

SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
FISCAL YEAR 2008/09 – (UNAUDITED)



**BOARD OF COUNTY COMMISSIONERS**

**BOB DALLARI**  
COUNTY COMMISSION  
CHAIRMAN  
DISTRICT 1

**MICHAEL MCLEAN**  
VICE CHAIRMAN  
DISTRICT 2

**DICK VAN DER WEIDE**  
DISTRICT 3

**CARLTON HENLEY**  
DISTRICT 4

**BRENDA CAREY**  
DISTRICT 5

**APPOINTED OFFICIALS**

**CYNTHIA A. COTO**  
COUNTY MANAGER

**ROBERT A. McMILLAN**  
COUNTY ATTORNEY

Prepared By:  
Department of Fiscal Services

**SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
FY 2008/09 - UNAUDITED**



**FISCAL SERVICES PREPARATION STAFF**

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Lisa Spriggs .....Director of Fiscal Services  
Angela Singleton ..... Financial Manager: Debt  
Cecilia Monti..... Financial Manager: Revenue

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Fred Coulter ..... Financial Manager  
Ben Crawford..... Analyst  
Karen Hufman ..... Financial Manager  
Tim Jecks .....Senior Analyst  
Betty Newton ..... Financial Manager  
Betty Segal.....Senior Analyst  
Ryan P. Switzer .....Senior Analyst

# SEMINOLE COUNTY GOVERNMENT

## FISCAL PERFORMANCE REPORT

### FY2008/09



#### INTRODUCTION

The Fiscal Performance Report for Fiscal Year 2008/09 provides an overview of the County's actual financial activities comparative to the budget. The report identifies the performance of revenues and operating expenditures, capital project spending, debt management and the impact to reserves for the 12 month period ending September 30, 2009. Detailed information is provided within each section.

The following is a summary of the fiscal highlights for FY 2008/09:

**REVENUES** The ongoing impact of Property Tax Reform (implementation of Amendment 1 exemptions) and declining economic conditions resulted in unprecedented revenue losses in FY 2008/09. Virtually every major revenue source reflected in the FY 2008/09 Fourth Quarter Fiscal Performance Report experienced negative growth from prior year collections. Several major revenue sources fell for the third straight year as consumer confidence and spending dropped to its lowest point in 34 years.

Major revenue changes include:

Revenue Source:	Change From PY Revenue	
Countywide Ad Valorem	(2,634,718)	-1.9%
Half-Cent State Sales Tax	(3,328,570)	-14.6%
County Revenue Sharing Sales Tax	(1,017,957)	-12.2%
Communications Service Tax	(1,073,528)	-11.1%
Gas Taxes	(580,907)	-3.8%
Fire District Ad Valorem (excludes Winter Springs)	(2,501,569)	-5.4%
Ambulance Transport Fee	(1,027,502)	-26.3%
Tourist Development - Original 3%	(506,443)	-21.9%
Building Permit Fees	(1,149,313)	-51.3%
1 Cent Discretionary Sales Tax	2,403,141	6.4%
Transportation Impact Fees	(2,168,414)	-59.1%
Water Connection Fees	(503,356)	-52.0%
Sewer Connection Fees	(719,467)	-37.1%
Transfer Station Charges	(1,301,694)	-11.3%
Interest Income	(12,353,676)	-48.1%

Although the county's share of One Cent Discretionary Sales Tax reflects an increase of \$2.4M, this increase resulted from an agreed upon change in the monthly distribution rate on January 1, 2009 between the School Board and Seminole County. The actual gross discretionary one cent infrastructure sales tax decreased \$7.2M or 11.6% in FY 2008/09.

# SEMINOLE COUNTY GOVERNMENT

## FISCAL PERFORMANCE REPORT

### FY2008/09



#### COUNTYWIDE EXPENDITURES

**Governmental Services** provided to citizens are characterized by eight major areas of public service (or functions of Government) including General Government, Public Safety, Physical Environment, Transportation, Economic Environment, Human Services, Culture and Recreation, and Court-Related services. Of the County's \$506 million in actual expenditures during FY2008/09, approximately 35% of Countywide resources were utilized to provide Public Safety Services (inclusive of Sheriff and EMS/Fire), 20% for Transportation purposes, 18% for Physical Environment, and 12% for General Government (inclusive of the Constitutional Officers).

**Personal Service Expenditures** were significantly reduced resulting from the countywide elimination of 134 positions (full, part-time, and temporary) for FY2008/09. Implementing operational efficiencies and changing the manner in which we do business has resulted in on-going annual personnel savings (salaries and benefits) of approximately \$9 million (\$7.5 million for the General Revenue Funds).

**Operating Expenditures** were significantly reduced from the previous fiscal year. This is the second year of management directed efficiency reductions in response to the recessive economic climate of declining revenues and slow recovery growth.

The results of implementing additional efficiency measures in operations are reflected by year end actual comparisons over the last two years. Operating expenditures (inclusive of one time projects) were \$6.4 million lower than FY2007/08. This excludes the reclassification of \$4.3 million for Road Resurfacing from Capital expenditures. In comparison to FY2006/07, operational expenditures reflect approximately \$21 million in savings for countywide operations. On-going budget reductions exceed \$24 million.

**Capital Expenditures** totaled \$107.6 million, with \$32 million expended toward water & sewer system improvements and \$36 million related to road improvement, including \$4.3 million expended for Road Resurfacing.

**Grants and Aid Expenditures** totaling \$57.9 million primarily consist of state/local road improvements of \$42 million.

**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**FY2008/09**



**Grants (State and Federal)** included in Countywide services total expenditures of approximately \$17 million, and consist primarily of \$8.5 million of Road Improvement and \$7.6 million of Community Service Grants.

**Debt Expenditures** on the County's debt totaled \$23.8 million, of which \$11.4 million was for a reduction of the overall principal debt of \$355.6 million leaving a remaining balance of \$344.2 million. The majority of the outstanding debt (\$215.5 million) is pledged against the revenues of the County's Water and Sewer System.

**Reserves** were increased significantly through expenditure reductions in order to stabilize the County's fiscal position for anticipated future revenue losses. The General Fund's amended budget reserve of \$52.5 million, increased by \$15 million to reflect an ending fund balance of \$67.6 million at September 30, 2009. This balance includes \$11 million in carry forwards to FY2009/10 for special projects, and provides sufficient general revenue fund support for approximately 2.5 months.

Countywide Expenditures: (in millions)	2007/08	2008/09	Variance	
Personal Services	99.1	98.8	-0.3	-0.3%
* Operating Expenditures	95.5	89.1	-6.4	-6.7%
Internal Charges	17.9	21.4	3.5	19.6%
Cost Allocations	-9.8	-9.2	0.6	-6.1%
* Capital Outlay	116.9	107.6	-9.3	-8.0%
Debt Service	22.9	23.8	0.9	3.9%
Grants & Aid	58.0	57.9	-0.1	-0.2%
Transfers	147.8	149.3	1.5	1.0%
TOTAL	548.3	538.7	-9.6	-1.8%

\* Adjusted Reclassification of \$4.3 million from Capital Outlay to Operating

**SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
FY 2008/09**



**REVENUE SUMMARY SECTION**

This section includes the following items:

Major Revenue Summary - Reflects the major types of revenue sources in each fund, along with the actual revenues for four fiscal years and the FY 2008/09 budget for each source. A comparison of revenues as of the 3<sup>rd</sup> quarter of FY 2007/08 is also presented.

Additionally, there is a page for each major source with detailed information about the revenue source.



## Seminole County Government MAJOR REVENUE SUMMARY

Fund Revenue Source	Actual			Adopted Budget	Final Budget	Actual	% Total of Final Budget	Change From Prior Year Revenue
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2008/09	FY 2008/09		
<b>General</b>								
<u>Taxes</u>								
Ad Valorem Tax	115,418,256	143,158,245	140,332,384	137,901,010	137,129,671	137,697,666	100.4%	-1.9%
Half-Cent State Sales Tax	27,152,816	24,879,717	22,787,521	23,250,000	18,675,000	19,458,951	104.2%	-14.6%
County Revenue Sharing Sales Tax	9,180,941	9,023,123	8,355,604	8,500,000	6,815,000	7,337,647	107.7%	-12.2%
<u>Utility Taxes</u>								
Electricity	4,337,460	4,340,795	4,330,234	4,590,000	4,350,000	4,441,023	102.1%	2.6%
Water	771,709	995,336	806,792	925,000	925,000	994,801	107.5%	23.3%
Gas	204,631	208,416	219,188	225,000	225,000	209,440	93.1%	-4.4%
Communications Service Tax	9,225,026	9,897,567	9,693,718	8,380,000	8,380,000	8,620,190	102.9%	-11.1%
<u>Court Revenues- GF</u>								
\$15 Court Facility Fee	1,220,536	1,253,887	1,257,330	1,320,000	1,250,000	1,183,618	94.7%	-5.9%
\$65 Court Fee	546,556	550,592	558,696	566,500	566,500	571,905	101.0%	2.4%
<b>Transportation Trust</b>								
Ad Valorem Tax	1,460,382	1,782,287	1,734,851	1,692,779	1,692,779	1,696,331	100.2%	-2.2%
<u>Gas Taxes</u>								
Local Option Gas Tax	7,959,365	7,826,652	7,731,942	7,664,879	7,200,000	7,347,145	102.0%	-5.0%
Constitutional Gas Tax	3,766,538	3,819,742	3,646,293	3,742,461	3,405,000	3,587,296	105.4%	-1.6%
County Gas Tax	1,681,451	1,664,657	1,583,885	1,632,300	1,550,000	1,559,374	100.6%	-1.5%
Ninth-Cent Gas Tax	2,260,121	2,224,888	2,194,586	2,200,000	2,000,000	2,081,984	104.1%	-5.1%
<b>Fire</b>								
Ad Valorem Tax	37,664,506	46,338,889	46,027,597	47,931,122	47,931,122	48,017,603	100.2%	4.3%
Ambulance Transport Fee	2,777,937	3,140,024	3,909,708	3,300,000	3,300,000	2,882,206	87.3%	-26.3%
<b>Tourism</b>								
Tourist Development Tax - 3%	2,628,729	2,431,739	2,315,773	2,325,000	1,890,000	1,809,330	95.7%	-21.9%
Tourist Development Tax - 2%	-	-	-	-	-	852,034	N/A	N/A



## Seminole County Government MAJOR REVENUE SUMMARY

Fund Revenue Source	Actual			Adopted Budget	Final Budget	Actual	% Total of Final Budget	Change From Prior Year Revenue
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2008/09	FY 2008/09		
<b>Building Program</b>								
Building Permit Fees (does not include all permit fees)	2,261,707	2,351,206	2,241,593	2,200,000	1,300,000	1,092,280	84.0%	-51.3%
<b>Court Technology Fee</b>								
\$2 Recording Fee	1,827,692	1,413,506	751,053	860,000	450,000	517,550	115.0%	-31.1%
<b>Teen Court</b>								
\$3 Court Cost Fee	-	181,383	218,001	210,000	210,000	208,907	99.5%	-4.2%
<b>Emergency 911</b>								
E911 Fee (Nonwireless)	1,224,029	1,192,196	1,356,062	1,200,000	1,200,000	1,172,697	97.7%	-13.5%
E911 Fee (Wireless)	1,002,821	1,383,112	1,429,749	1,340,000	1,340,000	1,255,789	93.7%	-12.2%
<b>Infrastructure Sales Tax</b>								
1 Cent Discretionary Sales Tax	42,901,965	40,535,008	37,616,346	46,011,485	39,480,090	40,019,487	101.4%	6.4%
<b>Impact Fees</b>								
Transportation	6,398,370	4,639,891	3,670,434	3,775,000	1,985,000	1,502,020	75.7%	-59.1%
Fire	241,831	229,237	258,178	225,000	110,000	142,270	129.3%	-44.9%
Library	157,206	82,360	87,514	75,000	35,000	29,839	85.3%	-65.9%
<b>Water &amp; Sewer</b>								
Water Utility - Residential/Bulk	15,487,535	18,087,714	16,983,465	18,185,557	17,495,557	16,794,560	96.0%	-1.1%
Sewer Utility - Residential/Bulk	18,069,772	20,781,501	21,293,397	24,044,262	23,679,262	21,730,915	91.8%	2.1%
Water Connection Fees	981,325	1,109,461	968,843	818,000	133,000	465,487	350.0%	-52.0%
Sewer Connection Fees	3,291,055	3,640,225	1,940,711	2,800,000	1,000,000	1,221,244	122.1%	-37.1%
<b>Solid Waste</b>								
Transfer Station Charges	11,500,419	11,455,572	11,546,182	11,362,509	9,766,000	10,244,488	104.9%	-11.3%
Osceola Landfill Charges	1,665,907	1,520,352	1,108,744	1,266,003	912,800	924,185	101.2%	-16.6%
Recycling Fees	1,071,398	1,611,207	1,807,781	1,155,688	846,000	882,874	104.4%	-51.2%



Seminole County Government  
MAJOR REVENUE SUMMARY

Fund Revenue Source	Actual			Adopted Budget	Final Budget	Actual	% Total of Final Budget	Change From Prior Year Revenue
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2008/09	FY 2008/09		
<b>Interest Income</b>								
General Fund	2,942,379	4,848,496	3,187,074	1,925,000	1,925,000	1,749,769	90.9%	-45.1%
Transportation Trust	455,024	286,586	329,811	320,000	320,000	178,589	55.8%	-45.9%
Fire Protection Fund	1,020,818	1,833,591	1,571,856	600,000	600,000	927,843	154.6%	-41.0%
Infrastructure Sales Tax - 1991	5,502,893	7,111,789	3,275,998	3,591,246	3,591,246	1,801,174	50.2%	-45.0%
Infrastrucutre Sales Tax - 2001	3,420,885	4,541,963	2,824,972	212,477	212,477	1,192,989	561.5%	-57.8%
Grants	120,600	493,564	828,165	2,500	2,500	2,075	83.0%	-99.7%
Water and Sewer Operating	2,650,455	3,528,557	2,602,171	815,000	1,045,000	2,075,330	198.6%	-20.2%
Solid Waste Operating	1,418,875	2,026,906	1,481,083	1,230,000	510,000	862,757	169.2%	-41.7%
Capital	2,176,526	9,509,633	7,122,910	1,000,000	1,355,025	3,120,809	230.3%	-56.2%
All Other Funds	3,177,880	2,831,821	2,473,665	1,214,985	1,154,985	1,432,694	124.0%	-42.1%
<b>Total Countywide Interest Income</b>	<b>22,886,335</b>	<b>37,012,906</b>	<b>25,697,705</b>	<b>10,911,208</b>	<b>10,716,233</b>	<b>13,344,029</b>	<b>124.5%</b>	<b>-48.1%</b>

# AD VALOREM TAX GENERAL FUND



**AUTHORIZATION:**  
F.S. 192-197, 200; Florida Constitution Article VII (9)

**REVENUE SOURCE:**  
Local

**REVENUE ACCOUNT INFORMATION:**  
**Fund:** 00100 General Fund  
**Account Number:** 311100 Ad Valorem Tax

**REVENUE CLASSIFICATION:**  
State U.A.S. Number  
**Category:** 31 Taxes  
**Type:** 311 Ad Valorem

**DESCRIPTION:**

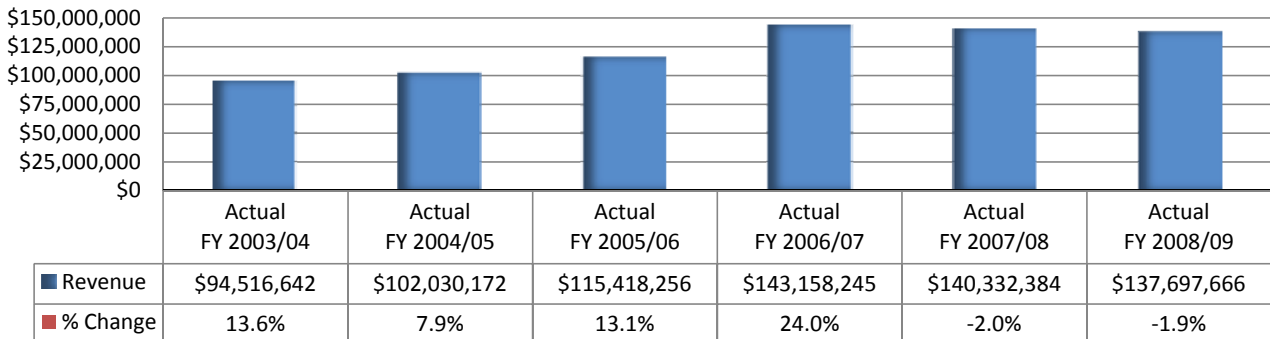
Ad Valorem revenue is a property tax based on assessed real and personal property values. It is determined based on the millage rate adopted annually by the Board of County Commissioners and the taxable valuation of the district. The adopted millage or property tax rate is multiplied by the taxable value, divided by 1,000 (one mill), and multiplied by a collection rate of no less than 95% per Florida Statutes (Seminole County uses 96% based on historical collections). General fund, ad valorem taxes are generated countywide and used to provide for countywide services such as Libraries, Sheriff, Judicial, Parks, etc. Pursuant to F.S. 200.071, counties may levy up to 10 mills for countywide purposes and an additional 10 mills in the unincorporated area for municipal purposes.

