8%
530400 Travel And Per Diem	7,959	8,460	7,260	-9%	86%	6,760	-20%	-7%
530420 Freight & Postage Services	59	500	-	-	-	500	-	-
530430 Utilities	75,886	165,600	42,391	-44%	26%	102,600	-38%	142%
530440 Rental And Leases	49,885	59,600	54,566	9%	92%	73,880	24%	35%
530460 Repair And Maintenance Servic	443,809	416,000	356,292	-20%	86%	446,500	7%	25%
530470 Printing And Binding	-	200	-	-	-	200	-	-
530510 Office Supplies	7,075	8,648	4,982	-30%	58%	7,400	-14%	49%
530520 Operating Supplies	223,427	224,380	217,379	-3%	97%	223,444	-	3%
530521 Operating Supplies - Equipment	14,552	24,200	17,735	22%	73%	6,000	-75%	-66%
530530 Road Materials & Supplies	305,350	462,484	438,228	44%	95%	525,000	14%	20%
530540 Books, Publications, Subscriptio	2,148	3,185	1,222	-43%	38%	2,580	-19%	111%
530550 Training	-	2,330	249	-	11%	1,525	-35%	512%
Total Operating Expenditures	<u>2,090,988</u>	<u>2,533,880</u>	<u>2,200,785</u>	<u>5%</u>	<u>87%</u>	<u>2,559,109</u>	<u>1%</u>	<u>16%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	1,618,748	1,677,315	1,760,265	9%	105%	2,091,133	25%	19%
540201 Insurance	-	123,116	123,116	-	100%	468,298	280%	280%
Total Internal Charges / Other	<u>1,618,748</u>	<u>1,800,431</u>	<u>1,883,381</u>	<u>16%</u>	<u>105%</u>	<u>2,559,431</u>	<u>42%</u>	<u>36%</u>
Grants & Aids								
580814 Aid to Gov't Agencies – Constru	8,761	-	-	-	-	-	-	-
Total Grants & Aids	<u>8,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay								
560642 Equipment >\$4999	8,225	14,100	7,343	-11%	52%	12,000	-15%	63%
560670 Roads	-	500,000	-	-	-	-	-	-
Total Capital Outlay	<u>8,225</u>	<u>514,100</u>	<u>7,343</u>	<u>-11%</u>	<u>1%</u>	<u>12,000</u>	<u>-98%</u>	<u>63%</u>
Total Expenditures	<u><u>9,445,641</u></u>	<u><u>10,620,404</u></u>	<u><u>9,651,393</u></u>	<u><u>2%</u></u>	<u><u>91%</u></u>	<u><u>10,859,072</u></u>	<u><u>2%</u></u>	<u><u>13%</u></u>

**Seminole County Government
2 Year Budget Comparison Report**

Public Works

Capital Maintenance

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Operating Expenditures	337,766	150,500	131,817	-61%	88%	-	-%	-%
Total Operating	337,766	150,500	131,817	-61%	88%	-	-%	-%
Capital Outlay	-	250,000	83,413	-%	33%	6,600,000	2,540%	7,812%
Total Expenditures	337,766	400,500	215,230	-36%	54%	6,600,000	1,548%	2,966%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Transportation Trust Fund	337,766	400,500	215,230	-36%	54%	-	-%	-%
Infrastructure Sales Tax Fund -	-	-	-	-%	-%	6,600,000	-%	-%
Total Funding	337,766	400,500	215,230	-36%	54%	6,600,000	1,548%	2,966%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
			-		-	-
			-		-	-
Total FTE			-		-	-

