



SEMINOLE COUNTY,  
FLORIDA



**FISCAL PERFORMANCE REPORT**  
Fiscal Year 2007/08 - 2<sup>nd</sup> Quarter





*Fiscal  
Performance  
Report*

*Fiscal Year 2007/08 - 2nd Quarter*



SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
FISCAL YEAR 2007/08 – 2<sup>ND</sup> QUARTER



**BOARD OF COUNTY COMMISSIONERS**

**BRENDA CAREY**  
COUNTY COMMISSION  
CHAIRMAN  
DISTRICT 5

**MICHAEL MCLEAN**  
VICE CHAIRMAN  
DISTRICT 2

**BOB DALLARI**  
DISTRICT 1

**DICK VAN DER  
WEIDE**  
DISTRICT 3

**CARLTON HENLEY**  
DISTRICT 4

**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 2007/08 – 2<sup>ND</sup> QUARTER**



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Tim Jecks .....Senior Analyst  
Betty Segal.....Senior Analyst  
Ryan P. Switzer .....Senior Analyst

# SEMINOLE COUNTY GOVERNMENT

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**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**



**INTRODUCTION**

The Fiscal Services/Budget Division is pleased to present the Fiscal Performance Report for the second quarter of FY 2007/08. This report reviews the performance of revenues and expenditures, reserve levels, and capital project spending for the six month period ending March 30, 2008.

Detailed information is provided within each section with an explanation of material revenues and expenditures.

**A. SECTION 1: FUND SUMMARY**

This section includes a Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual for selected major funds; reflective of the amount of budget utilized through the second quarter of FY 2007/08 and actual revenues and expenditure for the previous two fiscal years.

**B. SECTION 2: REVENUE SUMMARY**

This section includes a Major Revenue Summary that reflects prior years' actuals and compares the current year revenue budget to actual revenue receipts. Revenue status comparison charts for selected major revenue sources compare monthly revenues and year-to-date receipts for the second quarter of FY 2007/08 with the previous fiscal year, and provides a five-year history of earnings.

**C. SECTION 3: RESERVE SUMMARY**

This section includes a Reserve Recap Report comparing the adopted budget to reserves and the amended budget to reserves by Fund. Additionally, a Schedule of Changes in General Fund Reserves is included.

**D. SECTION 4: DEPARTMENT SUMMARY**

This section includes an Expenditure Summary for each County Department with an explanation of material amounts expended.

**E. SECTION 5: DEBT SUMMARY**

This section includes a summary of debt activity through the second quarter of FY 2007/08 and includes a Summary of Outstanding Bonded Debt.





# *Fund Summary*

*Fiscal Year 2007/08 - 2nd Quarter*



# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
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### 00100 General Fund

#### Revenues

Taxes - Ad Valorem	115,716,952	143,457,059	140,370,256	140,370,256	116,725,844	-	(23,644,412)	(16.84)%
Taxes - Other	14,839,675	15,446,154	15,669,476	15,669,476	5,422,535	-	(10,246,941)	(65.39)%
Grants (Federal/State/Local)	8,133,858	5,201,561	4,425,053	6,021,784	3,252,453	-	(2,769,331)	(45.99)%
State Shared Revenues	37,319,587	34,835,934	36,541,496	36,541,496	12,764,256	-	(23,777,240)	(65.07)%
Charges for Services	7,932,253	9,380,305	10,932,057	10,932,057	4,002,000	-	(6,930,057)	(63.39)%
Fines and Forfeitures	1,894,856	1,983,545	1,863,200	1,863,200	908,557	-	(954,643)	(51.24)%
Interest Income	2,942,379	4,848,496	1,900,000	1,900,000	1,420,404	-	(479,596)	(25.24)%
Miscellaneous Revenues	7,998,499	9,493,793	9,746,030	10,272,767	759,427	-	(9,513,340)	(92.61)%
<b>Revenues Total</b>	<b>196,778,059</b>	<b>224,646,847</b>	<b>221,447,568</b>	<b>223,571,036</b>	<b>145,255,476</b>	<b>-</b>	<b>(78,315,560)</b>	<b>(35.03)%</b>

#### Expenditures

Personal Services	28,570,044	33,028,516	40,165,287	40,198,269	17,892,094	-	(22,306,175)	(55.49)%
Operating	33,794,617	35,536,748	48,771,604	49,489,554	17,187,815	11,373,206	(20,928,540)	(42.29)%
Internal Charges / Other	-	-	2,676,503	2,680,218	310,508	-	(2,369,710)	(88.41)%
Contra Expenditure	-	-	(8,713,091)	(8,716,806)	(1,709,073)	-	7,007,733	(80.39)%
Capital Equipment	975,742	1,173,481	1,403,847	1,341,550	452,583	615,180	(273,786)	(20.41)%
Library Books & Materials	832,419	739,589	758,075	758,075	528,343	102,177	(127,555)	(16.83)%
Capital Outlay	4,272,284	2,768,712	15,638,022	15,652,783	512,349	2,344,429	(12,796,005)	(81.75)%
Debt Services	1,856,264	-	-	-	-	-	-	-
Grants and Aid	4,537,426	7,554,546	8,056,842	8,106,842	6,329,773	505,836	(1,271,233)	(15.68)%
<b>Expenditures Total</b>	<b>74,838,796</b>	<b>80,801,592</b>	<b>108,757,089</b>	<b>109,510,485</b>	<b>41,504,392</b>	<b>14,940,828</b>	<b>(53,065,271)</b>	<b>(48.46)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>121,939,263</b>	<b>143,845,255</b>	<b>112,690,479</b>	<b>114,060,552</b>	<b>103,751,084</b>	<b>(14,940,828)</b>	<b>25,250,290</b>	<b>22.14%</b>