**COLLECTIONS:**

The FY 2008/09 General countywide adopted ad valorem revenue totaling \$137.9M was predicated on the BCC approved countywide tax rate of 4.5153mills and the Property Appraiser's July 1 countywide certification of taxable value totaling \$31.8B. Subsequent to the adopted budget, final adjustments to the 2008 tax roll, inclusive of Value Adjustment Board changes, decreased the countywide taxable value by \$178M or .56% from the July 1 valuations netting a final countywide taxable value of \$31.6B. The reduction in taxable value from the adopted budget created a potential deficit of \$771,339 in FY 2008/09 planned revenue. To adjust for this change, the adopted General fund ad valorem tax estimate was amended at mid-year to \$137.1M based on a 96% collection rate however actual collections came in at 96.4% and revenue exceeded the amended budget by \$567,995. Although the FY 2008/09 adopted tax rate of 4.5153 mills was .1575 mills more than the prior year property tax rate, the \$137.7M generated in ad valorem revenue by the increased tax rate was \$2.6M or 1.9% less than the prior year revenue totaling \$140.3M. Ad Valorem revenue generated in FY 2008/09 was lower because the adopted tax rate of 4.5153 mills was below the rolled-back rate required to generate the same revenue as collected in FY 2007/08. The FY 2008/09 rolled-back rate of 4.7175 mills required to generate the same revenue as received in the FY 2007/08 was higher because of declining taxable values attributed to Amendment 1 exemptions approved by Florida voters on January 29, 2008 and market declines in single family residential and condominium property valuations.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	Actual		Monthly	YTD		Monthly	YTD
Oct	\$ 7,393	\$ 7,393	0.0%	\$ 0	\$ 0	0.0%	N/A	N/A
Nov	\$ 28,562,060	\$ 28,569,453	20.4%	\$ 56,294,469	\$ 56,294,469	41.1%	97.1%	97.0%
Dec	\$ 55,514,568	\$ 84,084,021	59.9%	\$ 52,548,741	\$ 108,843,210	79.4%	-5.3%	29.4%
Jan	\$ 27,111,302	\$ 111,195,323	79.2%	\$ 4,919,725	\$ 113,762,935	83.0%	-81.9%	2.3%
Feb	\$ 4,504,526	\$ 115,699,849	82.4%	\$ 4,099,354	\$ 117,862,289	85.9%	-9.0%	1.9%
Mar	\$ 1,025,995	\$ 116,725,844	83.2%	\$ 2,553,319	\$ 120,415,608	87.8%	148.9%	3.2%
Apr	\$ 8,102,346	\$ 124,828,190	89.0%	\$ 6,299,501	\$ 126,715,109	92.4%	-22.3%	1.5%
May	\$ 7,760,194	\$ 132,588,384	94.5%	\$ 2,564,155	\$ 129,279,264	94.3%	-67.0%	-2.5%
Jun	\$ 7,744,000	\$ 140,332,384	100.0%	\$ 8,418,401	\$ 137,697,666	100.4%	8.7%	-1.9%
Jul	\$ 0	\$ 140,332,384	100.0%	\$ 0	\$ 137,697,666	100.4%	-	-1.9%
Aug	\$ 0	\$ 140,332,384	100.0%	\$ 0	\$ 137,697,666	100.4%	-	-1.9%
Sep	\$ 0	\$ 140,332,384	100.0%	\$ 0	\$ 137,697,666	100.4%	-	-1.9%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 140,332,384				\$ 137,129,671	\$ 137,697,666	\$ (2,634,718)	-1.9%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



**Millage Rates:**      4.9989                  4.9989                  4.9989                  4.9989                  4.3578                  4.5173

# HALF CENT SALES TAX GENERAL FUND



**AUTHORIZATION:** F.S. 212.20(6) and 218.60-66  
**REVENUE SOURCE:** State

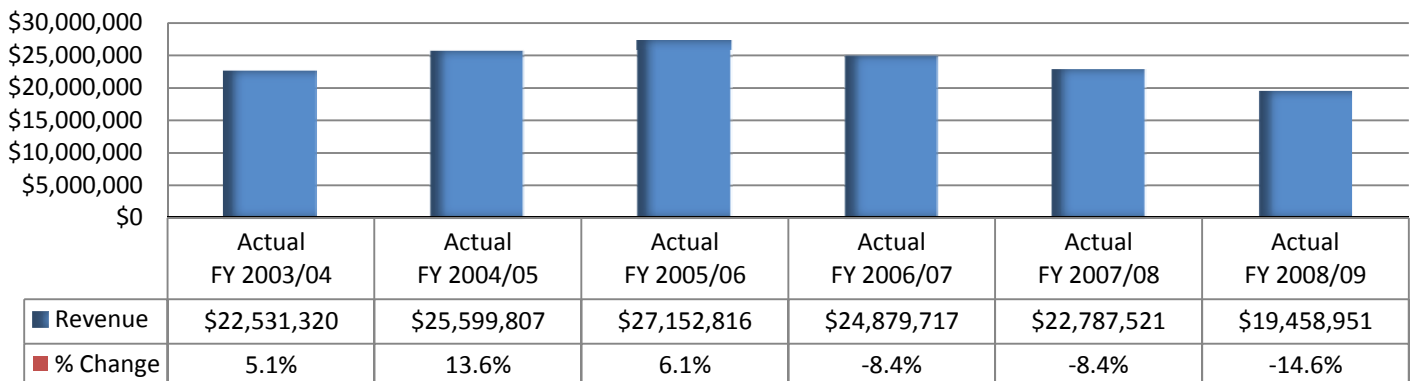
**REVENUE ACCOUNT INFORMATION:** Fund: 00100 General Fund  
**REVENUE CLASSIFICATION:** State U.A.S. Number  
**Account Number:** 335180 Half-Cent State Sales Tax  
**Category:** 33 Intergovernmental  
**Type:** 335 State Shared Revenue

**DESCRIPTION:**  
 Created in 1982, the State Shared Half-Cent Sales Tax Program generates the largest amount of revenue for local governments among state-shared revenue sources authorized by the Legislature. Of the 6 cent State sales tax collected pursuant to Chapter 212, Florida Statutes, 9.653 percent of net proceeds is transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund for ordinary distributions by the Department of Revenue. Ordinary distributions by the State is based on sales activity within the county; and to counties and municipalities based on an incorporated and unincorporated population formula. Seminole County is not eligible for the emergency and/or supplemental distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. Pursuant to s. 218.63, F.S., only those counties or municipalities which meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program.

**COLLECTIONS:**  
 Annual half-cent sales tax revenue continued to decline in FY 2008/09 for the third straight year prompting a mid-year reduction in the adopted revenue estimate of \$4.6M. Based on monthly revenue trends through January 2009 the \$23.3M adopted half-cent sales tax revenue was reduced at mid-year to \$18.7M, an 18% decrease from prior year collections. Although the actual revenue received in FY 2008/09 totaled \$19.5M which is \$783,951 more than the adjusted mid-year budget, monthly revenue trends continued to decline through September 2009 and are expected to fall to \$18.5M in FY 2009/10. The final revenue received for FY 2008/09 was \$3.3M or 14.6% below FY 2007/08 receipts. Almost every category of sales in Seminole County experienced a decline in FY 2008/09. The greatest loss in sales tax revenue was realized in the sale of automobiles (accounting for 26% of the sales tax decline and attributed greatly to the closing of 8 car dealerships over the past two years); building materials; home furnishings; and general merchandise stores.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	Actual		Monthly	YTD		Monthly	YTD
Oct	\$ 1,952,786	\$ 1,952,786	8.6%	\$ 1,609,516	\$ 1,609,516	8.6%	-17.6%	-17.6%
Nov	\$ 2,032,312	\$ 3,985,098	17.5%	\$ 1,705,741	\$ 3,315,257	17.8%	-16.1%	-16.8%
Dec	\$ 2,187,212	\$ 6,172,310	27.1%	\$ 1,831,683	\$ 5,146,940	27.6%	-16.3%	-16.6%
Jan	\$ 1,826,107	\$ 7,998,417	35.1%	\$ 1,557,540	\$ 6,704,480	35.9%	-14.7%	-16.2%
Feb	\$ 1,851,199	\$ 9,849,616	43.2%	\$ 1,584,238	\$ 8,288,718	44.4%	-14.4%	-15.8%
Mar	\$ 1,950,753	\$ 11,800,369	51.8%	\$ 1,641,149	\$ 9,929,867	53.2%	-15.9%	-15.9%
Apr	\$ 1,862,314	\$ 13,662,683	60.0%	\$ 1,617,541	\$ 11,547,408	61.8%	-13.1%	-15.5%
May	\$ 1,870,588	\$ 15,533,271	68.2%	\$ 1,577,421	\$ 13,124,829	70.3%	-15.7%	-15.5%
Jun	\$ 1,889,224	\$ 17,422,495	76.5%	\$ 1,605,490	\$ 14,730,319	78.9%	-15.0%	-15.5%
Jul	\$ 1,809,454	\$ 19,231,949	84.4%	\$ 1,637,826	\$ 16,368,145	87.6%	-9.5%	-14.9%
Aug	\$ 1,719,529	\$ 20,951,478	91.9%	\$ 1,566,242	\$ 17,934,387	96.0%	-8.9%	-14.4%
Sep	\$ 1,836,043	\$ 22,787,521	100.0%	\$ 1,524,564	\$ 19,458,951	104.2%	-17.0%	-14.6%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 22,787,521				\$ 18,675,000	\$ 19,458,951	\$ (3,328,570)	-14.6%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



# COUNTY-SHARED REVENUE GENERAL FUND



<b>AUTHORIZATION:</b> F.S. 210.20(2), 212.20(6), and 218.20-.26	<b>REVENUE SOURCE:</b> State
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<b>REVENUE ACCOUNT INFORMATION:</b> <b>Fund:</b> 00100 General Fund <b>Account Number:</b> 335120 State Revenue Sharing Program	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number <b>Category:</b> 33 Intergovernmental <b>Type:</b> 335 State Shared Revenue
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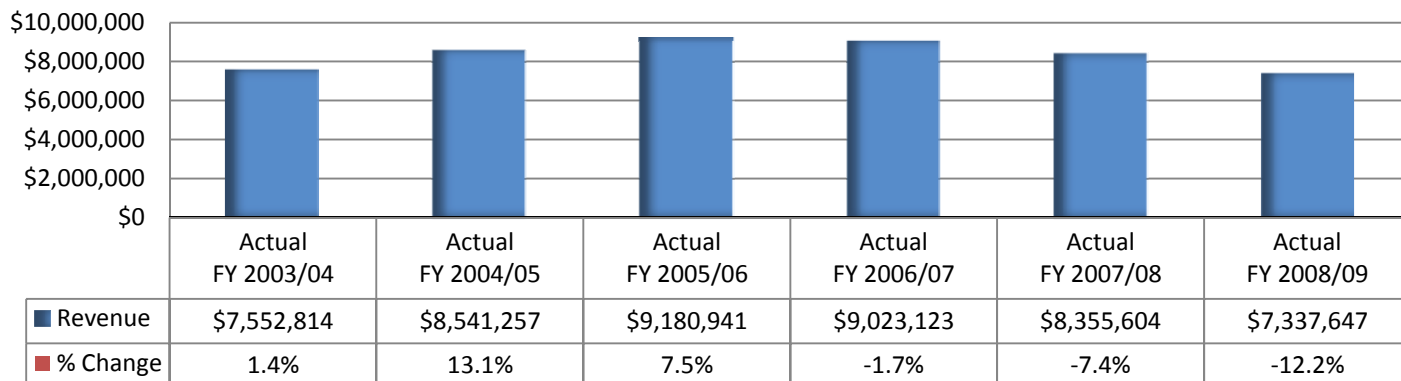
**DESCRIPTION:**  
Provisions of the Florida Revenue Sharing Act of 1972 enacted legislation to create the Revenue Sharing Trust Fund for Counties. The purpose of the County Revenue Sharing Trust Fund was to ensure a minimum level of revenue parity across units of local government. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than statutory limitations regarding funds that can be used as a pledge for indebtedness.

**COLLECTIONS:**  
The State Revenue Sharing Trust Fund receives 2.9% of net cigarette tax collections and 2.044% of sales and use tax collections for distribution to county governments. Revenue is estimated by the State and distributed in 12 equal monthly distributions with a true-up of actual collections in the month of June.

Based on the State revised estimates in FY 2008/09, the adopted County Shared Revenue budget totaling \$8.5M was reduced at mid-year by \$1.7M to reflect declining sales tax revenues. Sales tax revenue represents 97% of total revenue sharing funds. Seminole County's actual county shared revenue totaled \$7.3M and exceeded the amended budget estimate by \$522,647 but fell short of prior year revenue collections by 12.2% or \$1.0M. FY 2008/09 marks the third straight year of County-Shared Revenue decline. Although the state cigarette tax was increased on July 1 from \$.34 to \$1.34 per pack this money was earmarked for State Health Care and does not increase State revenue sharing funds.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 731,145	\$ 731,145	8.8%	\$ 637,143	\$ 637,143	9.3%	-12.9%	-12.9%
Nov	\$ 731,364	\$ 1,462,509	17.5%	\$ 637,142	\$ 1,274,285	18.7%	-12.9%	-12.9%
Dec	\$ 717,047	\$ 2,179,556	26.1%	\$ 637,143	\$ 1,911,428	28.0%	-11.1%	-12.3%
Jan	\$ 717,047	\$ 2,896,603	34.7%	\$ 637,142	\$ 2,548,570	37.4%	-11.1%	-12.0%
Feb	\$ 717,047	\$ 3,613,650	43.2%	\$ 637,143	\$ 3,185,713	46.7%	-11.1%	-11.8%
Mar	\$ 701,713	\$ 4,315,363	51.6%	\$ 637,142	\$ 3,822,855	56.1%	-9.2%	-11.4%
Apr	\$ 701,713	\$ 5,017,076	60.0%	\$ 637,143	\$ 4,459,998	65.4%	-9.2%	-11.1%
May	\$ 701,713	\$ 5,718,789	68.4%	\$ 637,142	\$ 5,097,140	74.8%	-9.2%	-10.9%
Jun	\$ 725,387	\$ 6,444,176	77.1%	\$ 570,623	\$ 5,667,763	83.2%	-0.213	-12.0%
Jul	\$ 637,143	\$ 7,081,319	84.7%	\$ 556,628	\$ 6,224,391	91.3%	-0.126	-12.1%
Aug	\$ 637,143	\$ 7,718,462	92.4%	\$ 556,628	\$ 6,781,019	99.5%	-0.126	-12.1%
Sep	\$ 637,142	\$ 8,355,604	100.0%	\$ 556,628	\$ 7,337,647	107.7%	-0.126	-12.2%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 8,355,604				\$ 6,815,000	\$ 7,337,647	\$ (1,017,957)	-12.2%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



# UTILITY TAX - ELECTRICITY GENERAL FUND



<b>AUTHORIZATION:</b> F.S. Sections 166.231-236; Ordinance 91-12	<b>REVENUE SOURCE:</b> Local
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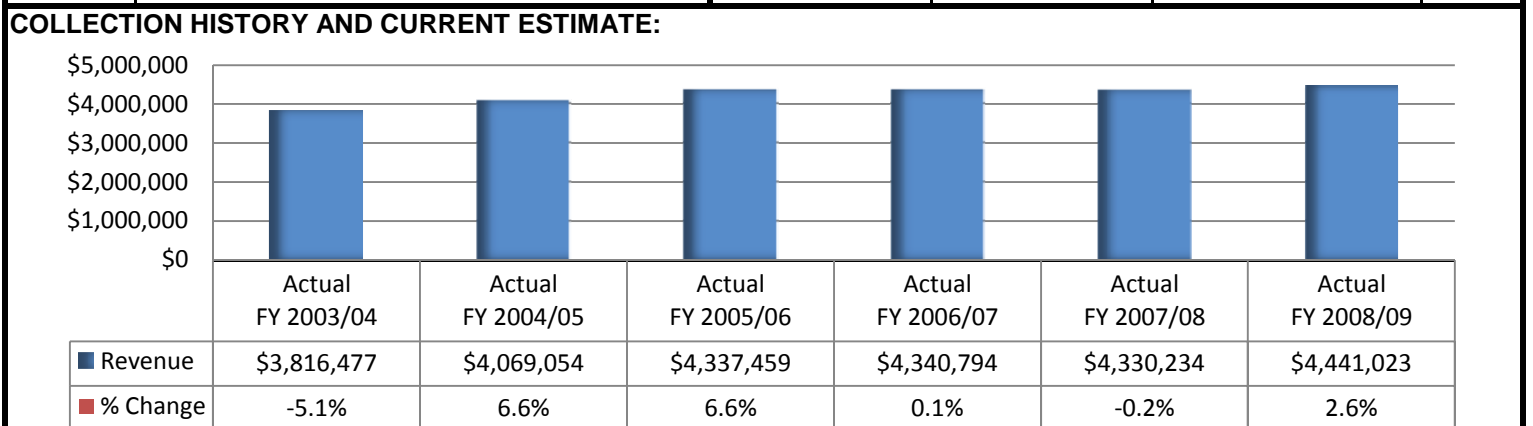
<b>REVENUE ACCOUNT INFORMATION:</b> <b>Fund:</b> 00100 General Fund <b>Account Number:</b> 314100 Utility Tax - Electricity	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number <b>Category:</b> 31 Taxes <b>Type:</b> 314100 Utility Service Tax - Electricity
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**DESCRIPTION:**  
A public service utility tax imposed on the sale of electricity within the unincorporated area of Seminole County. The tax is equal to 4% of the gross receipts for electricity sold. The first 300 kilowatt hours of electricity purchased monthly by a residential unit is exempt from the tax.

**COLLECTIONS:**  
Remitted monthly from power companies to the County less a 1% administrative fee.

The \$4.4M in utility tax revenue for electricity collected in FY 2008/09 was \$110,789 or 2.6% more than prior year revenue collections. Based on mid-year revenue trends and flat historical collections the adopted \$4.6M Public Service Utility Tax estimate for electricity was reduced by \$240K at mid-year for a revised budget estimate of \$4.4M. The actual revenue received in FY 2008/09 exceeded the revised budget by \$91,023 which was slightly higher than recent historical collections. The public service tax is applicable to the base rate charges which has not produced significant growth in the public service tax revenue due to mild weather and the inventory of unsold homes. Electric rate adjustments in recent years have been primarily attributed to increases in the fuel adjustment charge which is not subject to the Public Service Tax.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Estimate	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 421,144	\$ 421,144	9.7%	\$ 370,579	\$ 370,579	8.5%	-12.0%	-12.0%
Nov	\$ 337,938	\$ 759,082	17.5%	\$ 296,776	\$ 667,355	15.3%	-12.2%	-12.1%
Dec	\$ 298,618	\$ 1,057,700	24.4%	\$ 311,711	\$ 979,065	22.5%	4.4%	-7.4%
Jan	\$ 330,060	\$ 1,387,760	32.0%	\$ 334,505	\$ 1,313,570	30.2%	1.3%	-5.3%
Feb	\$ 289,587	\$ 1,677,347	38.7%	\$ 388,735	\$ 1,702,306	39.1%	34.2%	1.5%
Mar	\$ 270,589	\$ 1,947,936	45.0%	\$ 304,672	\$ 2,006,977	46.1%	12.6%	3.0%
Apr	\$ 298,327	\$ 2,246,263	51.9%	\$ 288,357	\$ 2,295,335	52.8%	-3.3%	2.2%
May	\$ 331,552	\$ 2,577,815	59.5%	\$ 334,583	\$ 2,629,917	60.5%	0.9%	2.0%
Jun	\$ 436,875	\$ 3,014,690	69.6%	\$ 402,450	\$ 3,032,368	69.7%	-7.9%	0.6%
Jul	\$ 434,125	\$ 3,448,815	79.6%	\$ 497,189	\$ 3,529,556	81.1%	14.5%	2.3%
Aug	\$ 420,506	\$ 3,869,321	89.4%	\$ 419,466	\$ 3,949,023	90.8%	-0.2%	2.1%
Sep	\$ 460,913	\$ 4,330,234	100.0%	\$ 492,001	\$ 4,441,023	102.1%	6.7%	2.6%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 4,330,234				\$ 4,350,000	\$ 4,441,023	\$ 110,789	2.6%	



# COMMUNICATIONS SERVICE TAX GENERAL FUND



**AUTHORIZATION:** F.S. 202; Ordinance 2002-33  
**REVENUE SOURCE:** Local

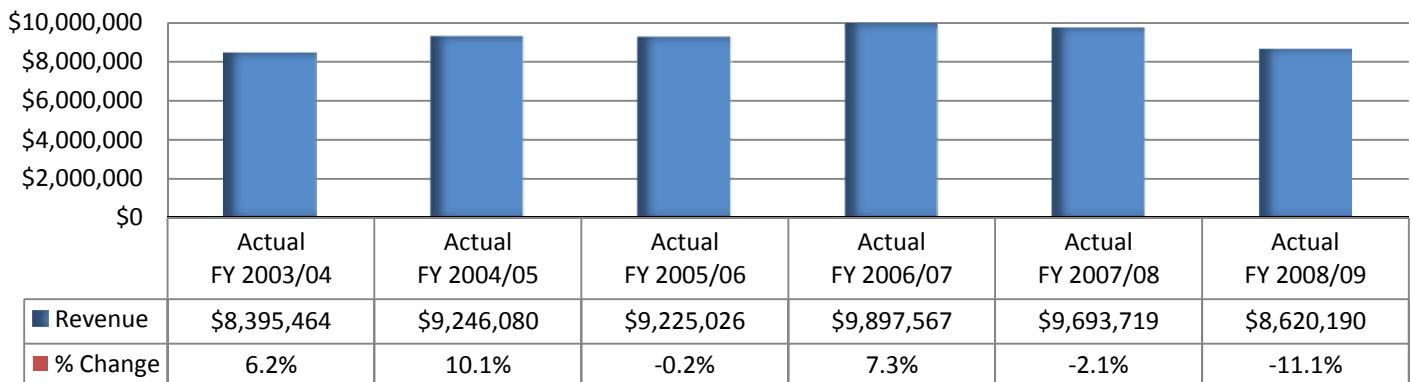
**REVENUE ACCOUNT INFORMATION:** Fund: 00100 General Fund  
**REVENUE CLASSIFICATION:** State U.A.S. Number  
**Account Number:** 315100 Communications Service Tax  
**Category:** 31 Taxes  
**Type:** 315 Communications Services Taxes

**DESCRIPTION:**  
 Seminole County imposes a 5.12% local tax on the retail sales of communications services. The charge is applicable to all billable customers residing in the unincorporated area of the county. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The local communication service tax does not apply to direct-to-home satellite services.