Seminole County Government
2 Year Budget Comparison Report

Public Works

Capital Maintenance

<u>Account Description</u>	<u>FY 2009/10 Actual (1)</u>	<u>FY 2010/11 Amended (2)</u>	<u>FY 2010/11 Actual YTD (3)</u>	<u>FY 2010/11 % Change (3) vs (1)</u>	<u>Actual % Spent (3) vs (2)</u>	<u>FY 2011/12 Adopted (4)</u>	<u>FY 2011/12 % Change (4) vs (2)</u>	<u>Adopted % Change (4) vs (3)</u>
Operating Expenditures								
530310 Professional Services	122,614	150,000	131,817	8%	88%	-	-%	-%
530460 Repair And Maintenance Serv	215,152	-	-	-%	-%	-	-%	-%
530550 Training	-	500	-	-%	-%	-	-%	-%
Total Operating Expenditures	<u>337,766</u>	<u>150,500</u>	<u>131,817</u>	<u>-61%</u>	<u>88%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560650 Construction In Progress	-	250,000	83,413	-%	33%	600,000	140%	619%
560670 Roads	-	-	-	-%	-%	6,000,000	-%	-%
Total Capital Outlay	<u>-</u>	<u>250,000</u>	<u>83,413</u>	<u>-%</u>	<u>33%</u>	<u>6,600,000</u>	<u>2,540%</u>	<u>7,812%</u>
Total Expenditures	<u><u>337,766</u></u>	<u><u>400,500</u></u>	<u><u>215,230</u></u>	<u><u>-36%</u></u>	<u><u>54%</u></u>	<u><u>6,600,000</u></u>	<u><u>1,548%</u></u>	<u><u>2,966%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Works

Water Quality

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	452,510	456,484	444,079	-2%	97%	446,004	-2%	-%
Operating Expenditures	1,235,868	960,744	680,122	-45%	71%	764,615	-20%	12%
Internal Charges / Other	54,013	73,984	50,165	-7%	68%	84,110	14%	68%
Total Operating	1,742,391	1,491,212	1,174,366	-33%	79%	1,294,729	-13%	10%
Capital Outlay	-	62,560	-	-%	-%	-	-%	-%
Total Expenditures	1,742,391	1,553,772	1,174,366	-33%	76%	1,294,729	-17%	10%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Infrastructure Sales Tax Fund -	27,934	16,266	-	-%	-%	-	-%	-%
Public Works Grants	95,138	33,689	33,356	-65%	99%	-	-%	-%
Arterial Transportation Impact	79,506	46,294	-	-%	-%	-	-%	-%
Stormwater Fund - GF	1,539,813	1,457,523	1,141,010	-26%	78%	1,294,729	-11%	13%
Total Funding	1,742,391	1,553,772	1,174,366	-33%	76%	1,294,729	-17%	10%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	5.00	5.00	-	5.00	-	-
Total Permanent FTE	5.00	5.00	-	5.00	-	-
Total FTE	5.00	5.00	-	5.00	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Public Works

Program: Water Quality

- **Professional Services**

FY 2011/12 budget is 39% over FY 2010/11 actual expenditures *primarily* due to the fact that this budget is largely project related and variances will occur due to regulatory timeframes and implementation schedules (which are also partially impacted by weather/rainfall). Actual expenditures in FY 2009/10 were \$587K. Water Quality is reviewing this line and will reduce the FY 2012/13 request if possible.

Seminole County Government
2 Year Budget Comparison Report

Public Works

Water Quality

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	330,464	325,458	325,911	-1%	100%	325,458	-%	-%
510140 Overtime	280	4,994	1,469	425%	29%	4,994	-%	240%
510150 Special Pay	-	-	-	-%	-%	8,420	-%	-%
510210 Social Security Matching	22,248	25,279	21,809	-2%	86%	25,279	-%	16%
510220 Retirement Contributions	33,411	35,589	30,247	-9%	85%	16,225	-54%	-46%
510230 Health And Life Insurance	52,480	57,786	61,017	16%	106%	61,899	7%	1%
510240 Workers Compensation	13,627	7,378	3,626	-73%	49%	3,729	-49%	3%
Total Personal Services	452,510	456,484	444,079	-2%	97%	446,004	-2%	-%
Operating Expenditures								
530310 Professional Services	587,247	465,034	282,419	-52%	61%	393,000	-15%	39%
530340 Other Services	361,412	316,000	323,532	-10%	102%	304,500	-4%	-6%
530400 Travel And Per Diem	3,736	3,900	2,214	-41%	57%	920	-76%	-58%
530420 Freight & Postage Services	282	500	159	-44%	32%	500	-%	214%
530430 Utilities	-	5,000	-	-%	-%	-	-%	-%
530440 Rental And Leases	-	-	1,250	-%	-%	1,500	-%	20%
530460 Repair And Maintenance Servic	242,421	129,155	30,187	-88%	23%	30,000	-77%	-1%
530470 Printing And Binding	3,156	3,000	1,688	-47%	56%	3,000	-%	78%
530490 Other Current Charges & Obliga	11,628	6,565	6,558	-44%	100%	6,565	-%	-%
530510 Office Supplies	1,367	750	1,603	17%	214%	750	-%	-53%
530520 Operating Supplies	21,071	28,500	27,681	31%	97%	22,000	-23%	-21%
530521 Operating Supplies - Equipment	1,135	-	-	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	2,413	1,540	1,490	-38%	97%	1,880	22%	26%
530550 Training	-	800	1,341	-%	168%	-	-%	-%
Total Operating Expenditures	1,235,868	960,744	680,122	-45%	71%	764,615	-20%	12%
Internal Charges / Other								
540101 Other Charges / Obligations - In	54,013	73,984	50,165	-7%	68%	47,812	-35%	-5%
540201 Insurance	-	-	-	-%	-%	36,298	-%	-%
Total Internal Charges / Other	54,013	73,984	50,165	-7%	68%	84,110	14%	68%
Capital Outlay								
560650 Construction In Progress	-	62,560	-	-%	-%	-	-%	-%
Total Capital Outlay	-	62,560	-	-%	-%	-	-%	-%
Total Expenditures	1,742,391	1,553,772	1,174,366	-33%	76%	1,294,729	-17%	10%