**COLLECTIONS:**  
 In FY 2007/08, the Florida Department of Revenue completed audits of various communication service providers that resulted in Seminole County owing \$1.9M to other jurisdictions for communication service taxes received in error over the prior three years. These errors were primarily due to address listings utilized by service providers. Pursuant to Florida Statutes 202.18(3)(c)3, the Department of Revenue will adjust for the \$1.9M owed by unincorporated Seminole County from future collections on a prorated basis over the same three year period in which the errors occurred. DOR reimbursements began in March 2009 with a \$52,242 monthly deduction, however adjustments by service providers to correctly distribute future revenue began in May 2008. FY 2007/08 CST revenue fell \$203,849 below FY 2006/07 collections due primarily to the vendor adjustments. FY 2008/09 actual revenue totaled \$8.6M, a decrease of \$1.1M or 11.1% below FY 2007/08 receipts, State adjustments accounted for \$366K of the revenue decline and the remaining 700K was attributed to vendor adjustments and the economy. State audit adjustments had been anticipated in the FY 2008/09 adopted budget but in September 2008 the adjustment details were unknown, as a result actual revenue exceeded budgeted revenue by \$240,190.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 820,266	\$ 820,266	8.5%	\$ 785,660	\$ 785,660	9.4%	-4.2%	-4.2%
Nov	\$ 813,651	\$ 1,633,917	16.9%	\$ 755,045	\$ 1,540,705	18.4%	-7.2%	-5.7%
Dec	\$ 807,527	\$ 2,441,444	25.2%	\$ 759,674	\$ 2,300,379	27.5%	-5.9%	-5.8%
Jan	\$ 819,193	\$ 3,260,637	33.6%	\$ 705,238	\$ 3,005,617	35.9%	-13.9%	-7.8%
Feb	\$ 811,875	\$ 4,072,512	42.0%	\$ 690,277	\$ 3,695,894	44.1%	-15.0%	-9.2%
Mar	\$ 814,891	\$ 4,887,403	50.4%	\$ 659,360	\$ 4,355,254	52.0%	-19.1%	-10.9%
Apr	\$ 843,591	\$ 5,730,994	59.1%	\$ 766,206	\$ 5,121,460	61.1%	-9.2%	-10.6%
May	\$ 784,517	\$ 6,515,511	67.2%	\$ 689,955	\$ 5,811,415	69.3%	-12.1%	-10.8%
Jun	\$ 844,516	\$ 7,360,027	75.9%	\$ 700,101	\$ 6,511,516	77.7%	-17.1%	-11.5%
Jul	\$ 794,942	\$ 8,154,969	84.1%	\$ 723,103	\$ 7,234,619	86.3%	-9.0%	-11.3%
Aug	\$ 771,277	\$ 8,926,246	92.1%	\$ 694,064	\$ 7,928,683	94.6%	-10.0%	-11.2%
Sep	\$ 767,473	\$ 9,693,719	100.0%	\$ 691,507	\$ 8,620,190	102.9%	-9.9%	-11.1%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 9,693,719				\$ 8,380,000	\$ 8,620,190	\$ (1,073,529)	-11.1%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**





## AD VALOREM TAX TRANSPORTATION TRUST FUND

**AUTHORIZATION:**

F.S. 192-197, 200; Florida Constitution Article VII (9)

**REVENUE SOURCE:**

Local

**REVENUE ACCOUNT INFORMATION:**
**Fund:** 10101 Transportation Trust Fund

**Account**
**Number:** 311100 Ad Valorem Tax

**REVENUE CLASSIFICATION:**

State U.A.S. Number

**Category:** 31 Taxes

**Type:** 311 Ad Valorem

**DESCRIPTION:**

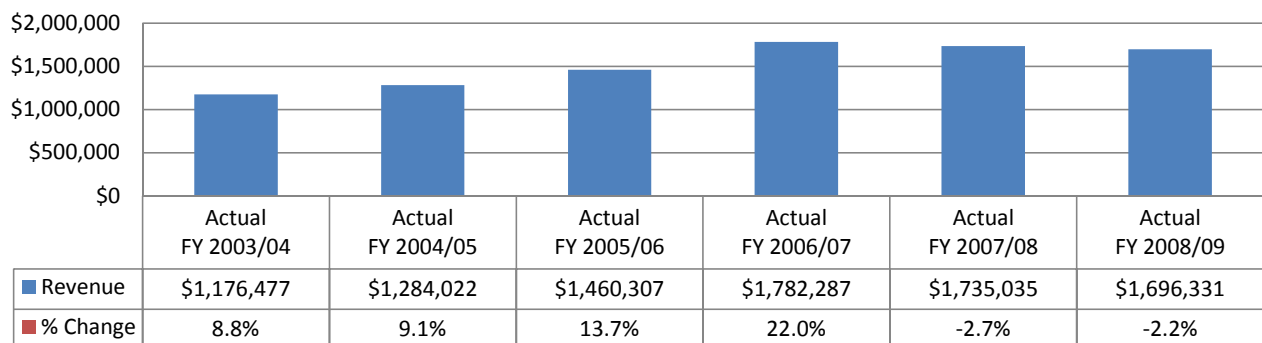
Ad Valorem revenue is a property tax based on assessed real and personal property values. It is predicated on a millage rate adopted annually by the Board of County Commissioners and computed by multiplying the adopted tax rate by the taxable value of all real and personal property, divided by 1,000. Ad valorem taxes in the Transportation Trust fund are collected from residents of unincorporated Seminole County and supports transportation systems designated by the BCC as local feeder roads, local distributor roads and local access roads within the unincorporated areas. Counties within the State of Florida may levy up to 10 mills in the unincorporated area to provide for municipal purposes.

**COLLECTIONS:**

Ad valorem or property taxes are due to the Tax Collector by March 31st for the prior year tax roll. Most property owners however pay their taxes in November and December to maximize discount incentives. Statutory discounts for early payment are by Nov (4%), Dec (3%), Jan (2%), and Feb (1%). Due primarily to the statutory discounts, only 96 - 96.5% of ad valorem taxes levied are historically collected. The FY 2008/09 Transportation trust adopted ad valorem revenue totaling \$1.7M was predicated on the BCC approved unincorporated Road District tax rate of .1107 mills and the Property Appraiser's July 1 countywide certification of taxable value totaling \$15.9B. FY 2008/09 ad valorem tax collections totaled \$1,696,331 and was \$38,704 or 2.2% below the \$1,735,035 prior year revenue. Revenue collected was 96.2% of the total taxes levied.

Although the FY 2008/09 adopted tax rate of .1107 mills was .0039 mills higher than the prior year property tax rate of .1068 mills, a decrease of \$38,704 in revenue from prior year collections was realized because of the decrease in taxable value attributed to Amendment 1 exemptions and declining market conditions.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	Actual		Monthly	YTD		Monthly	YTD
Oct	\$ 92	\$ 92	0.0%	\$ 0	\$ 0	0.0%	-100.0%	-100.0%
Nov	\$ 374,588	\$ 374,680	21.6%	\$ 764,384	\$ 764,384	45.2%	104.1%	104.0%
Dec	\$ 743,823	\$ 1,118,503	64.5%	\$ 564,392	\$ 1,328,776	78.5%	-24.1%	18.8%
Jan	\$ 295,815	\$ 1,414,318	81.5%	\$ 62,080	\$ 1,390,856	82.2%	-79.0%	-1.7%
Feb	\$ 59,251	\$ 1,473,569	84.9%	\$ 54,618	\$ 1,445,474	85.4%	-7.8%	-1.9%
Mar	\$ 35,250	\$ 1,508,819	87.0%	\$ 31,992	\$ 1,477,466	87.3%	-9.2%	-2.1%
Apr	\$ 82,243	\$ 1,591,062	91.7%	\$ 78,711	\$ 1,556,177	91.9%	-4.3%	-2.2%
May	\$ 39,312	\$ 1,630,374	94.0%	\$ 30,215	\$ 1,586,392	93.7%	-23.1%	-2.7%
Jun	\$ 104,661	\$ 1,735,035	100.0%	\$ 109,939	\$ 1,696,331	100.2%	5.0%	-2.2%
Jul	\$ 0	\$ 1,735,035	100.0%	\$ 0	\$ 1,696,331	100.2%	-	-2.2%
Aug	\$ 0	\$ 1,735,035	100.0%	\$ 0	\$ 1,696,331	100.2%	-	-2.2%
Sep	\$ 0	\$ 1,735,035	100.0%	\$ 0	\$ 1,696,331	100.2%	-	-2.2%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 1,735,035				\$ 1,692,779	\$ 1,696,331	\$ (38,704)	-2.2%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**


Millage Rates:	0.1228	0.1228	0.1228	0.1228	0.1068	0.1107
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# LOCAL OPTION GAS TAX (1-6 CENT) TRANSPORTATION TRUST FUND



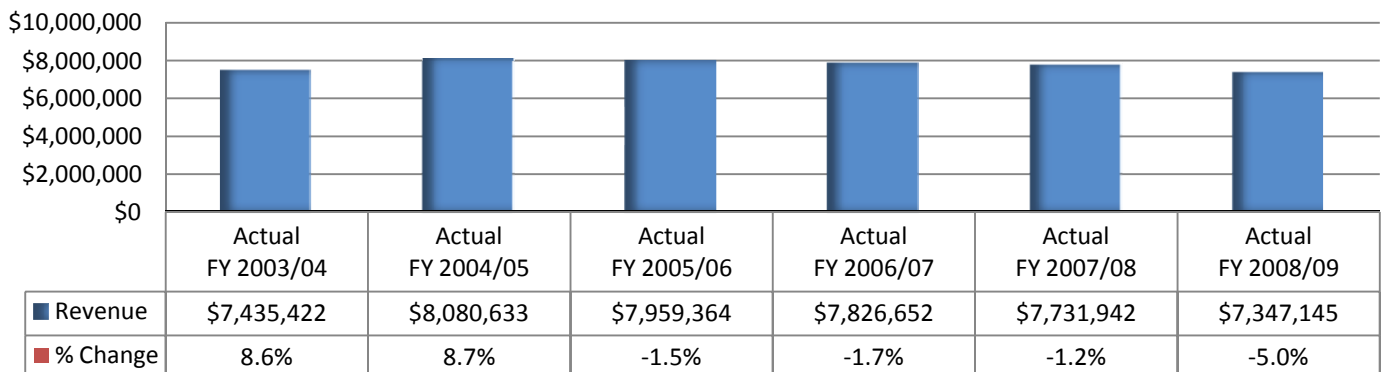
<b>AUTHORIZATION:</b> F.S. 336.025; Ordinance 93-17	<b>REVENUE SOURCE:</b> Local
<b>REVENUE ACCOUNT INFORMATION:</b> <b>Fund:</b> 10101 Transportation Trust <b>Account Number:</b> 312400 Local Option Gas Tax (1-6 Cents)	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number <b>Category:</b> 31 Taxes <b>Type:</b> 312 Local Option, Use and Fuel Taxes

**DESCRIPTION:**  
 County Governments are authorized to impose a local option gas tax from 1 to 6 cents per gallon on motor and diesel fuel. Seminole County imposes a 6 cent gas tax which is shared with the cities. The County, by ordinance, receives 63.6% of the total revenue. The remainder is divided among the cities based on percentages sent to the State annually from a formula based on the previous five years of transportation expenditures for each city. Unless extended, four cents of the LOGT is slated to expire on August 31, 2013 and two cents will expire on August 31, 2015. Proceeds are used to fund transportation expenditures.

**COLLECTIONS:**  
 The State Department of Revenue administers the collection of LOGT revenue from vendors and distributes monthly receipts to local governments. Florida gas taxes are based on gallons sold and not the price at the pump so as gas prices increase consumers become more conservative and gas tax revenues decline. Although regular retail gasoline prices dropped in FY 2008/09 from \$3.60 per gallon in October 2008 to \$2.40 in September 2009, the economic recession and rising unemployment forced motorists to travel less resulting in a fourth straight year of reduced local option gas tax revenue. Taxable gallons of fuel sold in Seminole County in FY 2008/09 totaled 212M gallons and was down 4.7% from FY 2007/08 as motor fuel dropped 3.24% and diesel was down 16.94%. Based on the declining revenue trends, the FY 2008/09 adopted Local Option Gas Tax revenue estimate of \$7.7M was reduced to \$7.2M at mid-year, a \$464,879 reduction. Actual revenue received for the year totaled \$7.3M, which is \$384,797 or 5.0% less than FY 2007/08 actual revenue totaling \$7.7M. The economy, rising unemployment, tourism declines, decreased business travel and Florida realizing a net loss in population for the first time since the 1940's all contributed to fewer motorists on the roads in FY 2008/09 and the continued loss in gas tax revenue.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 691,364	\$ 691,364	8.9%	\$ 613,218	\$ 613,218	8.3%	-11.3%	-11.3%
Nov	\$ 574,124	\$ 1,265,488	16.4%	\$ 569,326	\$ 1,182,544	16.1%	-0.8%	-6.6%
Dec	\$ 673,769	\$ 1,939,257	25.1%	\$ 621,450	\$ 1,803,994	24.6%	-7.8%	-7.0%
Jan	\$ 590,153	\$ 2,529,410	32.7%	\$ 588,880	\$ 2,392,874	32.6%	-0.2%	-5.4%
Feb	\$ 665,810	\$ 3,195,220	41.3%	\$ 618,649	\$ 3,011,523	41.0%	-7.1%	-5.7%
Mar	\$ 709,670	\$ 3,904,890	50.5%	\$ 705,194	\$ 3,716,718	50.6%	-0.6%	-4.8%
Apr	\$ 698,491	\$ 4,603,380	59.5%	\$ 639,270	\$ 4,355,988	59.3%	-8.5%	-5.4%
May	\$ 692,555	\$ 5,295,936	68.5%	\$ 598,848	\$ 4,954,836	67.4%	-13.5%	-6.4%
Jun	\$ 618,825	\$ 5,914,761	76.5%	\$ 667,112	\$ 5,621,947	76.5%	0.078	-5.0%
Jul	\$ 531,763	\$ 6,446,524	83.4%	\$ 667,611	\$ 6,289,558	85.6%	0.255	-2.4%
Aug	\$ 713,672	\$ 7,160,196	92.6%	\$ 442,043	\$ 6,731,602	91.6%	-0.381	-6.0%
Sep	\$ 571,746	\$ 7,731,942	100.0%	\$ 615,544	\$ 7,347,145	100.0%	0.077	-5.0%
	<b>Total Revenue</b>			<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
	\$ 7,731,942			\$ 7,200,000	\$ 7,347,145	\$ (384,797)	-5.0%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**





# CONSTITUTIONAL GAS TAX TRANSPORTATION TRUST FUND

**AUTHORIZATION:**  
F.S. 206.41(1)(a), 206.45, 336.023, 336.02; FL Constitution Art XII, 9c

**REVENUE SOURCE:**  
State

**REVENUE ACCOUNT INFORMATION:**  
**Fund:** 10101 Transportation Trust

**REVENUE CLASSIFICATION:**  
State U.A.S. Number

**Account Number:** 335491 Constitutional Gas Tax

**Category:** 33 Intergovernmental  
**Type:** 335 State Shared Revenue

**DESCRIPTION:**

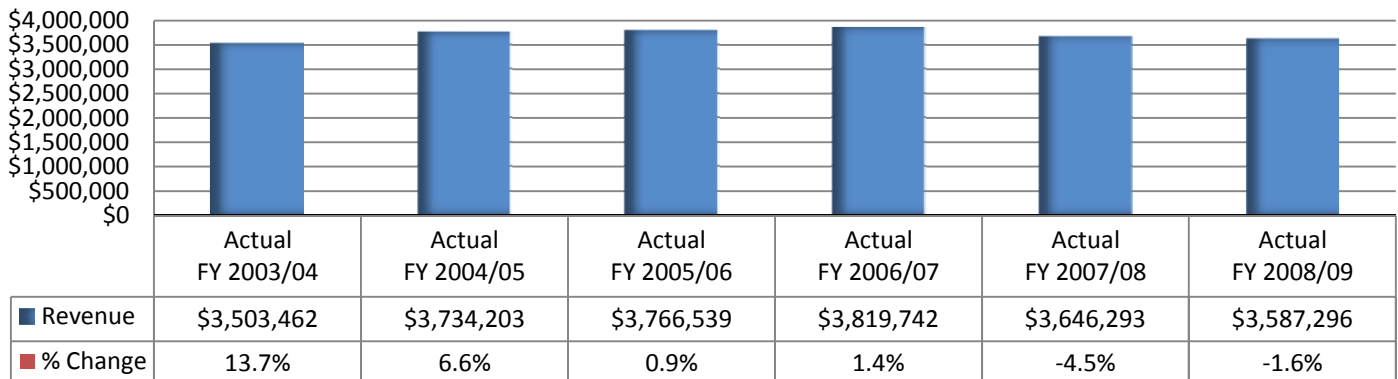
A two cent per gallon gas tax imposed by the State on motor fuel. Tax proceeds are restricted to transportation related debt service requirements or for the acquisition, construction, and maintenance of roads.

**COLLECTIONS:**

The Department of Revenue administers the Constitutional Gas Tax which is subject to the State General Revenue Service Charge as well as an administrative charge, not to exceed 2 percent of collections, for costs incurred in the collection, administration, enforcement, and distribution of the Constitutional Gas Tax. Monthly distributions are based on the same three component factors used to distribute the County Gas Tax: a geographic area component; a population component; and a collections component. The FY 2008/09 adopted budget of \$3.7 million was reduced at mid-year by \$337,461 to reflect declining revenue trends. Actual receipts totaling \$3.6M were \$58,998 or 1.6% below FY 2007/08 revenue totaling \$3.6M.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 304,217	\$ 304,217	8.3%	\$ 293,491	\$ 293,491	8.2%	-3.5%	-3.5%
Nov	\$ 306,985	\$ 611,202	16.8%	\$ 289,062	\$ 582,553	16.2%	-5.8%	-4.7%
Dec	\$ 316,388	\$ 927,590	25.4%	\$ 285,571	\$ 868,124	24.2%	-9.7%	-6.4%
Jan	\$ 294,043	\$ 1,221,633	33.5%	\$ 293,090	\$ 1,161,214	32.4%	-0.3%	-4.9%
Feb	\$ 312,776	\$ 1,534,409	42.1%	\$ 293,776	\$ 1,454,990	40.6%	-6.1%	-5.2%
Mar	\$ 303,896	\$ 1,838,305	50.4%	\$ 283,365	\$ 1,738,355	48.5%	-6.8%	-5.4%
Apr	\$ 325,011	\$ 2,163,316	59.3%	\$ 314,776	\$ 2,053,131	57.2%	-3.1%	-5.1%
May	\$ 330,585	\$ 2,493,901	68.4%	\$ 344,079	\$ 2,397,210	66.8%	4.1%	-3.9%
Jun	\$ 278,322	\$ 2,772,223	76.0%	\$ 300,577	\$ 2,697,786	75.2%	0.08	-2.7%
Jul	\$ 289,551	\$ 3,061,774	84.0%	\$ 295,805	\$ 2,993,592	83.4%	0.022	-2.2%
Aug	\$ 292,548	\$ 3,354,322	92.0%	\$ 287,808	\$ 3,281,400	91.5%	-0.016	-2.2%
Sep	\$ 291,971	\$ 3,646,293	100.0%	\$ 305,896	\$ 3,587,296	100.0%	0.048	-1.6%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 3,646,293				\$ 3,405,000	\$ 3,587,296	\$ (58,998)	-1.6%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**





# COUNTY GAS TAX TRANSPORTATION TRUST FUND

**AUTHORIZATION:**  
F.S. 206.41(1), 206.60

**REVENUE SOURCE:**  
State

**REVENUE ACCOUNT INFORMATION:**  
**Fund:** 10101 Transportation Trust  
**Account Number:** 335492 County Gas Tax

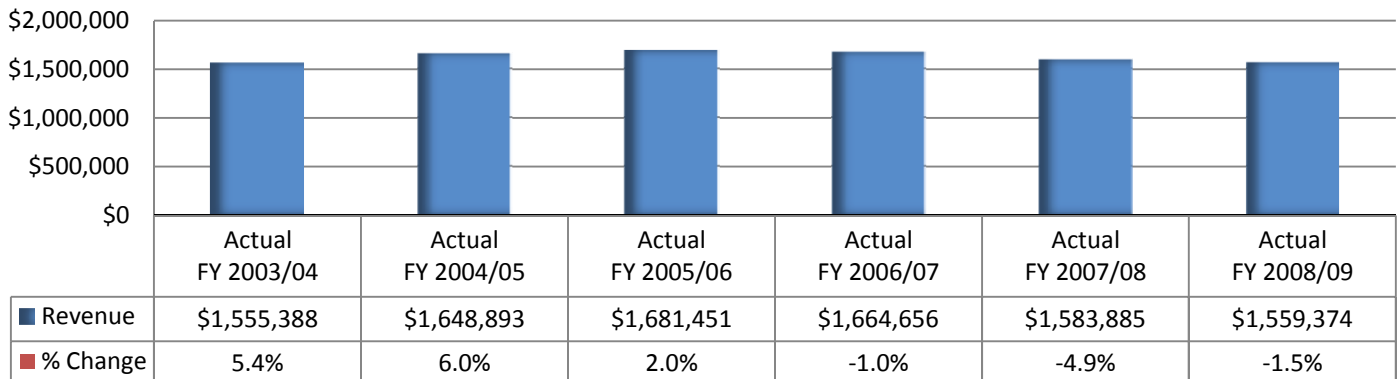
**REVENUE CLASSIFICATION:**  
State U.A.S. Number  
**Category:** 33 Intergovernmental  
**Type:** 335 State Shared Revenue

**DESCRIPTION:**  
A one cent per gallon tax imposed by the State on motor fuel. Proceeds are used to fund transportation expenditures, including the reduction of bond indebtedness.

**COLLECTIONS:**  
The Department of Revenue administers the County Gas Tax which is subject to the State General Revenue Service Charge as well as an administrative charge, not to exceed 2 percent of collections, for costs incurred in the collection, administration, enforcement, and distribution of the County Gas Tax. Monthly distributions are based on the same three component factors used to distribute the Constitutional Gas tax: a geographic area component; a population component; and a collection component. The FY 2008/09 adopted County Gas Tax revenue totaling \$1.6 M was reduced at mid-year by \$82,300 to reflect declining revenue trends. Actual receipts totaling \$1.6M were \$24,512 or 1.5% below FY 2007/08 revenue totaling \$1.6M.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 139,304	\$ 139,304	8.8%	\$ 134,582	\$ 134,582	8.6%	-3.4%	-3.4%
Nov	\$ 130,611	\$ 269,915	17.0%	\$ 129,345	\$ 263,927	16.9%	-1.0%	-2.2%
Dec	\$ 134,920	\$ 404,834	25.6%	\$ 130,215	\$ 394,142	25.3%	-3.5%	-2.6%
Jan	\$ 133,825	\$ 538,659	34.0%	\$ 126,181	\$ 520,323	33.4%	-5.7%	-3.4%
Feb	\$ 131,785	\$ 670,444	42.3%	\$ 123,744	\$ 644,067	41.3%	-6.1%	-3.9%
Mar	\$ 144,976	\$ 815,420	51.5%	\$ 145,288	\$ 789,355	50.6%	0.2%	-3.2%
Apr	\$ 130,674	\$ 946,095	59.7%	\$ 129,812	\$ 919,167	58.9%	-0.7%	-2.8%
May	\$ 130,872	\$ 1,076,966	68.0%	\$ 128,092	\$ 1,047,258	67.2%	-2.1%	-2.8%
Jun	\$ 128,976	\$ 1,205,942	76.1%	\$ 129,531	\$ 1,176,790	75.5%	0.004	-2.4%
Jul	\$ 127,722	\$ 1,333,664	84.2%	\$ 129,678	\$ 1,306,468	83.8%	0.015	-2.0%
Aug	\$ 129,161	\$ 1,462,824	92.4%	\$ 126,518	\$ 1,432,986	91.9%	-0.02	-2.0%
Sep	\$ 121,061	\$ 1,583,885	100.0%	\$ 126,387	\$ 1,559,374	100.0%	0.044	-1.5%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 1,583,885				\$ 1,550,000	\$ 1,559,374	\$ (24,512)	-1.5%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



# COUNTY VOTED 9TH CENT GAS TAX NINTH-CENT FUEL TAX FUND



**AUTHORIZATION:**  
F.S. 206.41(1)(d), 206.87(1)(b), 336.021; Ordinance 93-17

**REVENUE SOURCE:**  
State

**REVENUE ACCOUNT INFORMATION:**  
**Fund:** 10102 Ninth-Cent Fuel Tax Fund  
**Account Number:** 312300 County Voted 9th Cent Gas Tax

**REVENUE CLASSIFICATION:**  
**State U.A.S. Number**  
**Category:** 31 Taxes  
**Type:** 312 Sales, Use and Fuel Taxes

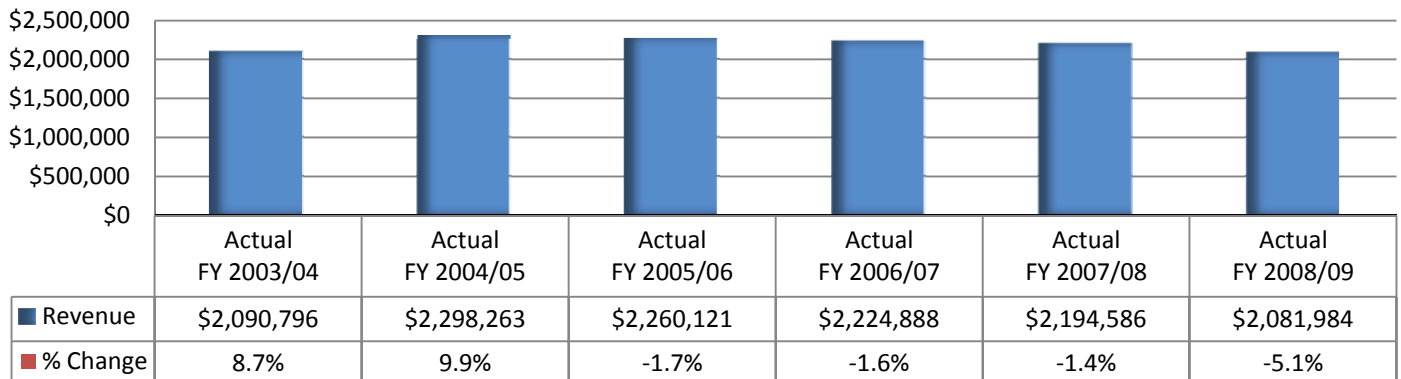
A one cent tax on every net gallon of motor and diesel fuel sold within the county; imposed by ordinance, adopted by extraordinary vote of the governing body, or voter approved in a countywide referendum. Proceeds are used to fund transportation expenditures. Seminole County has dedicated this revenue to the funding of Lynx (Mass Transit).

**COLLECTIONS:**

The Voted Ninth-Cent Gas Tax is a local option gas tax administered by the State Department of Revenue and subject to an administrative cost of up to 2% of collections. In addition, a State General Revenue Service Charge of 7.1% plus several other deductions from one or more of the local option fuel tax collections are statutorily authorized to be deducted prior to actual state distribution. The FY 2008/09 adopted revenue estimate of \$2.2M was reduced by \$200,000 at mid-year based on declining revenue trends. The actual revenue collected totaled \$2.1M and was \$112,601 or 5.1% below the prior year revenue totaling \$2.2M.

Month Earned	FY 2007/08			YTD as % of Actual	FY 2008/09			YTD as % of Estimate	Year Over Year	
	Monthly	YTD			Monthly	YTD			Monthly	YTD
Oct	\$ 195,956	\$ 195,956	8.9%	\$ 174,036	\$ 174,036	8.4%	-11.2%	-11.2%		
Nov	\$ 162,915	\$ 358,871	16.4%	\$ 161,203	\$ 335,240	16.1%	-1.1%	-6.6%		
Dec	\$ 190,973	\$ 549,844	25.1%	\$ 176,122	\$ 511,361	24.6%	-7.8%	-7.0%		
Jan	\$ 168,026	\$ 717,870	32.7%	\$ 167,440	\$ 678,802	32.6%	-0.3%	-5.4%		
Feb	\$ 189,729	\$ 907,599	41.4%	\$ 175,457	\$ 854,258	41.0%	-7.5%	-5.9%		
Mar	\$ 201,210	\$ 1,108,809	50.5%	\$ 199,608	\$ 1,053,866	50.6%	-0.8%	-5.0%		
Apr	\$ 198,373	\$ 1,307,182	59.6%	\$ 182,013	\$ 1,235,879	59.4%	-8.2%	-5.5%		
May	\$ 197,301	\$ 1,504,483	68.6%	\$ 169,884	\$ 1,405,763	67.5%	-13.9%	-6.6%		
Jun	\$ 174,986	\$ 1,679,469	76.5%	\$ 188,260	\$ 1,594,023	76.6%	0.076	-5.1%		
Jul	\$ 150,963	\$ 1,830,432	83.4%	\$ 188,653	\$ 1,782,677	85.6%	0.25	-2.6%		
Aug	\$ 202,274	\$ 2,032,706	92.6%	\$ 125,413	\$ 1,908,089	91.6%	-0.38	-6.1%		
Sep	\$ 161,880	\$ 2,194,586	100.0%	\$ 173,895	\$ 2,081,984	100.0%	0.074	-5.1%		
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>			
\$ 2,194,586				\$ 2,000,000	\$ 2,081,984	\$ (112,601)	-5.1%			

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



# AD VALOREM TAX FIRE FUND



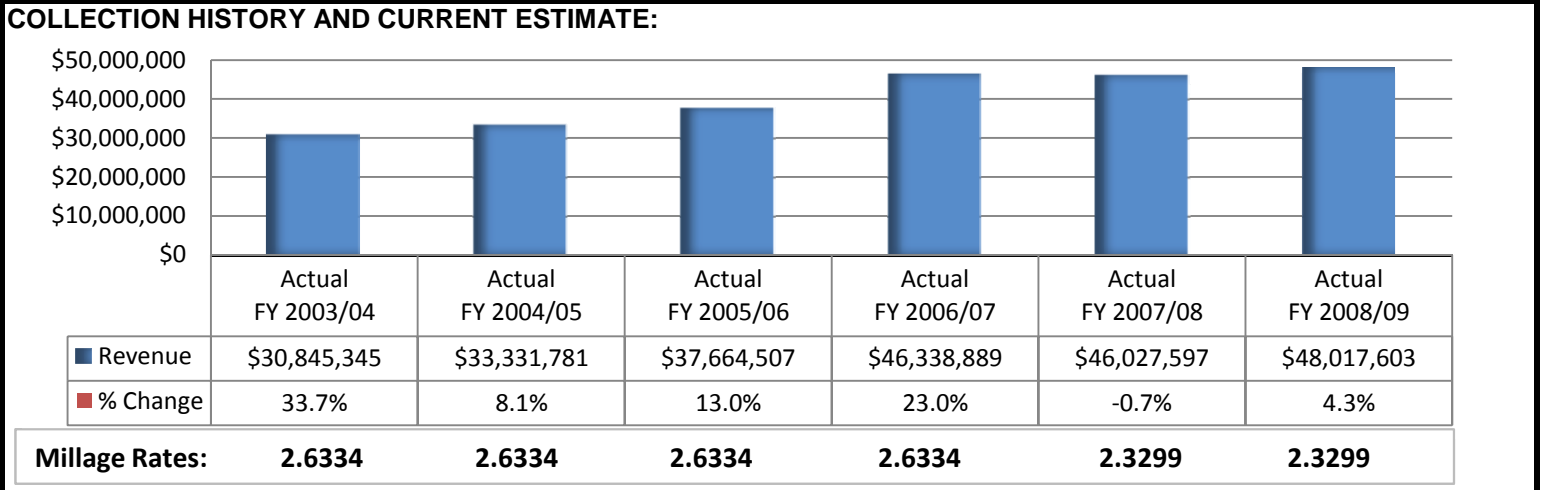
**AUTHORIZATION:** F.S. 192-197, 200; Florida Constitution Article VII (9)      **REVENUE SOURCE:** Local

**REVENUE ACCOUNT INFORMATION:** Fund: 11200 Fire Fund      **REVENUE CLASSIFICATION:** State U.A.S. Number  
**Account Number:** 311100 Ad Valorem Tax      **Category:** 31 Taxes  
**Type:** 311 Ad Valorem

**DESCRIPTION:**  
 Ad Valorem revenue is a property tax based on assessed real and personal property values. It is determined based on a millage rate adopted annually by the Board of County Commissioners the January 1 value of all real and personal property as certified by the Property Appraisers Office. The Fire millage is assessed on the taxable values within unincorporated Seminole County, the City of Altamonte Springs (included in FY2003/04), and the City of Winter Springs (included in FY 2008/09). The millage provides for fire protection and prevention, and rescue/emergency medical services.

**COLLECTION HISTORY AND CURRENT ESTIMATE:**  
 FY 2008/09 adopted ad valorem tax revenue for the Seminole County/Municipal Fire District fund totals \$47.9M and is based on the Property Appraiser's July 1 certification of taxable values totaling \$21,429,353,863 and the BCC adopted ad valorem tax rate of 2.3299 mills. The adopted property tax rate remained unchanged from the prior year and was approved in compliance with HB1B Property Tax Reform measures and Amendment 1 provisions. The final valuation for the Seminole County/Municipal Fire District after completion of the Value Adjustment Board was \$21,331,933,505, a decrease of 0.45%. FY 2008/09 ad valorem tax collections totaled \$48.0M and was \$2.0M or 4.3% more than FY 2007/08 collections. This increase is due to the addition of the City of Winter Springs to the County/Municipal Fire District in FY 2008/09 which added approximately \$4.5M in new property tax revenue for services provided to that city. A decrease of \$2.5M from the pre-existing County/Municipal Fire District MSTU was attributed to an adopted tax rate below the roll-back rate and decreased taxable values from Amendment 1 exemptions and declining market conditions.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Estimate	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 2,390	\$ 2,390	0.0%	\$ 0	\$ 0	0.0%	-100.0%	-100.0%
Nov	\$ 9,464,367	\$ 9,466,757	20.6%	\$ 20,774,094	\$ 20,774,094	43.3%	119.5%	119.4%
Dec	\$ 19,754,411	\$ 29,221,168	63.5%	\$ 17,350,561	\$ 38,124,655	79.4%	-12.2%	30.5%
Jan	\$ 8,493,451	\$ 37,714,619	81.9%	\$ 1,599,055	\$ 39,723,710	82.7%	-81.2%	5.3%
Feb	\$ 1,492,590	\$ 39,207,209	85.2%	\$ 1,391,313	\$ 41,115,023	85.6%	-6.8%	4.9%
Mar	\$ 903,702	\$ 40,110,911	87.1%	\$ 866,609	\$ 41,981,632	87.4%	-4.1%	4.7%
Apr	\$ 2,147,964	\$ 42,258,875	91.8%	\$ 2,137,910	\$ 44,119,542	91.9%	-0.5%	4.4%
May	\$ 1,062,717	\$ 43,321,592	94.1%	\$ 863,523	\$ 44,983,065	93.7%	-18.7%	3.8%
Jun	\$ 2,706,005	\$ 46,027,597	100.0%	\$ 3,034,538	\$ 48,017,603	100.0%	12.1%	4.3%
Jul	\$ 0	\$ 46,027,597	100.0%	\$ 0	\$ 48,017,603	100.0%	-	4.3%
Aug	\$ 0	\$ 46,027,597	100.0%	\$ 0	\$ 48,017,603	100.0%	-	4.3%
Sep	\$ 0	\$ 46,027,597	100.0%	\$ 0	\$ 48,017,603	100.0%	-	4.3%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 46,027,597				\$ 47,931,122	\$ 48,017,603	\$ 1,990,006	4.3%	





# TOURIST DEVELOPMENT TAX TOURIST DEVELOPMENT FUND

**AUTHORIZATION:**

F.S. 125.0104; Ordinance 88-9

**REVENUE SOURCE:**

Local

**REVENUE ACCOUNT INFORMATION:**
**Fund:** 11000 Tourist Development Fund

**Account**
**Number:** 312120 Tourist Development Tax

**REVENUE CLASSIFICATION:**

State U.A.S. Number

**Category:** 31 Taxes

**Type:** 312.1 Local Option Taxes

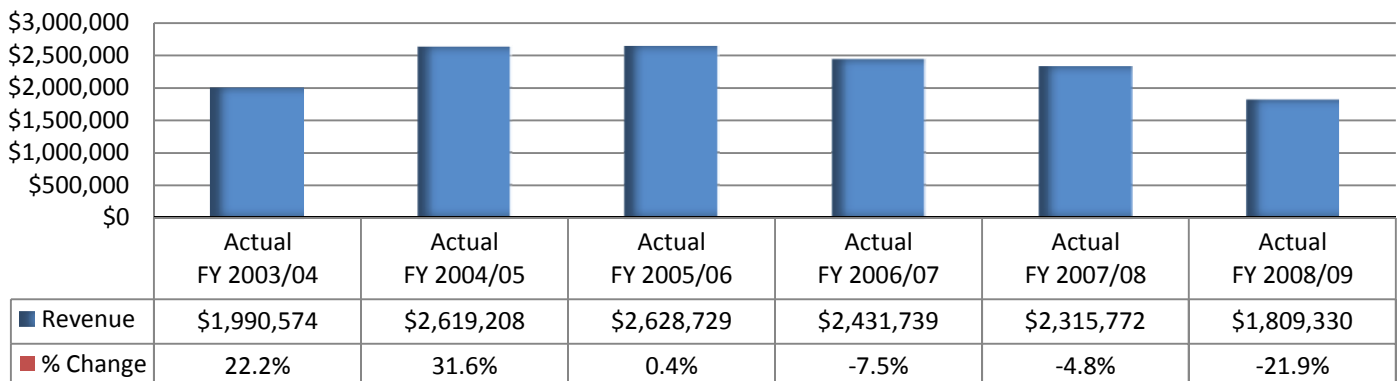
**DESCRIPTION:**

In November and December 2008, the Seminole County BCC approved an additional 2% Tourist Development tax to be added to the existing 3% tax on transient rental transactions. A total 5% Tourist Development tax is imposed on all persons that rent or lease any living quarters for a term of six months or less. Revenue received may be used for capital construction of tourist-related facilities, tourist promotions, and beach and shoreline maintenance; however the authorized uses vary according to particular levy. Tourist Development Tax revenue is used to fund the Seminole County Tourist Development Plan. Because of restricted uses allowed for the new 2% Tourist Development Taxes, this revenue is accounted for separate of the original 3% tax and is not reflected in the revenue data shown on this page.