Seminole County Government
2 Year Budget Comparison Report

Public Works

Mosquito Control

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	232,549	415,336	314,152	35%	76%	329,608	-21%	5%
Operating Expenditures	39,348	269,644	72,429	84%	27%	232,920	-14%	222%
Internal Charges / Other	21,320	44,360	42,897	101%	97%	41,413	-7%	-3%
Total Operating	293,217	729,340	429,478	46%	59%	603,941	-17%	41%
Capital Outlay	22,990	-	-	-%	-%	-	-%	-%
Total Expenditures	316,207	729,340	429,478	36%	59%	603,941	-17%	41%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	316,207	692,340	392,635	24%	57%	585,545	-15%	49%
Mosquito Control Grant	-	37,000	36,843	-%	100%	18,396	-50%	-50%
Total Funding	316,207	729,340	429,478	36%	59%	603,941	-17%	41%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	7.50	7.50	-	7.50	-	-
Total Permanent FTE	7.50	7.50	-	7.50	-	-
Total FTE	7.50	7.50	-	7.50	-	-

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

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Public Works

Program: Mosquito Control

- **Contracted Services**

This account line is made up entirely of the Aerial Contract, which was not a routine expense in FY 2010/11. It is currently only being utilized after extremely heavy rainfall, news events, or when the spread of disease becomes a concern. The cost of an aerial spray is variable, but averages around \$15K each. Mosquito Control is currently looking into the cost/benefits of using aerial services for regular larviciding.

- **Travel & Per Diem / Training**

The Mosquito Control Program Manager received a sponsorship to attend the Dodd Courses in FY 2010/11, which covered \$600 travel and \$600 registration fees. These classes provide CEUs toward the State requirements for management of a Mosquito Control program.

- **Repairs & Maintenance**

The \$5K budget would be used to repair specialty spraying equipment (foggers) that are not serviced by Fleet. This budget will not be used unless the equipment breaks down.

- **Other Current Charges & Obligations**

There is \$2,050 budgeted for the Public Education program, which was not used in FY 2010/11. This will be used more regularly in FY 2011/12.

- **Operating Supplies**

The Mosquito Control program has been growing for the last three years. They added 1,800 new sites in the last 12 months and more sites are still being added (largely within the Cities). The FY 2011/12 budget for Chemicals represents the estimated need going forward and cannot be compared to FY 2010/11 actuals. The number of sprays is also directly related to the amount of rainfall, which has been below average for the past three years.