**COLLECTION HISTORY AND CURRENT ESTIMATE:**

The Seminole County Tourist Development Tax is collected through the Tax Collector's Office and remitted on a monthly basis to County Finance. For administering collections, the Tax Collector receives 1.5% of taxes collected. Florida Tourism has been hit hard by the economy as tourism fell by 2.3% in 2008 for the first time in seven years and .8% in 2009. The September 2009 Star Report for Seminole County shows FY 2008/09 hotel occupancy rates were down 13.1% in comparison to FY 2007/08, while the average daily room rate fell from \$84 in the prior fiscal year to \$76 in FY 2008/09, a 9.1% reduction. The FY 2008/09 adopted \$2.3M budget estimate for tourist development tax was reduced at mid-year to \$1.9M (a \$435,000 reduction) based on declining trends through February 2009. Actual revenue collected in FY 2008/09 totaled \$1.8M which was short of the revised estimate by \$80,670 and \$506,442 below FY 2007/08 collections, a 21.9% decrease. Revenue per available room is a key industry statistic that gauges financial performance, Seminole County's revenue per available room was down 22.8% for the year.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 188,847	\$ 188,847	8.2%	\$ 161,457	\$ 161,457	8.9%	-14.5%	-14.5%
Nov	\$ 180,841	\$ 369,688	16.0%	\$ 146,121	\$ 307,579	17.0%	-19.2%	-16.8%
Dec	\$ 168,912	\$ 538,600	23.3%	\$ 142,765	\$ 450,344	24.9%	-15.5%	-16.4%
Jan	\$ 208,782	\$ 747,382	32.3%	\$ 161,869	\$ 612,213	33.8%	-22.5%	-18.1%
Feb	\$ 277,611	\$ 1,024,993	44.3%	\$ 191,772	\$ 803,985	44.4%	-30.9%	-21.6%
Mar	\$ 262,324	\$ 1,287,317	55.6%	\$ 187,984	\$ 991,969	54.8%	-28.3%	-22.9%
Apr	\$ 198,552	\$ 1,485,869	64.2%	\$ 155,817	\$ 1,147,786	63.4%	-21.5%	-22.8%
May	\$ 182,438	\$ 1,668,307	72.0%	\$ 134,496	\$ 1,282,282	70.9%	-26.3%	-23.1%
Jun	\$ 180,238	\$ 1,848,545	79.8%	\$ 141,381	\$ 1,423,663	78.7%	-21.6%	-23.0%
Jul	\$ 170,866	\$ 2,019,411	87.2%	\$ 139,836	\$ 1,563,499	86.4%	-0.182	-22.6%
Aug	\$ 146,978	\$ 2,166,389	93.5%	\$ 123,600	\$ 1,687,099	93.2%	-0.159	-22.1%
Sep	\$ 149,383	\$ 2,315,772	100.0%	\$ 122,231	\$ 1,809,330	100.0%	-0.182	-21.9%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 2,315,772				\$ 1,890,000	\$ 1,809,330	\$ (506,442)	-21.9%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**




# BUILDING PERMIT FEES DEVELOPMENT REVIEW FUND

**AUTHORIZATION:**  
F.S. 125.56; Law of Florida Chapter 67-1628; County Code Chapter 40

**REVENUE SOURCE:**  
Local

**REVENUE ACCOUNT INFORMATION:**  
**Fund:** 10400 Building Program Fund

**REVENUE CLASSIFICATION:**  
State U.A.S. Number

**Account Number:** 322100 Building Permit Fees

**Category:** 32 License and Permits  
**Type:** 322 Building Permits

**DESCRIPTION:**

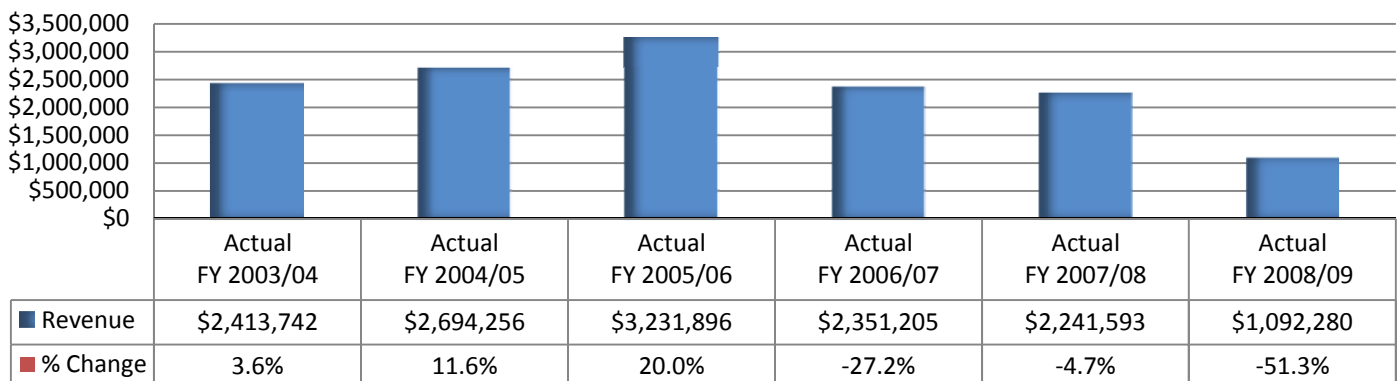
Includes fees for permitting and inspections of buildings and other structures. This revenue source does not include Electrical, Plumbing, Mechanical, Wells, Signs or Gas building permits. The Building Program Fund is a user supported fund and is designed to offset the cost of development.

**COLLECTIONS:**

The FY 2008/09 \$2.2M adopted budget for building permit revenue was reduced at mid-year by \$900K to \$1.3M because of declining development activity. The total building permit revenue generated in FY 2008/09 totaling \$1.1M was below the amended budget by \$208K and fell \$1.1M or 51.3% below the prior year revenue totaling \$2.2M. In comparison to FY 2007/08, building permit activity for new SFR construction was down 31.7%; new commercial was down 64.6%; and overall permitting was down by 21.7%. Commercial Alternation permits increased .68% over last fiscal year due to existing businesses refurbishing and updating interior and exterior structures. FY 2008/09 projects included Colonial Town Park in Lake Mary, Bridgewater Commons and Claytons Crossings on State Road 417 and 426, as well as other projects throughout the County. Building permit valuations fell from \$496M in FY 2007/08 to \$280M in FY 2008/09, a 43.63% decrease.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 176,035	\$ 176,035	7.9%	\$ 124,047	\$ 124,047	11.4%	-29.5%	-29.5%
Nov	\$ 96,807	\$ 272,842	12.2%	\$ 69,062	\$ 193,109	17.7%	-28.7%	-29.2%
Dec	\$ 130,808	\$ 403,650	18.0%	\$ 87,122	\$ 280,231	25.7%	-33.4%	-30.6%
Jan	\$ 108,245	\$ 511,895	22.8%	\$ 67,572	\$ 347,803	31.8%	-37.6%	-32.1%
Feb	\$ 366,878	\$ 878,773	39.2%	\$ 94,088	\$ 441,891	40.5%	-74.4%	-49.7%
Mar	\$ 180,800	\$ 1,059,573	47.3%	\$ 78,686	\$ 520,577	47.7%	-56.5%	-50.9%
Apr	\$ 268,453	\$ 1,328,026	59.2%	\$ 68,483	\$ 589,060	53.9%	-74.5%	-55.6%
May	\$ 107,062	\$ 1,435,088	64.0%	\$ 114,324	\$ 703,384	64.4%	6.8%	-51.0%
Jun	\$ 278,390	\$ 1,713,478	76.4%	\$ 91,969	\$ 795,353	72.8%	-67.0%	-53.6%
Jul	\$ 149,521	\$ 1,862,999	83.1%	\$ 82,379	\$ 877,733	80.4%	-44.9%	-52.9%
Aug	\$ 262,567	\$ 2,125,566	94.8%	\$ 106,920	\$ 984,653	90.1%	-59.3%	-53.7%
Sep	\$ 116,027	\$ 2,241,593	100.0%	\$ 107,627	\$ 1,092,280	100.0%	-7.2%	-51.3%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 2,241,593				\$ 1,300,000	\$ 1,092,280	\$ (1,149,313)	-51.3%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



# E911 FEE (Nonwireless) E911 FUND



**AUTHORIZATION:**  
F.S. 365.172 - 173(2)(b); Seminole County Code 73.3

**REVENUE SOURCE:**  
State

**REVENUE ACCOUNT INFORMATION:**  
**Fund:** 12500 Emergency 911 Fund

**REVENUE CLASSIFICATION:**  
State U.A.S. Number

**Account Number:** 335225 E911 Non-Wireless

**Category:** 33 Intergovernmental Revenue  
**Type:** 335 State Shared Revenues

**DESCRIPTION**

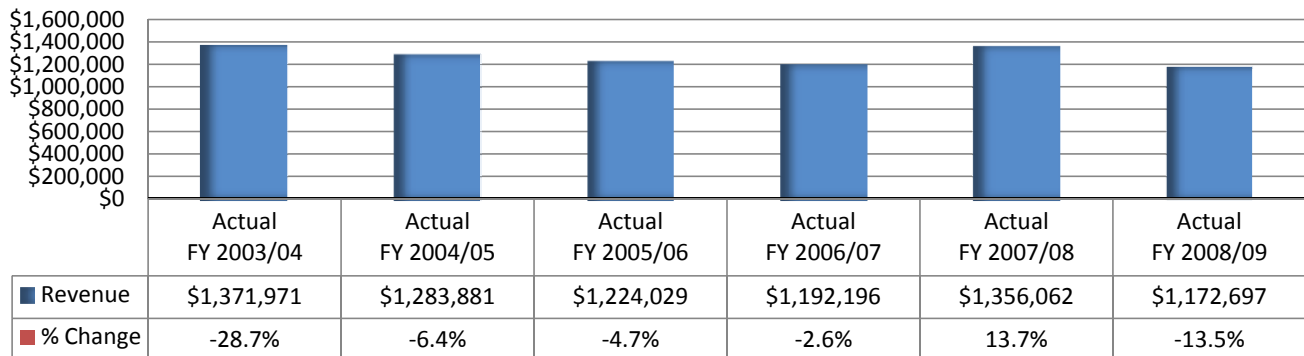
The "Emergency Communications Number E911 Act", F.S. 365.172, requires each voice communication service provider to collect an enhanced 911 (E911) fee at a rate determined by the E911 Board that cannot exceed 50 cents per month per service identifier billed (up to a maximum of 25 lines). Service providers may retain one percent of collections for administrative costs. Revenue remitted to the E911 Board is segregated into wireless and non-wireless categories for distribution pursuant to F.S. 365.173. The E911 Board, with oversight from the Technology Program within the State Department of Management Services, administers the E911 program to provide for a comprehensive statewide emergency telecommunications number system. The intent of the E911 fee is to provide funds to county governments to pay certain costs associated with their 911 systems and to reimburse wireless telephone service providers for costs incurred to provide 911 systems. All counties are eligible to receive two separate distributions, one based on the total number of wireless service identifiers in each county and a second based on the total number of nonwireless service identifiers in each county.

**COLLECTIONS:**

Ninety seven percent of the funds in the nonwireless category are distributed monthly to counties, based on the total number of service identifiers in each county. Of the remaining monies, 1% is retained by the E911 Board for administering the E911 fee; and 2% is distributed to rural counties with populations less than 75,000. FY 2008/09 E911 Non-Wireless revenue inclusive of Prior Year/Miscellaneous adjustments totals \$1.17M which is \$183,365 or 13.5% below prior year revenue. State collection of local land line revenues began in May 2007. PY/Miscellaneous adjustments account for revenues posted to the wrong fiscal year due to an approximate 3 month lag in receipt of E911 funds from the state and other special disbursements by the state. When PY/miscellaneous revenue postings are excluded and pure monthly distributions are compared, the FY 2008/09 revenue totals \$1,054,270 and is 7.83% less than FY 2007/08 monthly distributions totaling \$1,143,812.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
PY/Misc.	\$ 212,250	\$ 212,250	15.7%	\$ 118,427	\$ 118,427	10.1%	-44.2%	-44.2%
Oct	\$ 98,039	\$ 310,289	22.9%	\$ 90,486	\$ 208,913	17.8%	-7.7%	-32.7%
Nov	\$ 118,927	\$ 429,216	31.7%	\$ 90,990	\$ 299,903	25.6%	-23.5%	-30.1%
Dec	\$ 105,745	\$ 534,961	39.4%	\$ 89,030	\$ 388,933	33.2%	-15.8%	-27.3%
Jan	\$ 92,352	\$ 627,313	46.3%	\$ 88,812	\$ 477,745	40.7%	-3.8%	-23.8%
Feb	\$ 100,728	\$ 728,041	53.7%	\$ 88,101	\$ 565,846	48.3%	-12.5%	-22.3%
Mar	\$ 64,977	\$ 793,018	58.5%	\$ 88,208	\$ 654,054	55.8%	35.8%	-17.5%
Apr	\$ 96,312	\$ 889,330	65.6%	\$ 86,770	\$ 740,824	63.2%	-9.9%	-16.7%
May	\$ 94,500	\$ 983,830	72.6%	\$ 86,728	\$ 827,552	70.6%	-0.082	-15.9%
Jun	\$ 94,986	\$ 1,078,816	79.6%	\$ 87,445	\$ 914,997	78.0%	-0.079	-15.2%
Jul	\$ 93,185	\$ 1,172,001	86.4%	\$ 86,126	\$ 1,001,123	85.4%	-0.076	-14.6%
Aug	\$ 92,318	\$ 1,264,319	93.2%	\$ 85,539	\$ 1,086,662	92.7%	-0.073	-14.1%
Sep	\$ 91,743	\$ 1,356,062	100.0%	\$ 86,035	\$ 1,172,697	100.0%	-0.062	-13.5%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 1,356,062				\$ 1,200,000	\$ 1,172,697	\$ (183,365)	-13.5%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



# E911 FEE (Wireless) E911 FUND



**AUTHORIZATION:**  
F.S. 365.172 - 173(2)(a)

**REVENUE SOURCE:**  
State

**REVENUE ACCOUNT INFORMATION:**  
**Fund:** 12500 Emergency 911 Fund

**REVENUE CLASSIFICATION:**  
State U.A.S. Number

**Account Number:** 335220 E911 Wireless

**Category:** 33 Intergovernmental Revenue  
**Type:** 335 State Shared Revenues

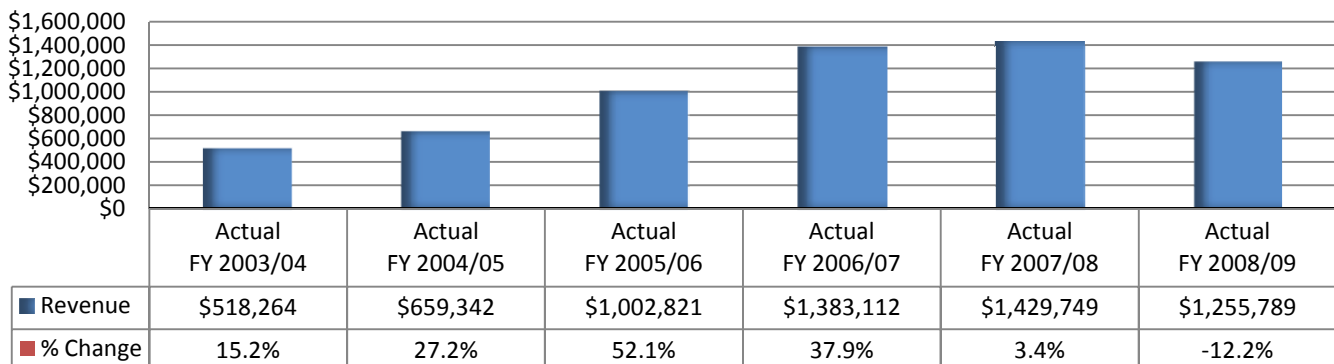
The "Emergency Communications Number E911 Act", F.S. 365.172, requires each voice communication service provider to collect an enhanced 911 (E911) fee at a rate determined by the E911 Board that cannot exceed 50 cents per month per service identifier billed (up to a maximum of 25 lines). Service providers may retain one percent of collections for administrative costs. Revenue remitted to the E911 Board is segregated into wireless and non-wireless categories for distribution pursuant to F.S. 365.173. The E911 Board, with oversight from the Technology Program within the State Department of Management Services, administers the E911 program to provide for a comprehensive statewide emergency telecommunications number system. The intent of the E911 fee is to provide funds to county governments to pay certain costs associated with their 911 systems and to reimburse wireless telephone service providers for costs incurred to provide 911 systems. All counties are eligible to receive two separate distributions, one based on the total number of wireless service identifiers in each county and a second based on the total number of nonwireless service identifiers in each county.