Seminole County Government
2 Year Budget Comparison Report

Public Works

Mosquito Control

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	142,383	316,868	169,485	19%	53%	256,704	-19%	51%
510130 Other Personal Services	33,701	-	74,050	120%	-%	-	-%	-%
510140 Overtime	-	-	795	-%	-%	2,993	-%	276%
510150 Special Pay	-	-	-	-%	-%	6,736	-%	-%
510210 Social Security Matching	13,316	24,243	18,301	37%	75%	19,869	-18%	9%
510220 Retirement Contributions	14,489	34,182	19,856	37%	58%	9,881	-71%	-50%
510230 Health And Life Insurance	18,061	28,974	26,225	45%	91%	29,000	-%	11%
510240 Workers Compensation	10,599	11,069	5,440	-49%	49%	4,425	-60%	-19%
Total Personal Services	<u>232,549</u>	<u>415,336</u>	<u>314,152</u>	<u>35%</u>	<u>76%</u>	<u>329,608</u>	<u>-21%</u>	<u>5%</u>
Operating Expenditures								
530340 Other Services	-	61,800	-	-%	-%	61,800	-%	-%
530400 Travel And Per Diem	1,215	1,400	420	-65%	30%	1,400	-%	233%
530460 Repair And Maintenance Servic	3,090	5,000	-	-%	-%	5,000	-%	-%
530490 Other Current Charges & Obliga	431	2,050	27	-94%	1%	2,050	-%	7,493%
530510 Office Supplies	538	728	116	-78%	16%	728	-%	528%
530520 Operating Supplies	24,665	196,415	70,556	186%	36%	159,691	-19%	126%
530521 Operating Supplies - Equipment	7,159	-	-	-%	-%	-	-%	-%
530540 Books, Publications, Subscriptio	2,250	1,351	1,000	-56%	74%	1,351	-%	35%
530550 Training	-	900	310	-%	34%	900	-%	190%
Total Operating Expenditures	<u>39,348</u>	<u>269,644</u>	<u>72,429</u>	<u>84%</u>	<u>27%</u>	<u>232,920</u>	<u>-14%</u>	<u>222%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	21,320	44,360	42,897	101%	97%	38,787	-13%	-10%
540201 Insurance	-	-	-	-%	-%	2,626	-%	-%
Total Internal Charges / Other	<u>21,320</u>	<u>44,360</u>	<u>42,897</u>	<u>101%</u>	<u>97%</u>	<u>41,413</u>	<u>-7%</u>	<u>-3%</u>
Capital Outlay								
560642 Equipment >\$4999	22,990	-	-	-%	-%	-	-%	-%
Total Capital Outlay	<u>22,990</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>-%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Total Expenditures	<u><u>316,207</u></u>	<u><u>729,340</u></u>	<u><u>429,478</u></u>	<u><u>36%</u></u>	<u><u>59%</u></u>	<u><u>603,941</u></u>	<u><u>-17%</u></u>	<u><u>41%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Works

Engineering Professional Support

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	1,075,708	1,354,923	1,339,728	25%	99%	1,589,675	17%	19%
Operating Expenditures	14,643	19,481	16,918	16%	87%	27,132	39%	60%
Internal Charges / Other	93,008	129,296	104,231	12%	81%	124,006	-4%	19%
Total Operating	1,183,359	1,503,700	1,460,877	23%	97%	1,740,813	16%	19%
Capital Outlay	-	-	-	-%	-%	-	-%	-%
Total Expenditures	1,183,359	1,503,700	1,460,877	23%	97%	1,740,813	16%	19%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 % Change	Actual % Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
General Fund	282,350	281,130	243,619	-14%	87%	-	-%	-%
Transportation Trust Fund	901,009	1,222,570	1,217,258	35%	100%	1,740,813	42%	43%
Total Funding	1,183,359	1,503,700	1,460,877	23%	97%	1,740,813	16%	19%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	17.00	18.00	1.00	22.00	4.00	5.00
Total Permanent FTE	17.00	18.00	1.00	22.00	4.00	5.00
Total FTE	17.00	18.00	1.00	22.00	4.00	5.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Public Works

Program: Engineering Professional Support

- **Travel & Per Diem / Training**

For the past three years, Public Works employees have not been participating training unless it was specifically required (to maintain a license, for example). While they will continue to be frugal on these expenditures, there is an emphasis on maintaining a properly trained staff.

- **Repairs & Maintenance**

The \$6K budget would be used to repair specialty spraying equipment that are not serviced by Fleet. This budget will not be used unless the equipment breaks down.

Seminole County Government
2 Year Budget Comparison Report

Public Works

Engineering Professional Support

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	801,250	1,010,096	1,025,956	28%	102%	1,208,991	20%	18%
510140 Overtime	200	-	459	130%	-%	-	-%	-%
510150 Special Pay	-	-	-	-%	-%	37,048	-%	-%
510210 Social Security Matching	59,726	76,832	76,673	28%	100%	92,484	20%	21%
510220 Retirement Contributions	83,031	111,436	94,937	14%	85%	58,566	-47%	-38%
510230 Health And Life Insurance	102,599	139,602	133,370	30%	96%	182,100	30%	37%
510240 Workers Compensation	28,902	16,957	8,333	-71%	49%	10,486	-38%	26%
Total Personal Services	<u>1,075,708</u>	<u>1,354,923</u>	<u>1,339,728</u>	<u>25%</u>	<u>99%</u>	<u>1,589,675</u>	<u>17%</u>	<u>19%</u>
Operating Expenditures								
530400 Travel And Per Diem	420	1,700	445	6%	26%	1,300	-24%	192%
530460 Repair And Maintenance Serv	3,362	2,446	2,446	-27%	100%	6,000	145%	145%
530470 Printing And Binding	186	350	190	2%	54%	350	-%	84%
530510 Office Supplies	1,223	3,325	2,852	133%	86%	4,700	41%	65%
530520 Operating Supplies	4,835	7,192	6,014	24%	84%	8,854	23%	47%
530540 Books, Publications, Subscriptio	4,617	4,028	4,806	4%	119%	5,188	29%	8%
530550 Training	-	440	165	-%	38%	740	68%	348%
Total Operating Expenditures	<u>14,643</u>	<u>19,481</u>	<u>16,918</u>	<u>16%</u>	<u>87%</u>	<u>27,132</u>	<u>39%</u>	<u>60%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	93,008	129,296	104,231	12%	81%	110,421	-15%	6%
540201 Insurance	-	-	-	-%	-%	13,585	-%	-%
Total Internal Charges / Other	<u>93,008</u>	<u>129,296</u>	<u>104,231</u>	<u>12%</u>	<u>81%</u>	<u>124,006</u>	<u>-4%</u>	<u>19%</u>
Total Expenditures	<u><u>1,183,359</u></u>	<u><u>1,503,700</u></u>	<u><u>1,460,877</u></u>	<u><u>23%</u></u>	<u><u>97%</u></u>	<u><u>1,740,813</u></u>	<u><u>16%</u></u>	<u><u>19%</u></u>

Seminole County Government
2 Year Budget Comparison Report

Public Works

Capital Projects Delivery

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	461,773	2,000,168	1,938,401	320%	97%	2,028,109	1%	5%
Operating Expenditures	1,013,293	1,320,125	434,292	-57%	33%	257,356	-81%	-41%
Internal Charges / Other	305,531	2,634,444	300,438	-2%	11%	4,243,363	61%	1,312%
Cost Allocations (contra expendit	-	-2,298,643	-	-%	-%	-3,245,746	41%	-%
Grants & Aids	7,519,169	76,909,571	36,558,869	386%	48%	-	-%	-%
Total Operating	9,299,766	80,565,665	39,232,000	322%	49%	3,283,082	-96%	-92%
Capital Outlay	31,165,961	130,319,636	26,741,273	-14%	21%	14,100,929	-89%	-47%
Total Expenditures	40,465,727	210,885,301	65,973,273	63%	31%	17,384,011	-92%	-74%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Transportation Trust Fund	5,232,713	2,523,313	4,042,209	-23%	160%	102,019	-96%	-97%
Infrastructure Sales Tax Fund -	9,075,456	62,703,835	40,764,934	349%	65%	650,509	-99%	-98%
Infrastructure Sales Tax Fund -	14,033,287	103,767,410	12,098,344	-14%	12%	16,498,302	-84%	36%
Public Works - Interlocal	-	2,689,300	-	-%	-%	-	-%	-%
Public Works Grants	3,625,566	10,565,935	871,401	-76%	8%	-	-%	-%
ARRA - Public Works Stimulus	3,461,935	7,595,011	3,735,476	8%	49%	-	-%	-%
Arterial Transportation Impact	175,063	426,630	26,989	-85%	6%	-	-%	-%
North Collector Transportation	1,192,901	2,982,267	1,510,644	27%	51%	-	-%	-%
West Collector Transportation	1,631,720	3,153,612	1,351,469	-17%	43%	-	-%	-%
East Collector Transportation	1,161,961	7,211,157	276,837	-76%	4%	-	-%	-%
South Central Collector	54,621	109,384	-	-%	-%	-	-%	-%
Stormwater Fund - GF	725,527	4,453,922	1,002,841	38%	23%	-	-%	-%
Natural Lands/Trails Bond Fund	94,977	2,703,525	292,129	208%	11%	133,181	-95%	-54%
Total Funding	40,465,727	210,885,301	65,973,273	63%	31%	17,384,011	-92%	-74%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	21.00	22.00	1.00	25.00	3.00	4.00
Total Permanent FTE	21.00	22.00	1.00	25.00	3.00	4.00
Total FTE	21.00	22.00	1.00	25.00	3.00	4.00