**COLLECTIONS:**

Sixty seven percent of the funds in the wireless category are distributed monthly to counties based on the total number of service identifiers in each county. Thirty percent is paid to wireless providers in response to sworn invoices. Of the remaining monies, 1% is retained by the E911 Board for administering the E911 fee; and 2% is distributed to rural counties with populations less than 75,000. FY 2008/09 E911 Wireless revenue inclusive of interest/miscellaneous adjustments totals \$1.26M which is \$173,960 or 12.2% below prior year revenue. Interest/miscellaneous postings account for revenues posted to the wrong fiscal year due to an approximate 3 month lag in receipt of E911 funds from the state and state interest associated with that lag. Historical revenues shown here are skewed due to the timing in state distributions. When the interest/miscellaneous revenue postings are excluded and pure monthly distributions are compared, the FY 2008/09 revenue totals \$1,273,186 and is .07% more than FY 2007/08 monthly distributions totaling \$1,272,306.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Int./Misc.	\$ 157,443	\$ 157,443	11.0%	\$ (17,397)	\$ (17,397)	-1.4%	-111.0%	-111.0%
Oct	\$ 105,296	\$ 262,739	18.4%	\$ 110,772	\$ 93,375	7.4%	5.2%	-64.5%
Nov	\$ 103,968	\$ 366,707	25.6%	\$ 104,893	\$ 198,268	15.8%	0.9%	-45.9%
Dec	\$ 94,773	\$ 461,480	32.3%	\$ 79,091	\$ 277,359	22.1%	-16.5%	-39.9%
Jan	\$ 103,974	\$ 565,454	39.5%	\$ 138,824	\$ 416,183	33.1%	33.5%	-26.4%
Feb	\$ 102,873	\$ 668,327	46.7%	\$ 102,137	\$ 518,320	41.3%	-0.7%	-22.4%
Mar	\$ 104,923	\$ 773,250	54.1%	\$ 98,033	\$ 616,353	49.1%	-6.6%	-20.3%
Apr	\$ 107,465	\$ 880,715	61.6%	\$ 118,774	\$ 735,127	58.5%	10.5%	-16.5%
May	\$ 107,093	\$ 987,808	69.1%	\$ 104,468	\$ 839,595	66.9%	-0.025	-15.0%
Jun	\$ 125,958	\$ 1,113,766	77.9%	\$ 102,216	\$ 941,811	75.0%	-0.188	-15.4%
Jul	\$ 111,158	\$ 1,224,924	85.7%	\$ 103,635	\$ 1,045,446	83.3%	-0.068	-14.7%
Aug	\$ 94,503	\$ 1,319,427	92.3%	\$ 104,210	\$ 1,149,656	91.5%	0.103	-12.9%
Sep	\$ 110,322	\$ 1,429,749	100.0%	\$ 106,133	\$ 1,255,789	100.0%	-0.038	-12.2%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 1,429,749				\$ 1,340,000	\$ 1,255,789	\$ (173,960)	-12.2%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**





# DISCRETIONARY SALES SURTAX 2001 INFRASTRUCTURE SALES TAX FUND

<b>AUTHORIZATION:</b> F.S. 212.054-.055; Ordinance 2001-30	<b>REVENUE SOURCE:</b> Local
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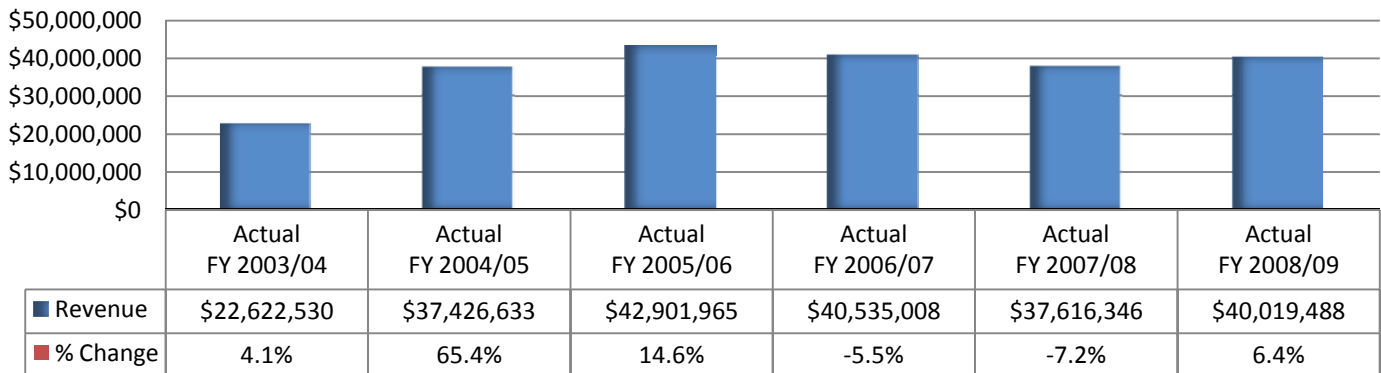
<b>REVENUE ACCOUNT INFORMATION:</b> <b>Fund:</b> 11541 2001 Infrastructure Sales Tax Fund <b>Account Number:</b> 312600 Discretionary Sales Surtax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number <b>Category:</b> 31 Taxes <b>Type:</b> 312 Local Option, Use & Fuel Taxes
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**DESCRIPTION:**  
A 2001 voter approved referendum imposed a 1% surtax on the first \$5,000 of each item sold in Seminole County. Revenues are restricted to funding County and municipal transportation improvements and for the construction and renovation of schools. The tax is effective for a period of 10 years beginning January 1, 2002 and ending December 31, 2011. Revenues are distributed according to voter approved percentages: 75% transportation (with 60% to the County) and 25% schools.

**COLLECTIONS:**  
Pursuant to an interlocal agreement between Seminole County BCC, the School Board, and Municipalities, of the gross 2001 Discretionary Sales Tax revenue collections, 60.78% goes to the County; 25% to the School Board; and 14.22% to the municipalities. The County and School Board have a separate agreement in which the School Board was forward funded for its projects and the County is slated to receive the majority of its funding in the latter years. Based on this agreement, the distribution rate between the School Board and County is adjusted to net the agreed upon distributions. Following half-cent sales tax trends, the gross infrastructure sales tax revenue has declined for the past three fiscal years, this report however reflects only the county share which has increased due to distribution adjustments with the School Board. Based on overall declining revenue trends at mid-year, the \$46M adopted infrastructure sales tax estimate for Seminole County was reduced by \$6.5M for an amended budget estimate of \$39.5M. Seminole County's FY 2008/09 total revenue share of \$40.0M exceeded FY 2007/08 receipts by \$2.4M or 6.4% because of a January 1, 2009 rate change with the School Board increasing the County monthly distribution rate from 60.78% to 77.78%. The gross FY 2008/09 1 cent discretionary infrastructure sales tax revenue for Seminole County totaled \$54.7M and was down \$7.2M or 11.6% from the prior year revenue of \$61.9M.

Month Earned	FY 2007/08		YTD as % of Actual	FY 2008/09		YTD as % of Budget	Year Over Year	
	Monthly	YTD		Monthly	YTD		Monthly	YTD
Oct	\$ 2,929,243	\$ 2,929,243	7.8%	\$ 2,644,222	\$ 2,644,222	6.7%	-9.7%	-9.7%
Nov	\$ 3,173,246	\$ 6,102,489	16.2%	\$ 2,736,114	\$ 5,380,336	13.6%	-13.8%	-11.8%
Dec	\$ 4,118,371	\$ 10,220,860	27.2%	\$ 3,636,776	\$ 9,017,112	22.8%	-11.7%	-11.8%
Jan	\$ 2,770,545	\$ 12,991,405	34.5%	\$ 3,065,415	\$ 12,082,527	30.6%	10.6%	-7.0%
Feb	\$ 2,857,407	\$ 15,848,812	42.1%	\$ 3,205,219	\$ 15,287,746	38.7%	12.2%	-3.5%
Mar	\$ 3,665,137	\$ 19,513,949	51.9%	\$ 4,067,409	\$ 19,355,155	49.0%	11.0%	-0.8%
Apr	\$ 2,825,863	\$ 22,339,812	59.4%	\$ 3,238,961	\$ 22,594,116	57.2%	14.6%	1.1%
May	\$ 2,809,323	\$ 25,149,135	66.9%	\$ 3,194,481	\$ 25,788,597	65.3%	13.7%	2.5%
Jun	\$ 3,535,059	\$ 28,684,194	76.3%	\$ 4,007,018	\$ 29,795,615	75.5%	13.4%	3.9%
Jul	\$ 2,749,119	\$ 31,433,313	83.6%	\$ 3,290,197	\$ 33,085,812	83.8%	19.7%	5.3%
Aug	\$ 2,730,594	\$ 34,163,907	90.8%	\$ 3,067,494	\$ 36,153,306	91.6%	12.3%	5.8%
Sep	\$ 3,452,439	\$ 37,616,346	100.0%	\$ 3,866,182	\$ 40,019,488	101.4%	12.0%	6.4%
<b>Total Revenue</b>				<b>Amended Budget</b>	<b>Total Revenue</b>	<b>FY09 vs FY08 Revenue</b>	<b>% Chg</b>	
\$ 37,616,346				\$ 39,480,090	\$ 40,019,488	\$ 2,403,142	6.4%	

**COLLECTION HISTORY AND CURRENT ESTIMATE:**



<b>Distribution Rates:</b>	<b>40.78%</b>	<b>60.78%</b>	<b>60.78%</b>	<b>60.78%</b>	<b>60.78%</b>	<b>77.78%</b>
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# SEMINOLE COUNTY GOVERNMENT

## FISCAL PERFORMANCE REPORT

### FY 2008/09

#### GOVERNMENTAL SERVICES SUMMARY SECTION

This section includes an Expenditure Summary by the categories of Governmental Service provided to citizens, and a summary detailing the funding sources for each category. Each report reflects the amounts budgeted and expended during FY 2008/09, as well as the total expended in FY 2007/08. Countywide debt expenditures and budgeted reserves are also identified categories but are addressed in their individual sections of the Fiscal Performance Report. Explanations/examples of the types of Governmental Services the county provides are generalized below, along with a comparative percentage to overall countywide expenditures. The comparative percent expended for each category is based on countywide actual expenditures excluding transfers (\$506 million).

The following are the categories of services provided:

**General Government Services** are those provided for the benefit of the public and the government as a whole. Included in this category are the legislative and administrative branches of government (Board of County Commissioners, County Management, County Attorney, Internal Service Departments, and Constitutional Officers/excluding the Sheriff). Approximately 12% of countywide actual expenditures were utilized to support these services.

**Public Safety** provides services for the security of persons and property. Included in this category are law enforcement and jail operations, juvenile detention, radio communications services, fire/rescue, emergency medical, emergency operations, probation, animal services and the Medical Examiner. This is the largest category of county services provided, representing 35% of countywide actual expenditures.

**Physical Environment** services are designed to control and utilize elements of the environment/managing natural resources; maintaining satisfactory water quality, water utilities, water/sewer and refuse collection/disposal services. Approximately 18% of countywide actual expenditures were utilized to provide or improve these services.

**Transportation** services provide for infrastructure and systems that insures safe travel for vehicles and pedestrians. Approximately 20% of actual expenses were utilized to maintain/improve transportation related services.

**Economic Environment** services improve the economic condition of the community and its citizens. Employment and industry opportunities/development, veteran's

**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**FY 2008/09**



services and housing/urban development are included in this category. The county expended 4% in this area.

**Human Services** provide assistance for the welfare of the community as a whole and its individuals; including hospital, physical/mental health, disability, and public assistance for the indigent. Approximately 2% of actual expenditures were related to this category.

**Culture & Recreation** services provide facilities and activities for the leisure benefit of citizens and visitors. Included in this category are libraries, parks, museum, and extended social/health/environmental educational services. Approximately 3% of actual expenditures were related to these services.

Court-Related services provide support to the judicial court, state attorney, public defender and clerk of court in the administration of the court system. This includes improvements/maintenance of court facilities, technology, security, teen court, legal aid, prosecution alternatives for youth, law library and guardian ad litem services. Approximately 1% of actual expenditures were related to this category.



**Seminole County Government  
Fiscal Year Summary**

	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Amended	FY 2008/09 YTD	FY 2008/09 Encumbrance	FY 2008/09 Available	Percent Available
50 Debt Service	22,670,830	30,126,914	30,322,358	23,087,673	-	7,234,685	23.86
51 General Government Services	61,311,182	83,704,302	76,115,866	61,775,845	(43,598)	14,383,619	18.90
52 Public Safety	162,965,792	184,382,637	204,194,952	181,166,349	64,805	22,963,798	11.25
53 Physical Environment	104,280,551	192,487,439	174,401,298	88,592,103	(102,934)	85,912,129	49.26
54 Transportation	112,284,247	195,199,284	167,735,175	100,211,138	(133,886)	67,657,923	40.34
55 Economic Environment	22,314,422	27,974,315	38,878,829	19,245,915	(37,550)	19,670,464	50.59
56 Human Services	6,436,760	7,790,371	9,104,354	7,500,921	3,810	1,599,623	17.57
57 Culture & Recreation	21,712,734	20,069,382	22,073,618	17,507,344	(24,269)	4,590,543	20.80
58 Transfers	31,150,163	23,485,210	33,201,000	32,765,024	-	435,976	1.31
59 Reserves	-	211,157,086	386,656,541	-	-	386,656,541	100.00
60 Court Related	3,210,711	10,670,455	8,325,351	6,893,701	-	1,431,650	17.20
<b>County Wide Totals</b>	<b>548,337,392</b>	<b>987,047,395</b>	<b>1,151,009,342</b>	<b>538,746,013</b>	<b>(273,622)</b>	<b>612,536,951</b>	<b>53.22</b>



**Seminole County Government  
Fiscal Year Summary**

	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Amended	FY 2008/09 YTD	FY 2008/09 Encumbrance	FY 2008/09 Available	Percent Available
<b><u>50 Debt Service</u></b>							
21400 Gas Tax Revenue Bonds	1,253,099	1,250,024	1,279,997	1,249,824	-	30,173	2.36
22100 Limited General Obligation Bonds	4,423,111	5,835,364	5,994,116	4,421,115	-	1,573,001	26.24
22500 Sales Tax Revenue Bonds	7,171,346	7,175,982	7,182,701	7,172,631	-	10,070	0.14
40100 Water And Sewer Operating Fund	9,542,263	14,726,055	14,726,055	9,965,225	-	4,760,830	32.33
40201 Solid Waste Fund	281,011	1,139,489	1,139,489	278,878	-	860,611	75.53
<b>50 Debt Service</b>	<b>22,670,830</b>	<b>30,126,914</b>	<b>30,322,358</b>	<b>23,087,673</b>	<b>-</b>	<b>7,234,685</b>	<b>23.86</b>
<b><u>51 General Government Services</u></b>							
00100 General Fund	54,215,298	72,466,184	65,166,023	55,112,246	(43,262)	10,097,039	15.49
00108 Facilities Maintenance Fund	347,300	1,876,401	1,502,545	378,994	(336)	1,123,887	74.80
10101 Transportation Trust Fund	25,079	25,657	25,657	24,193	-	1,464	5.71
11200 Fire Protection Fund	654,343	664,586	664,586	652,185	-	12,401	1.87
11907 Hazardous Mitigation - Wind	10,769	-	(112)	-	-	(112)	100.00
11918 Planning and Development	-	-	13,022	13,022	-	-	0.00
12402 Court Facilities-Circuit	-	-	-	9	-	(9)	-100.00
30600 Infrastructure Imp/Capital	-	127,329	-	-	-	-	0.00
50100 Self Insurance Fund	6,058,393	8,544,145	8,744,145	5,595,196	-	3,148,949	36.01
50200 Workers' Compensation Fund	-	-	-	-	-	-	0.00
<b>51 General Government Services</b>	<b>61,311,182</b>	<b>83,704,302</b>	<b>76,115,866</b>	<b>61,775,845</b>	<b>(43,598)</b>	<b>14,383,619</b>	<b>18.90</b>
<b><u>52 Public Safety</u></b>							
00100 General Fund	110,489,009	107,330,665	106,427,748	107,379,923	52,500	(1,004,675)	-0.94
00101 Police Education Fund	214,136	244,528	409,716	252,008	-	157,708	38.49
00102 Tank Inspection Fund	126,129	280,914	247,460	149,580	-	97,880	39.55
00106 Petroleum Clean Up Fund	435,525	405,017	442,445	369,268	-	73,177	16.54
10400 Building Program Fund	3,760,498	3,270,774	3,270,774	2,861,244	-	409,530	12.52
11200 Fire Protection Fund	41,545,988	62,303,638	53,584,007	46,658,685	15,989	6,909,333	12.89
11800 EMS Trust Fund	31,639	535,028	539,784	16,500	-	523,284	96.94
11908 Disaster Preparedness	132,111	77,219	203,894	125,082	-	78,812	38.65
11910 EMS Matching Grant	-	185,022	246,696	246,385	-	311	0.13
11912 Public Safety Grants (State)	1,501	11,638	11,700	-	-	11,700	100.00
11913 Public Safety Grants (Other)	-	1,716,670	1,733,880	3,181	-	1,730,699	99.82
11915 Public Safety Grants (Federal)	683,478	68,535	157,910	82,378	-	75,532	47.83
12101 Law Enforcement Tst-Local	43,450	-	-	78,265	-	(78,265)	-100.00
12102 Law Enforcement Tst-Justice	46,842	-	-	65,346	-	(65,346)	-100.00
12500 Enhanced 911 Fund	1,863,238	3,540,362	2,092,411	1,754,621	-	337,790	16.14
12801 Fire/Rescue-Impact Fee	542,540	3,067,506	799,044	82,148	-	716,896	89.72
12802 Law Enforcement-Impact Fee	-	-	5,538	5,538	-	-	0.00
32000 Jail Project/2005	2,984,196	1,283,121	33,757,685	21,009,125	(3,684)	12,752,244	37.78
60302 Public Safety - System-wide	54,485	42,000	166,925	12,376	-	154,549	92.59
60304 Animal Services - Donations	11,027	20,000	97,335	14,696	-	82,639	84.90
<b>52 Public Safety</b>	<b>162,965,792</b>	<b>184,382,637</b>	<b>204,194,952</b>	<b>181,166,349</b>	<b>64,805</b>	<b>22,963,798</b>	<b>11.25</b>
<b><u>53 Physical Environment</u></b>							
00100 General Fund	764,878	438,964	176,268	154,104	-	22,164	12.57
11500 Infrastructure Sales Tax Fund -	-	44,200	-	-	-	-	0.00
11541 Infrastructure Sales Tax Fund -	650,503	3,422,840	1,883,239	1,050,991	-	832,248	44.19
11916 Public Works Grants	300,385	682,578	3,870,950	3,171,599	-	699,351	18.07
11924 ARRA - Planning & Dev Stimulus	-	-	250,000	11,355	-	238,645	95.46
12601 Arterial Transportation Impact	-	125,800	-	-	-	-	0.00
13000 Stormwater Fund	5,906,697	8,482,702	9,601,985	4,165,186	(103,656)	5,540,455	57.70
15000 MSBU Street Lighting	1,975,553	2,593,000	2,858,724	2,093,900	-	764,824	26.75
15100 MSBU Solid Waste	11,672,956	13,284,000	13,284,000	11,731,575	-	1,552,425	11.69
16000 MSBU Program	285,204	929,800	1,065,218	367,396	-	697,822	65.51