FY 2011/12 - PROGRAM VARIANCE HIGHLIGHTS:

The following notes provide clarification of selected budget to actual variances reflected on the *2 Year Budget Comparison Report*, comparing FY 2010/11 actuals to the FY 2011/12 budget. An *Expenditure Detail Report* is attached to the 2 Year Budget Comparison Report, which includes line item detail notes used in the development of the FY 2011/12 budget for each program.

Public Works

Program: Capital Projects Delivery

- **Professional Services / Other Services**

The FY 2010/11 actual expenditures in the Professional Services line are almost entirely project related and should not be compared as a "base budget." In FY 2011/12, there was \$90K moved from the 530310 Professional Services line to the 530340 Other Services line, which is why there is a 52% increase of budget to actuals.

- **Travel & Per Diem / Training**

For the past three years, Public Works employees have not been participating training unless it was specifically required (to maintain a license, for example). While they will continue to be frugal on these expenditures, there is an emphasis on maintaining a properly trained staff.

**Seminole County Government
2 Year Budget Comparison Report**

Public Works

Capital Projects Delivery

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,483,913	1,507,875	1,489,678	-%	99%	1,572,991	4%	6%
510140 Overtime	-	505	-	-%	-%	505	-%	-%
510150 Special Pay	1,056	1,056	1,056	-%	100%	43,156	3,987%	3,987%
510210 Social Security Matching	107,419	114,211	107,202	-%	94%	119,162	4%	11%
510220 Retirement Contributions	152,492	165,342	139,930	-8%	85%	76,153	-54%	-46%
510230 Health And Life Insurance	170,780	191,875	191,048	12%	100%	207,083	8%	8%
510240 Workers Compensation	45,893	19,304	9,487	-79%	49%	9,059	-53%	-5%
511000 Contra Personal Services	-1,499,780	-	-	-%	-%	-	-%	-%
Total Personal Services	461,773	2,000,168	1,938,401	320%	97%	2,028,109	1%	5%
Operating Expenditures								
530310 Professional Services	1,245,395	1,207,681	359,693	-71%	30%	140,451	-88%	-61%
530340 Other Services	37,807	94,073	62,634	66%	67%	95,000	1%	52%
530400 Travel And Per Diem	2,123	2,700	2,271	7%	84%	3,100	15%	37%
530410 Communications Services	-29	-	-	-%	-%	-	-%	-%
530420 Freight & Postage Services	50	-	-	-%	-%	50	-%	-%
530440 Rental And Leases	-	-	300	-%	-%	-	-%	-%
530460 Repair And Maintenance Servic	47,187	1,200	916	-98%	76%	1,200	-%	31%
530510 Office Supplies	3,709	4,000	3,870	4%	97%	6,750	69%	74%
530520 Operating Supplies	2,282	5,896	538	-76%	9%	5,685	-4%	957%
530540 Books, Publications, Subscriptio	3,989	2,650	3,741	-6%	141%	3,920	48%	5%
530550 Training	-	1,925	329	-%	17%	1,200	-38%	265%
531000 Contra Operating	-329,220	-	-	-%	-%	-	-%	-%
Total Operating Expenditures	1,013,293	1,320,125	434,292	-57%	33%	257,356	-81%	-41%
Internal Charges / Other								
540101 Other Charges / Obligations - In	305,531	2,634,444	300,438	-2%	11%	4,238,439	61%	1,311%
540201 Insurance	-	-	-	-%	-%	4,924	-%	-%
Total Internal Charges / Other	305,531	2,634,444	300,438	-2%	11%	4,243,363	61%	1,312%
Cost Allocations (contra expenditure)								
550101 Contra Account - Direct Charge:	-	-2,298,643	-	-%	-%	-3,245,746	41%	-%
ial Cost Allocations (contra expenditure)	-	-2,298,643	-	-%	-%	-3,245,746	41%	-%
Grants & Aids								
580811 Aid To Governmental Agencies	1,048,119	38,224,000	35,914,000	3,327%	94%	-	-%	-%
580812 Aid to Gov't Agencies – Land	-	1,837,000	-	-%	-%	-	-%	-%
580813 Aid to Gov't Agencies – Design	797,803	1,373,541	452,681	-43%	33%	-	-%	-%
580814 Aid to Gov't Agencies – Constru	5,673,247	35,475,030	192,188	-97%	1%	-	-%	-%
Total Grants & Aids	7,519,169	76,909,571	36,558,869	386%	48%	-	-%	-%
Capital Outlay								
560610 Land	2,932,522	12,852,228	565,944	-81%	4%	4,200,000	-67%	642%
560650 Construction In Progress	6,045,693	43,716,564	8,551,618	41%	20%	3,355,000	-92%	-61%
560651 Construction Management	-	500,000	471,219	-%	94%	200,000	-60%	-58%
560670 Roads	18,169,092	67,004,491	13,877,371	-24%	21%	4,035,929	-94%	-71%
560680 Design	2,227,971	6,246,353	3,275,121	47%	52%	2,310,000	-63%	-29%
560690 Capitalized Expenditures	1,790,683	-	-	-%	-%	-	-%	-%
Total Capital Outlay	31,165,961	130,319,636	26,741,273	-14%	21%	14,100,929	-89%	-47%
Total Expenditures	40,465,727	210,885,301	65,973,273	63%	31%	17,384,011	-92%	-74%

Seminole County Government
2 Year Budget Comparison Report

Public Works

Traffic Operations

Expenditures	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 Actual % Change (3) vs (1)	% Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services	2,450,377	2,523,557	2,438,020	-1%	97%	2,353,755	-7%	-3%
Operating Expenditures	2,223,416	2,181,586	1,988,917	-11%	91%	2,173,511	-%	9%
Internal Charges / Other	303,987	341,766	303,164	-%	89%	338,911	-1%	12%
Grants & Aids	215,079	36,800	7,387	-97%	20%	-	-%	-%
Total Operating	5,192,859	5,083,709	4,737,488	-9%	93%	4,866,177	-4%	3%
Capital Outlay	709,049	2,549,497	1,404,601	98%	55%	1,487,000	-42%	6%
Total Expenditures	5,901,908	7,633,206	6,142,089	4%	80%	6,353,177	-17%	3%

Source of Funding	FY 2009/10 Actual	FY 2010/11 Amended	FY 2010/11 Actual YTD	FY 2010/11 Actual % Change	% Spent	FY 2011/12 Adopted	FY 2011/12 % Change	Adopted % Change
Transportation Trust Fund	4,417,349	5,046,909	4,730,101	7%	94%	4,903,177	-3%	4%
Infrastructure Sales Tax Fund -	1,484,559	2,586,297	1,411,988	-5%	55%	1,450,000	-44%	3%
Total Funding	5,901,908	7,633,206	6,142,089	4%	80%	6,353,177	-17%	3%

Staffing Summary	FY 2009/10	FY 2010/11	Change	FY 2011/12	Change	Total 2 Yr Change
Full-Time	33.00	34.00	1.00	33.00	-1.00	-
Total Permanent FTE	33.00	34.00	1.00	33.00	-1.00	-
Total FTE	33.00	34.00	1.00	33.00	-1.00	-