**Seminole County Government  
Fiscal Year Summary**

	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Amended	FY 2008/09 YTD	FY 2008/09 Encumbrance	FY 2008/09 Available	Percent Available
<b>53 Physical Environment</b>							
16005 MSBU Lake Mills - AWC	8,580	17,025	52,377	46,560	-	5,817	11.11
16006 MSBU Lake Pickett - AWC	608	114,130	119,672	870	-	118,802	99.27
16007 MSBU Lake Amory - AWC	6,025	7,285	7,914	6,613	-	1,301	16.44
16010 MSBU Cedar Ridge - OTH	31,900	39,575	41,464	24,275	-	17,189	41.46
16013 MSBU Howell Creek - AWC	47	10,050	10,764	150	-	10,614	98.61
16024 MSBU - Lake of the Woods AWC	-	-	-	-	-	-	0.00
16025 MSBU Lake Mirror - AWC	30,837	17,300	18,941	12,310	-	6,631	35.01
16026 MSBU Spring Lake - AWC	37,753	28,600	33,075	16,790	-	16,285	49.24
16027 MSBU Springwood Waterway	-	-	-	-	-	-	0.00
40100 Water And Sewer Operating Fund	26,178,817	32,159,690	29,755,446	25,078,531	5,482	4,671,433	15.70
40102 Water Connection Fees	1,382,076	6,623,752	515,651	421,728	-	93,923	18.21
40103 Sewer Connection Fees	7,089,654	10,490,024	6,107,450	909,872	-	5,197,578	85.10
40105 Water and Sewer Bonds, Series	31,992,127	83,237,985	82,641,748	27,321,647	(502)	55,320,603	66.94
40110 Environmental Services Grants	-	7,530,000	7,530,000	-	-	7,530,000	100.00
40201 Solid Waste Fund	15,965,951	22,208,139	14,576,412	11,997,810	(4,258)	2,582,860	17.72
60307 4-H Counsel Coop Extension	-	-	-	7,698	-	(7,698)	-100.00
60310 Extension Service Programs	-	-	-	1,143	-	(1,143)	-100.00
<b>53 Physical Environment</b>	<b>104,280,551</b>	<b>192,487,439</b>	<b>174,401,298</b>	<b>88,592,103</b>	<b>(102,934)</b>	<b>85,912,129</b>	<b>49.26</b>
<b>54 Transportation</b>							
00100 General Fund	1,566,091	1,476,417	1,454,764	1,133,291	-	321,473	22.10
10101 Transportation Trust Fund	24,021,078	24,657,347	25,336,490	21,424,201	5,686	3,906,603	15.42
10102 Ninth-cent Fuel Tax Fund	4,389,805	5,438,750	5,132,791	4,622,465	-	510,326	9.94
11500 Infrastructure Sales Tax Fund -	19,242,449	37,141,179	53,349,903	10,676,056	-	42,673,847	79.99
11541 Infrastructure Sales Tax Fund -	54,099,214	103,329,933	69,113,285	56,427,883	(139,572)	12,824,974	18.56
11916 Public Works Grants	1,058,189	9,491,809	8,030,067	4,053,528	-	3,976,539	49.52
11922 ARRA - Public Works Stimulus	-	-	-	-	-	-	0.00
12601 Arterial Transportation Impact	5,980,618	833,753	290,442	71,917	-	218,525	75.24
12602 North Collector Transportation	185,060	3,566,072	323,062	13,006	-	310,056	95.97
12603 West Collector Transportation	62,190	6,722,936	4,491,113	1,638,882	-	2,852,231	63.51
12604 East Collector Transportation	53,334	2,431,517	146,218	123,013	-	23,205	15.87
12605 South Central Collector	1,626,219	109,571	26,836	26,836	-	-	0.00
13300 17/92 Redevelopment Fund	-	-	-	-	-	-	0.00
60311 Seminole Expressway Authority	-	-	40,204	60	-	40,144	99.85
<b>54 Transportation</b>	<b>112,284,247</b>	<b>195,199,284</b>	<b>167,735,175</b>	<b>100,211,138</b>	<b>(133,886)</b>	<b>67,657,923</b>	<b>40.34</b>
<b>55 Economic Environment</b>							
00100 General Fund	5,212,116	5,972,923	6,198,605	6,139,551	-	59,054	0.95
11000 Tourist Development Fund/ 3%	2,331,022	2,504,866	3,054,866	2,930,350	(38,000)	162,516	5.32
11001 Tourist Dev - Prof Sports	-	-	-	-	-	-	0.00
11901 Community Development Block	2,651,042	4,656,426	4,291,249	1,180,614	-	3,110,635	72.49
11902 HOME Program Grant	1,773,422	3,309,899	3,023,062	1,567,633	450	1,454,979	48.13
11904 Emergency Shelter Grants	106,251	106,525	106,525	106,524	-	1	0.00
11911 HHR - Hurricane Housing	531,094	38,000	48,371	23,008	-	25,363	52.43
11920 Neighborhood Stabilization	-	-	7,019,514	1,372,287	-	5,647,227	80.45
11923 ARRA - Community Services	-	-	1,639,382	-	-	1,639,382	100.00
12006 SHIP - Affordable Housing 05/06	3,245,311	-	-	-	-	-	0.00
12007 SHIP - Affordable Housing 06/07	3,766,836	1,353,000	1,281,914	1,261,014	-	20,900	1.63
12008 SHIP - Affordable Housing 07/08	219,489	4,286,997	4,502,751	2,539,362	-	1,963,389	43.60
12009 SHIP - Affordable Housing 08/09	-	3,764,113	3,764,113	1,213	-	3,762,900	99.97
12010 SHIP - Affordable Housing 09/10	-	-	493,388	-	-	493,388	100.00
13100 Economic Development	1,412,278	1,426,658	1,426,658	1,023,503	-	403,155	28.26
13300 17/92 Redevelopment Fund	1,065,561	554,908	2,028,431	1,100,856	-	927,575	45.73
<b>55 Economic Environment</b>	<b>22,314,422</b>	<b>27,974,315</b>	<b>38,878,829</b>	<b>19,245,915</b>	<b>(37,550)</b>	<b>19,670,464</b>	<b>50.59</b>



**Seminole County Government  
Fiscal Year Summary**

	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Amended	FY 2008/09 YTD	FY 2008/09 Encumbrance	FY 2008/09 Available	Percent Available
<b>56 Human Services</b>							
00100 General Fund	5,930,161	6,359,502	7,300,398	6,453,476	-	846,922	11.60
11901 Community Development Block	-	600,348	585,348	536,321	-	49,027	8.38
11905 Community Svc Block Grant	252,409	230,521	246,352	232,658	-	13,694	5.56
11916 Public Works Grants	-	35,000	33,821	11,500	-	22,321	66.00
11919 Community Services Grants	187,186	480,000	442,102	195,934	3,810	242,358	54.82
11923 ARRA - Community Services	-	-	378,321	-	-	378,321	100.00
12000 Affordable Housing Payroll Fund	-	-	-	-	-	-	0.00
12300 Alcohol/Drug Abuse Fund	67,004	85,000	118,012	71,032	-	46,980	39.81
<b>56 Human Services</b>	<b>6,436,760</b>	<b>7,790,371</b>	<b>9,104,354</b>	<b>7,500,921</b>	<b>3,810</b>	<b>1,599,623</b>	<b>17.57</b>
<b>57 Culture &amp; Recreation</b>							
00100 General Fund	12,778,338	14,533,038	14,425,528	11,918,197	(25,305)	2,532,636	17.56
00103 Natural Land Endowment Fund	156,233	104,437	107,779	41,763	-	66,016	61.25
00104 Boating Improvement Fund	-	99,663	99,663	44,184	-	55,479	55.67
11000 Tourist Development Fund/ 3%	46,864	80,738	80,738	66,935	(1,750)	15,553	19.26
11914 FRDAP Grants	-	411,892	411,892	3,596	-	408,296	99.13
11916 Public Works Grants	-	138,874	2,142,063	1,223,026	-	919,037	42.90
11917 Leisure Services Grants	-	-	175,000	-	-	175,000	100.00
12804 Library-Impact Fee	57,522	134,566	134,566	13,763	-	120,803	89.77
30600 Infrastructure Imp/Capital	207,521	188,969	1,249,873	973,867	-	276,006	22.08
32100 Natural Lands/Trails Bond Fund	8,273,714	4,292,453	3,030,064	3,078,253	-	(48,189)	-1.59
60301 Bocc Agency Fund	-	-	4,200	3,258	-	942	22.43
60303 Libraries - Designated	167,728	84,752	212,252	113,992	2,786	95,474	44.98
60307 4-H Counsel Coop Extension	24,814	-	-	26,510	-	(26,510)	-100.00
<b>57 Culture &amp; Recreation</b>	<b>21,712,734</b>	<b>20,069,382</b>	<b>22,073,618</b>	<b>17,507,344</b>	<b>(24,269)</b>	<b>4,590,543</b>	<b>20.80</b>
<b>58 Transfers</b>							
00100 General Fund	29,678,477	22,235,186	22,629,072	22,328,819	-	300,253	1.33
10101 Transportation Trust Fund	1,253,299	1,250,024	1,290,228	1,290,228	-	-	0.00
11200 Fire Protection Fund	61,674	-	-	-	-	-	0.00
11907 Hazardous Mitigation - Wind	156,713	-	14,858	14,746	-	112	0.75
12805 Drainage-Impact Fee	-	-	20,010	20,010	-	-	0.00
30600 Infrastructure Imp/Capital	-	-	9,246,832	9,111,221	-	135,611	1.47
<b>58 Transfers</b>	<b>31,150,163</b>	<b>23,485,210</b>	<b>33,201,000</b>	<b>32,765,024</b>	<b>-</b>	<b>435,976</b>	<b>1.31</b>
<b>59 Reserves</b>							
00100 General Fund	-	37,514,796	52,540,881	-	-	52,540,881	100.00
00103 Natural Land Endowment Fund	-	724,000	932,657	-	-	932,657	100.00
00104 Boating Improvement Fund	-	566,929	567,698	-	-	567,698	100.00
00108 Facilities Maintenance Fund	-	-	1,033,476	-	-	1,033,476	100.00
10101 Transportation Trust Fund	-	3,765,898	4,960,220	-	-	4,960,220	100.00
10400 Building Program Fund	-	1,834,735	924,123	-	-	924,123	100.00
11000 Tourist Development Fund/ 3%	-	3,413,290	2,462,173	-	-	2,462,173	100.00
11001 Tourist Dev - Prof Sports	-	-	-	-	-	-	0.00
11200 Fire Protection Fund	-	20,097,808	33,063,206	-	-	33,063,206	100.00
11400 Court Support Technology Fee	-	668,164	535,175	-	-	535,175	100.00
11500 Infrastructure Sales Tax Fund -	-	86,578,813	114,899,350	-	-	114,899,350	100.00
11541 Infrastructure Sales Tax Fund -	-	12,281,166	55,964,203	-	-	55,964,203	100.00
12500 Enhanced 911 Fund	-	1,650,999	3,698,241	-	-	3,698,241	100.00
12601 Arterial Transportation Impact	-	(51,874,373)	(53,796,713)	-	-	(53,796,713)	100.00
12602 North Collector Transportation	-	552,598	3,865,112	-	-	3,865,112	100.00
12603 West Collector Transportation	-	(7,903,936)	(4,506,530)	-	-	(4,506,530)	100.00
12604 East Collector Transportation	-	1,660,922	3,935,139	-	-	3,935,139	100.00
12605 South Central Collector	-	(13,723,325)	(13,877,694)	-	-	(13,877,694)	100.00



**Seminole County Government  
Fiscal Year Summary**

	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Amended	FY 2008/09 YTD	FY 2008/09 Encumbrance	FY 2008/09 Available	Percent Available
<b>59 Reserves</b>							
12801 Fire/Rescue-Impact Fee	-	61,333	2,330,628	-	-	2,330,628	100.00
12804 Library-Impact Fee	-	-	192,331	-	-	192,331	100.00
13000 Stormwater Fund	-	916,076	1,848,336	-	-	1,848,336	100.00
13100 Economic Development	-	1,331,386	1,717,228	-	-	1,717,228	100.00
13300 17/92 Redevelopment Fund	-	8,096,951	7,035,136	-	-	7,035,136	100.00
15100 MSBU Solid Waste	-	4,211,000	5,455,020	-	-	5,455,020	100.00
30600 Infrastructure Imp/Capital	-	-	51,544	-	-	51,544	100.00
32000 Jail Project/2005	-	-	1,272,484	-	-	1,272,484	100.00
32100 Natural Lands/Trails Bond Fund	-	3,673,027	7,650,600	-	-	7,650,600	100.00
32200 Courthouse Projects Fund	-	-	2,841,636	-	-	2,841,636	100.00
40100 Water And Sewer Operating Fund	-	10,252,298	14,542,524	-	-	14,542,524	100.00
40102 Water Connection Fees	-	2,423,888	9,305,844	-	-	9,305,844	100.00
40103 Sewer Connection Fees	-	12,010,305	13,896,963	-	-	13,896,963	100.00
40105 Water and Sewer Bonds, Series	-	15,000,347	41,809,846	-	-	41,809,846	100.00
40107 Water & Sewer Bond Reserve	-	14,721,180	14,721,180	-	-	14,721,180	100.00
40201 Solid Waste Fund	-	17,782,418	28,305,038	-	-	28,305,038	100.00
40204 Landfill Management Escrow	-	13,355,224	12,947,153	-	-	12,947,153	100.00
50100 Self Insurance Fund	-	9,513,169	13,532,333	-	-	13,532,333	100.00
50200 Workers' Compensation Fund	-	-	-	-	-	-	0.00
<b>59 Reserves</b>	-	<b>211,157,086</b>	<b>386,656,541</b>	-	-	<b>386,656,541</b>	<b>100.00</b>
<b>60 Court Related</b>							
00100 General Fund	1,289,312	5,706,516	5,711,327	5,654,090	-	57,237	1.00
11400 Court Support Technology Fee	1,138,555	1,500,000	1,500,000	986,136	-	513,864	34.26
12302 Teen Court Fund	152,313	318,652	343,207	163,673	-	179,534	52.31
12901 County Civil Mediation	-	185,975	209,294	-	-	209,294	100.00
12902 Circuit Civil Mediation	5,045	238,257	248,989	9,994	-	238,995	95.99
12903 Family Mediation	-	190,000	215,034	-	-	215,034	100.00
32200 Courthouse Projects Fund	624,980	2,531,055	97,500	75,897	-	21,603	22.16
60308 Adult Drug Court	506	-	-	3,911	-	(3,911)	-100.00
<b>60 Court Related</b>	<b>3,210,711</b>	<b>10,670,455</b>	<b>8,325,351</b>	<b>6,893,701</b>	-	<b>1,431,650</b>	<b>17.20</b>
<b>County Wide Totals</b>	<b>548,337,392</b>	<b>987,047,395</b>	<b>1,151,009,342</b>	<b>538,746,013</b>	<b>(273,622)</b>	<b>612,536,951</b>	<b>53.22</b>

**SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
FY 2008/09**



**FUND SUMMARY SECTION**

This section includes the following items:

Fund Summary - Reflects the changes in the Major Fund's balance during FY2008/09, detailing the total revenue received and the total expended for personal services, operating costs, and other expenditures.



**Seminole County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**  
**FY 2008/09 4th Quarter**

	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Adopted</b>	<b>FY 2009 Amended</b>	<b>FY 2009 YTD</b>	<b>FY 2009 Encumbrance</b>	<b>FY 2009 Over/Under</b>	<b>FY 2009 Change</b>
<b>00100 General Fund</b>								
<b>Revenue</b>								
Taxes - Ad Valorem	143,457,059	140,781,306	138,201,010	137,429,671	138,064,559	-	-634,888	(0.5%)
Taxes - Other	15,446,154	15,051,317	14,776,000	14,536,000	14,840,136	-	-304,136	(2.1%)
Grants (Federal/State/Local)	5,201,562	9,022,081	3,780,030	6,396,620	6,353,941	-	42,679	0.7%
State Shared Revenues	34,835,933	32,057,919	32,752,500	26,492,500	27,722,431	-	-1,229,931	(4.6%)
Charges for Services	9,380,482	10,523,924	10,433,665	10,363,665	8,829,126	-	1,534,539	14.8%
Fines and Forfeitures	1,983,545	2,018,874	1,324,212	1,324,212	1,538,680	-	-214,468	(16.2%)
Interest Income	4,848,497	3,187,074	1,925,000	1,925,000	1,749,769	-	175,231	9.1%
Miscellaneous Revenues	10,085,662	9,081,379	8,913,562	8,066,081	7,543,933	-	522,148	6.5%
<b>Revenue Total</b>	<b>225,238,893</b>	<b>221,723,874</b>	<b>212,105,979</b>	<b>206,533,749</b>	<b>206,642,575</b>	<b>-</b>	<b>(108,826)</b>	<b>(0.1)%</b>
<b>Expenditures</b>								
Personal Services	33,028,942	36,209,406	36,024,669	36,271,117	33,930,579	-	2,340,538	6.5%
Contra Expenditures	-	(9,739,847)	(12,494,535)	(12,494,535)	(9,154,282)	-	-3,340,253	26.7%
Operating	35,679,749	39,043,463	47,603,638	46,400,274	35,277,994	-	11,122,280	24.0%
Capital Equipment	1,173,482	900,846	277,062	281,726	115,085	-	166,641	59.2%
Internal Charges / Other	-	3,211,040	6,642,624	6,909,228	6,174,499	-	734,729	10.6%
Library Books & Materials	739,589	674,205	758,075	758,075	755,195	-	2,880	0.4%
Capital Outlay	2,768,712	2,591,323	15,247,161	5,660,132	4,650,678	-	1,009,454	17.8%
Grants and Aid	7,554,546	6,310,853	7,955,890	8,181,572	6,868,991	-	1,312,581	16.0%
<b>Expenditures Total</b>	<b>80,945,020</b>	<b>79,201,289</b>	<b>102,014,584</b>	<b>91,967,589</b>	<b>78,618,739</b>	<b>-</b>	<b>13,348,850</b>	<b>14.5%</b>
<b>Revenue Over/[Under] Expd</b>	<b>144,293,873</b>	<b>142,522,585</b>	<b>110,091,395</b>	<b>114,566,160</b>	<b>128,023,836</b>	<b>-</b>	<b>(13,457,676)</b>	<b>(11.7)%</b>
<b>Sources / Uses</b>								
<b>Intergovernmental Transfers</b>								
Transfer - In	9,356,064	6,270,878	4,500,000	4,500,000	8,390,568	-	-3,890,568	(86.5%)
Transfer - Out	(108,051,078)	(113,043,914)	(112,269,625)	(114,893,072)	(115,326,139)	-	433,067	(0.4%)
<b>Intergovernmental Transfers Total</b>	<b>(98,695,014)</b>	<b>(106,773,036)</b>	<b>(107,769,625)</b>	<b>(110,393,072)</b>	<b>(106,935,571)</b>	<b>-</b>	<b>(3,457,501)</b>	<b>3.1%</b>
<b>Interfund Transfers</b>								
Transfer - In	-	150,482	-	9,300,370	9,164,537	-	135,833	1.5%
Transfer - Out	(39,155,739)	(29,678,477)	(22,235,186)	(22,629,072)	(22,328,819)	-	-300,253	1.3%
<b>Interfund Transfers Total</b>	<b>(39,155,739)</b>	<b>(29,527,995)</b>	<b>(22,235,186)</b>	<b>(13,328,702)</b>	<b>(13,164,282)</b>	<b>-</b>	<b>(164,420)</b>	<b>1.2%</b>
<b>Sources / Uses Total</b>	<b>(137,850,753)</b>	<b>(136,301,031)</b>	<b>(130,004,811)</b>	<b>(123,721,774)</b>	<b>(120,099,853)</b>	<b>-</b>	<b>(3,621,921)</b>	<b>2.9%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>6,443,120</b>	<b>6,221,554</b>	<b>(19,913,416)</b>	<b>(9,155,614)</b>	<b>7,923,983</b>	<b>-</b>	<b>(17,079,597)</b>	<b>186.5%</b>
<b>Beginning Fund Balance</b>	<b>48,106,717</b>	<b>54,281,811</b>	<b>57,428,212</b>	<b>61,696,495</b>	<b>60,503,357</b>	<b>-</b>	<b>1,193,138</b>	<b>1.9%</b>
<b>Ending Fund Balance</b>	<b>54,549,837</b>	<b>60,503,365</b>	<b>37,514,796</b>	<b>52,540,881</b>	<b>68,427,340</b>	<b>-</b>	<b>(15,886,459)</b>	<b>(30.2)%</b>



**Seminole County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**  
**FY 2008/09 4th Quarter**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2009 YTD	FY 2009 Encumbrance	FY 2009 Over/Under	FY 2009 Change
<b>10101 Transportation Trust Fund</b>								
<b>Revenue</b>								
Taxes - Ad Valorem	1,784,921	1,739,783	1,698,779	1,698,779	1,700,055	-	-1,276	(0.1%)
Taxes - Other	7,829,773	7,734,793	7,664,879	7,200,000	7,349,830	-	-149,830	(2.1%)
Grants (Federal/State/Local)	485,498	374,623	-	-	69,501	-	-69,501	- %
State Shared Revenues	5,590,787	5,231,658	5,374,761	4,955,000	5,146,670	-	-191,670	(3.9%)
Charges for Services	41,591	15,950	899,950	959,890	1,133,586	-	-173,696	(18.1%)
Interest Income	286,586	329,811	320,000	320,000	178,589	-	141,411	44.2%
Miscellaneous Revenues	1,006,361	1,320,276	120,000	120,000	154,670	-	-34,670	(28.9%)
<b>Revenue Total</b>	<b>17,025,517</b>	<b>16,746,894</b>	<b>16,078,369</b>	<b>15,253,669</b>	<b>15,732,901</b>	<b>-</b>	<b>(479,232)</b>	<b>(3.1)%</b>
<b>Expenditures</b>								
Personal Services	14,072,578	12,297,599	11,226,604	11,245,194	10,668,504	-	576,690	5.1%
Operating	6,232,487	5,036,810	5,827,841	5,868,439	8,167,505	-	-2,299,066	(39.2%)
Capital Equipment	1,761,108	390,364	20,225	220,471	210,502	-	9,969	4.5%
Internal Charges / Other	-	2,147,711	3,054,586	3,054,586	2,366,302	-	688,284	22.5%
Capital Outlay	5,102,381	4,124,729	4,517,377	4,936,334	-	-	4,936,334	100.0%
Grants and Aid	10,714	23,865	10,714	11,466	11,388	-	78	0.7%
<b>Expenditures Total</b>	<b>27,179,268</b>	<b>24,021,078</b>	<b>24,657,347</b>	<b>25,336,490</b>	<b>21,424,201</b>	<b>-</b>	<b>3,912,289</b>	<b>15.4%</b>
<b>Revenue Over/[Under] Expd</b>	<b>(10,153,751)</b>	<b>(7,274,184)</b>	<b>(8,578,978)</b>	<b>(10,082,821)</b>	<b>(5,691,300)</b>	<b>-</b>	<b>(4,391,521)</b>	<b>43.6%</b>
<b>Sources / Uses</b>								
<b>Intergovernmental Transfers</b>								
Transfer - In	5,647	-	-	-	4,477	-	-4,477	- %
Transfer - Out	(24,642)	(25,079)	(25,657)	(25,657)	(24,193)	-	-1,464	5.7%
<b>Intergovernmental Transfers Total</b>	<b>(18,995)</b>	<b>(25,079)</b>	<b>(25,657)</b>	<b>(25,657)</b>	<b>(19,716)</b>	<b>-</b>	<b>(5,941)</b>	<b>23.2%</b>
<b>Interfund Transfers</b>								
Transfer - In	12,495,565	10,011,936	4,976,550	4,976,550	4,976,550	-	-	- %
Transfer - Out	(1,223,163)	(1,253,299)	(1,250,024)	(1,290,228)	(1,290,228)	-	-	- %
<b>Interfund Transfers Total</b>	<b>11,272,402</b>	<b>8,758,637</b>	<b>3,726,526</b>	<b>3,686,322</b>	<b>3,686,322</b>	<b>-</b>	<b>-</b>	<b>0 %</b>
<b>Sources / Uses Total</b>	<b>11,253,407</b>	<b>8,733,558</b>	<b>3,700,869</b>	<b>3,660,665</b>	<b>3,666,606</b>	<b>-</b>	<b>(5,941)</b>	<b>(0.2)%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>1,099,657</b>	<b>1,459,374</b>	<b>(4,878,109)</b>	<b>(6,422,156)</b>	<b>(2,024,694)</b>	<b>-</b>	<b>(4,397,462)</b>	<b>68.5%</b>
<b>Beginning Fund Balance</b>	<b>10,397,148</b>	<b>10,758,977</b>	<b>8,644,007</b>	<b>11,382,376</b>	<b>12,218,353</b>	<b>-</b>	<b>(835,977)</b>	<b>(7.3)%</b>
<b>Ending Fund Balance</b>	<b>11,496,805</b>	<b>12,218,351</b>	<b>3,765,898</b>	<b>4,960,220</b>	<b>10,193,659</b>	<b>-</b>	<b>(5,233,439)</b>	<b>(105.5)%</b>



**Seminole County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**  
**FY 2008/09 4th Quarter**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2009 YTD	FY 2009 Encumbrance	FY 2009 Over/Under	FY 2009 Change
<b>10400 Building Program Fund</b>								
<b>Revenue</b>								
Grants (Federal/State/Local)	-	1,546	-	-	-	-	-	- %
Charges for Services	4,661,064	2,941,079	3,013,500	1,903,500	1,611,149	-	292,351	15.4%
Interest Income	176,193	97,032	110,000	50,000	31,042	-	18,958	37.9%
Miscellaneous Revenues	105,354	54,255	25,000	10,000	22,617	-	-12,617	(126.2%)
<b>Revenue Total</b>	<b>4,942,611</b>	<b>3,093,912</b>	<b>3,148,500</b>	<b>1,963,500</b>	<b>1,664,808</b>	<b>-</b>	<b>298,692</b>	<b>15.2%</b>
<b>Expenditures</b>								
Personal Services	6,110,161	3,261,545	2,668,719	2,668,719	2,560,059	-	108,660	4.1%
Operating	712,574	94,271	192,521	192,521	47,174	-	145,347	75.5%
Capital Equipment	49,031	25,468	-	-	-	-	-	- %
Internal Charges / Other	-	379,214	409,534	409,534	254,011	-	155,523	38.0%
Capital Outlay	27,582	-	-	-	-	-	-	- %
<b>Expenditures Total</b>	<b>6,899,348</b>	<b>3,760,498</b>	<b>3,270,774</b>	<b>3,270,774</b>	<b>2,861,244</b>	<b>-</b>	<b>409,530</b>	<b>12.5%</b>
<b>Revenue Over/[Under] Expd</b>	<b>(1,956,737)</b>	<b>(666,586)</b>	<b>(122,274)</b>	<b>(1,307,274)</b>	<b>(1,196,436)</b>	<b>-</b>	<b>(110,838)</b>	<b>8.5%</b>
<b>Sources / Uses</b>								
<b>Interfund Transfers</b>								
Transfer - In	1,000,000	-	-	-	-	-	-	- %
Interfund Transfers Total	1,000,000	-	-	-	-	-	-	0 %
<b>Sources / Uses Total</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0 %</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>(956,737)</b>	<b>(666,586)</b>	<b>(122,274)</b>	<b>(1,307,274)</b>	<b>(1,196,436)</b>	<b>-</b>	<b>(110,838)</b>	<b>8.5%</b>
<b>Beginning Fund Balance</b>	<b>3,854,719</b>	<b>2,897,983</b>	<b>1,957,009</b>	<b>2,231,397</b>	<b>2,231,397</b>	<b>-</b>	<b>-</b>	<b>0 %</b>
<b>Ending Fund Balance</b>	<b>2,897,983</b>	<b>2,231,397</b>	<b>1,834,735</b>	<b>924,123</b>	<b>1,034,961</b>	<b>-</b>	<b>(110,838)</b>	<b>(12.0)%</b>



**Seminole County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**  
**FY 2008/09 4th Quarter**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2009 YTD	FY 2009 Encumbrance	FY 2009 Over/Under	FY 2009 Change
<b>11000 Tourist Development Fund/ 3% Tax</b>								
<b>Revenue</b>								
Taxes - Other	2,431,739	2,315,773	2,325,000	1,890,000	1,809,330	-	80,670	4.3%
Interest Income	175,129	126,444	50,000	50,000	68,677	-	-18,677	(37.4%)
Miscellaneous Revenues	824	16,876	-	-	11,196	-	-11,196	- %
<b>Revenue Total</b>	<b>2,607,693</b>	<b>2,459,093</b>	<b>2,375,000</b>	<b>1,940,000</b>	<b>1,889,203</b>	<b>-</b>	<b>50,797</b>	<b>2.6%</b>
<b>Expenditures</b>								
Personal Services	368,548	381,794	459,791	459,791	403,498	-	56,293	12.2%
Operating	1,286,640	1,297,101	1,397,737	1,384,012	1,359,074	-	24,938	1.8%
Internal Charges / Other	-	159,464	138,996	138,996	133,218	-	5,778	4.2%
Capital Outlay	-	-	-	13,725	13,675	-	50	0.4%
Debt Services	195,512	199,527	199,080	749,080	747,820	-	1,260	0.2%
Grants and Aid	340,000	340,000	390,000	390,000	340,000	-	50,000	12.8%
<b>Expenditures Total</b>	<b>2,190,700</b>	<b>2,377,886</b>	<b>2,585,604</b>	<b>3,135,604</b>	<b>2,997,285</b>	<b>-</b>	<b>138,319</b>	<b>4.4%</b>
<b>Revenue Over/[Under] Expd</b>	<b>416,993</b>	<b>81,207</b>	<b>(210,604)</b>	<b>(1,195,604)</b>	<b>(1,108,082)</b>	<b>-</b>	<b>(87,522)</b>	<b>7.3%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>416,993</b>	<b>81,207</b>	<b>(210,604)</b>	<b>(1,195,604)</b>	<b>(1,108,082)</b>	<b>-</b>	<b>(87,522)</b>	<b>7.3%</b>
<b>Beginning Fund Balance</b>	<b>3,159,575</b>	<b>3,576,568</b>	<b>3,623,894</b>	<b>3,657,777</b>	<b>3,657,777</b>	<b>-</b>	<b>-</b>	<b>0 %</b>
<b>Ending Fund Balance</b>	<b>3,576,568</b>	<b>3,657,775</b>	<b>3,413,290</b>	<b>2,462,173</b>	<b>2,549,695</b>	<b>-</b>	<b>(87,522)</b>	<b>(3.6)%</b>



**Seminole County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**  
**FY 2008/09 4th Quarter**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Adopted	FY 2009 Amended	FY 2009 YTD	FY 2009 Encumbrance	FY 2009 Over/Under	FY 2009 Change
<b>11200 Fire Protection Fund</b>								
<b>Revenue</b>								
Taxes - Ad Valorem	46,430,402	46,182,612	48,001,122	48,001,122	48,125,971	-	-124,849	(0.3%)
Grants (Federal/State/Local)	7,994	131,976	-	-	-	-	-	- %
State Shared Revenues	75,102	89,024	75,000	75,000	84,068	-	-9,068	(12.1%)
Charges for Services	3,141,943	3,909,708	3,300,000	3,300,000	2,941,375	-	358,625	10.9%
Interest Income	1,833,591	1,571,856	600,000	600,000	927,843	-	-327,843	(54.6%)
Miscellaneous Revenues	160,215	330,625	-	-	141,745	-	-141,745	- %
<b>Revenue Total</b>	<b>51,649,246</b>	<b>52,215,801</b>	<b>51,976,122</b>	<b>51,976,122</b>	<b>52,221,002</b>	<b>-</b>	<b>(244,880)</b>	<b>(0.5)%</b>
<b>Expenditures</b>								
Personal Services	30,057,599	31,110,291	37,322,367	37,322,367	35,241,621	-	2,080,746	5.6%
Operating	6,005,939	2,875,324	3,973,087	3,843,837	2,449,853	-	1,393,984	36.3%
Capital Equipment	2,118,413	1,247,811	1,471,807	1,691,854	499,990	-	1,191,864	70.4%
Internal Charges / Other	-	4,224,388	7,590,673	7,463,397	4,902,951	-	2,560,446	34.3%
Capital Outlay	2,650,729	1,988,587	11,741,639	2,931,211	3,324,587	-	-393,376	(13.4%)
Grants and Aid	229,750	99,587	204,065	331,341	239,683	-	91,658	27.7%
<b>Expenditures Total</b>	<b>41,062,431</b>	<b>41,545,988</b>	<b>62,303,638</b>	<b>53,584,007</b>	<b>46,658,685</b>	<b>-</b>	<b>6,925,322</b>	<b>12.9%</b>
<b>Revenue Over/[Under] Expd</b>	<b>10,586,815</b>	<b>10,669,813</b>	<b>(10,327,516)</b>	<b>(1,607,885)</b>	<b>5,562,317</b>	<b>-</b>	<b>(7,170,202)</b>	<b>445.9%</b>
<b>Sources / Uses</b>								
<b>Intergovernmental Transfers</b>								
Transfer - In	146,492	-	65,000	65,000	126,481	-	-61,481	(94.6%)
Transfer - Out	(634,555)	(654,343)	(664,586)	(664,586)	(652,185)	-	-12,401	1.9%
<b>Intergovernmental Transfers Total</b>	<b>(488,063)</b>	<b>(654,343)</b>	<b>(599,586)</b>	<b>(599,586)</b>	<b>(525,704)</b>	<b>-</b>	<b>(73,882)</b>	<b>12.3%</b>
<b>Interfund Transfers</b>								
Transfer - In	-	6,231	-	61,674	61,674	-	-	- %
Transfer - Out	-	(61,674)	-	-	-	-	-	- %
<b>Interfund Transfers Total</b>	<b>-</b>	<b>(55,443)</b>	<b>-</b>	<b>61,674</b>	<b>61,674</b>	<b>-</b>	<b>-</b>	<b>0 %</b>
<b>Sources / Uses Total</b>	<b>(488,063)</b>	<b>(709,786)</b>	<b>(599,586)</b>	<b>(537,912)</b>	<b>(464,030)</b>	<b>-</b>	<b>(73,882)</b>	<b>13.7%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>10,098,752</b>	<b>9,960,027</b>	<b>(10,927,102)</b>	<b>(2,145,797)</b>	<b>5,098,287</b>	<b>-</b>	<b>(7,244,084)</b>	<b>337.6%</b>
<b>Beginning Fund Balance</b>	<b>15,401,087</b>	<b>25,516,959</b>	<b>31,024,910</b>	<b>35,209,003</b>	<b>35,476,986</b>	<b>-</b>	<b>(267,983)</b>	<b>(0.8)%</b>
<b>Ending Fund Balance</b>	<b>25,499,839</b>	<b>35,476,986</b>	<b>20,097,808</b>	<b>33,063,206</b>	<b>40,575,273</b>	<b>-</b>	<b>(7,512,067)</b>	<b>(22.7)%</b>



**Seminole County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**  
**FY 2008/09 4th Quarter**

	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Adopted</b>	<b>FY 2009 Amended</b>	<b>FY 2009 YTD</b>	<b>FY 2009 Encumbrance</b>	<b>FY 2009 Over/Under</b>	<b>FY 2009 Change</b>
<b>13000 Stormwater Fund</b>								
<b>Revenue</b>								
Grants (Federal/State/Local)	901,534	7,683	-	-	-	-	-	- %
State Shared Revenues	481,331	176,578	35,117	435,000	40,000	-	395,000	90.8%
Charges for Services	-	9,500	-	20,000	44,500	-	-24,500	(122.5%)
Interest Income	290,903	187,198	200,000	200,000	119,201	-	80,799	40.4%
Miscellaneous Revenues	77,619	5,540	-	-	-	-	-	- %
<b>Revenue Total</b>	<b>1,751,387</b>	<b>386,499</b>	<b>235,117</b>	<b>655,000</b>	<b>203,701</b>	<b>-</b>	<b>451,299</b>	<b>68.9%</b>
<b>Expenditures</b>								
Personal Services	2,022,178	1,534,525	1,471,982	1,494,183	1,424,276	-	69,907	4.7%
Operating	2,156,634	1,935,132	2,868,637	3,143,327	2,238,580	-	904,747	28.8%
Capital Equipment	100,512	52,676	25,000	25,000	20,316	-	4,684	18.7%
Internal Charges / Other	-	19,945	26,277	24,777	15,104	-	9,673	39.0%
Capital Outlay	5,620,396	2,364,419	4,090,806	4,914,698	466,910	-	4,447,788	90.5%
<b>Expenditures Total</b>	<b>9,899,721</b>	<b>5,906,697</b>	<b>8,482,702</b>	<b>9,601,985</b>	<b>4,165,186</b>	<b>(103,656)</b>	<b>5,436,799</b>	<b>56.6%</b>
<b>Revenue Over/[Under] Expd</b>	<b>(8,148,334)</b>	<b>(5,520,198)</b>	<b>(8,247,585)</b>	<b>(8,946,985)</b>	<b>(3,961,485)</b>	<b>103,656</b>	<b>(4,985,500)</b>	<b>55.7%</b>
<b>Sources / Uses</b>								
<b>Interfund Transfers</b>								
Transfer - In	6,000,000	5,799,701	4,780,000	4,792,266	5,085,466	-	-293,200	(6.1%)
Interfund Transfers Total	6,000,000	5,799,701	4,780,000	4,792,266	5,085,466	-	(293,200)	(6.1%)
<b>Sources / Uses Total</b>	<b>6,000,000</b>	<b>5,799,701</b>	<b>4,780,000</b>	<b>4,792,266</b>	<b>5,085,466</b>	<b>-</b>	<b>(293,200)</b>	<b>(6.1%)</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>(2,148,334)</b>	<b>279,503</b>	<b>(3,467,585)</b>	<b>(4,154,719)</b>	<b>1,123,981</b>	<b>103,656</b>	<b>(5,278,700)</b>	<b>127.1%</b>
<b>Beginning Fund Balance</b>	<b>7,871,884</b>	<b>5,723,550</b>	<b>4,383,661</b>	<b>6,003,055</b>	<b>6,003,055</b>	<b>-</b>	<b>-</b>	<b>0 %</b>
<b>Ending Fund Balance</b>	<b>5,723,550</b>	<b>6,003,053</b>	<b>916,076</b>	<b>1,848,336</b>	<b>7,127,036</b>	<b>103,656</b>	<b>(5,278,700)</b>	<b>(285.6%)</b>