Seminole County Government
2 Year Budget Comparison Report

Public Works

Traffic Operations

Account Description	FY 2009/10 Actual (1)	FY 2010/11 Amended (2)	FY 2010/11 Actual YTD (3)	FY 2010/11 % Change (3) vs (1)	Actual % Spent (3) vs (2)	FY 2011/12 Adopted (4)	FY 2011/12 % Change (4) vs (2)	Adopted % Change (4) vs (3)
Personal Services								
510120 Full-time Regular Salaries	1,620,066	1,635,752	1,632,349	1%	100%	1,573,623	-4%	-4%
510140 Overtime	152,406	160,016	159,231	4%	100%	160,006	-	-
510150 Special Pay	4,818	6,456	5,056	5%	78%	59,868	827%	1,084%
510210 Social Security Matching	128,127	137,380	130,757	2%	95%	132,626	-3%	1%
510220 Retirement Contributions	179,645	193,579	166,273	-7%	86%	85,123	-56%	-49%
510230 Health And Life Insurance	278,467	324,703	312,081	12%	96%	309,975	-5%	-1%
510240 Workers Compensation	86,848	65,671	32,273	-63%	49%	32,534	-50%	1%
Total Personal Services	<u>2,450,377</u>	<u>2,523,557</u>	<u>2,438,020</u>	<u>-1%</u>	<u>97%</u>	<u>2,353,755</u>	<u>-7%</u>	<u>-3%</u>
Operating Expenditures								
530340 Other Services	544,082	560,000	539,898	-1%	96%	560,000	-	4%
530400 Travel And Per Diem	17	300	309	1,718%	103%	300	-	-3%
530420 Freight & Postage Services	2,132	1,800	3,328	56%	185%	2,300	28%	-31%
530430 Utilities	236,594	235,000	213,631	-10%	91%	250,000	6%	17%
530460 Repair And Maintenance Servic	1,270,723	1,190,575	1,115,236	-12%	94%	1,166,575	-2%	5%
530490 Other Current Charges & Obliga	-	3,000	-	-	-	3,000	-	-
530510 Office Supplies	600	2,500	916	53%	37%	2,500	-	173%
530520 Operating Supplies	138,534	184,306	111,439	-20%	60%	181,431	-2%	63%
530521 Operating Supplies - Equipment	24,270	-	-	-	-	3,900	-	-
530540 Books, Publications, Subscriptio	6,464	3,265	2,750	-57%	84%	3,145	-4%	14%
530550 Training	-	840	1,410	-	168%	360	-57%	-74%
Total Operating Expenditures	<u>2,223,416</u>	<u>2,181,586</u>	<u>1,988,917</u>	<u>-11%</u>	<u>91%</u>	<u>2,173,511</u>	<u>-%</u>	<u>9%</u>
Internal Charges / Other								
540101 Other Charges / Obligations - In	303,987	341,766	303,164	-	89%	318,910	-7%	5%
540201 Insurance	-	-	-	-	-	20,001	-	-
Total Internal Charges / Other	<u>303,987</u>	<u>341,766</u>	<u>303,164</u>	<u>-%</u>	<u>89%</u>	<u>338,911</u>	<u>-1%</u>	<u>12%</u>
Grants & Aids								
580814 Aid to Gov't Agencies – Constru	215,079	36,800	7,387	-97%	20%	-	-	-
Total Grants & Aids	<u>215,079</u>	<u>36,800</u>	<u>7,387</u>	<u>-97%</u>	<u>20%</u>	<u>-</u>	<u>-%</u>	<u>-%</u>
Capital Outlay								
560630 Infrastructure	56,885	-	-	-	-	-	-	-
560642 Equipment >\$4999	61,720	-	15,715	-75%	-	37,000	-	135%
560646 Capital Software	-	-	48,998	-	-	-	-	-
560650 Construction In Progress	-	156,250	63,879	-	41%	100,000	-36%	57%
560670 Roads	590,444	2,043,231	1,276,009	116%	62%	1,350,000	-34%	6%
560680 Design	-	350,016	-	-	-	-	-	-
Total Capital Outlay	<u>709,049</u>	<u>2,549,497</u>	<u>1,404,601</u>	<u>98%</u>	<u>55%</u>	<u>1,487,000</u>	<u>-42%</u>	<u>6%</u>
Total Expenditures	<u><u>5,901,908</u></u>	<u><u>7,633,206</u></u>	<u><u>6,142,089</u></u>	<u><u>4%</u></u>	<u><u>80%</u></u>	<u><u>6,353,177</u></u>	<u><u>-17%</u></u>	<u><u>3%</u></u>