#### Sources / (Uses)

##### Intergovernmental Transfers

Transfers - In	9,218,834	9,356,064	7,180,818	7,180,818	-	-	(7,180,818)	(100.00)%
Transfers - Out	(97,099,262)	(108,051,078)	(109,386,252)	(111,469,274)	(71,870,221)	(757,167)	38,841,886	(34.85)%
<b>Intergovernmental Transfers Total</b>	<b>(87,880,429)</b>	<b>(98,695,014)</b>	<b>(102,205,434)</b>	<b>(104,288,456)</b>	<b>(71,870,221)</b>	<b>(757,167)</b>	<b>31,661,068</b>	<b>(30.36)%</b>

##### Interfund Transfers

Transfers - Out	(28,053,540)	(39,155,739)	(28,678,477)	(28,678,477)	-	-	28,678,477	(100.00)%
<b>Interfund Transfers Total</b>	<b>(28,053,540)</b>	<b>(39,155,739)</b>	<b>(28,678,477)</b>	<b>(28,678,477)</b>	<b>-</b>	<b>-</b>	<b>28,678,477</b>	<b>(100.00)%</b>

<b>Sources / (Uses) Total</b>	<b>(115,933,969)</b>	<b>(137,850,753)</b>	<b>(130,883,911)</b>	<b>(132,966,933)</b>	<b>(71,870,221)</b>	<b>(757,167)</b>	<b>60,339,545</b>	<b>(45.38)%</b>
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#### Fund Balance

<b>Net Change in Fund</b>	<b>6,005,295</b>	<b>5,994,502</b>	<b>(18,193,432)</b>	<b>(18,906,381)</b>	<b>31,880,863</b>	<b>(15,697,995)</b>	<b>(35,089,249)</b>	<b>185.59%</b>
<b>Beginning Fund Balance</b>	<b>42,590,471</b>	<b>48,106,717</b>	<b>43,092,663</b>	<b>43,806,085</b>	<b>54,281,811</b>	<b>-</b>	<b>(10,475,726)</b>	<b>(23.91)%</b>
<b>Ending Fund Balance</b>	<b>48,595,766</b>	<b>54,101,219</b>	<b>24,899,231</b>	<b>24,899,704</b>	<b>86,162,674</b>	<b>(15,697,995)</b>	<b>(76,960,965)</b>	<b>(309.08)%</b>

**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**FUND SUMMARY**  
**FY 2007/08 - 2<sup>ND</sup> QUARTER**



**GENERAL FUND**

**REVENUES**

See the Revenue Summary section for a detailed discussion of Taxes, Taxes-Other, Shared Revenue, and Fines and Forfeitures. These revenue sources are disclosed on both the Major Revenue Summary schedule and under General Fund on the detailed sheets where monthly and historical collections are reported.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 45%, \$17.9M was expended as of the second quarter.

**OPERATING EXPENDITURES**

Overall, 58%, \$28.6M of the budget was expended/encumbered as of the second quarter. Detailed information on expenditures is included on the Departments Summary pages.

- Administration – \$262K
- Administrative Services – \$12.1M
- Information Technology Services – \$5.0M
- Community Information – \$87K
- Community Services – \$5.1M
- Court Support - \$367K
- Fiscal Services - Central Charges \$449K
- Human Resources - \$212K
- Library Services - \$414K
- Leisure Services - \$2.7M
- Planning & Development - \$766K
- Public Safety - \$396K
- Public Works - \$81K

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

A “Contra” (negative) budget is set-up within the Department providing internal services to offset the user’s chargeback budget.

**SEMINOLE COUNTY GOVERNMENT  
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FY 2007/08 - 2<sup>ND</sup> QUARTER**

**CAPITAL OUTLAY**

Overall, \$4.5M was expended/encumbered as of the 2<sup>nd</sup> quarter.

- Land \$35K
- Buildings \$9K
- Library Books and Materials \$631K
- Improvements Other Than Buildings \$5K
- Equipment \$1.1M
- Construction In Progress \$2.8M, which includes:
  - County Services Building Roof Replacement, \$1.0M
  - Animal Services Facility Rebuild, \$700K
  - Public Safety Building Fire Alarm System Upgrade, \$200K
  - Public Safety Building Computer Room HVAC, \$138K

\*\*\* SEE CIP BOOK FOR INDIVIDUAL PROJECT STATUS\*\*\*

**TRANSFERS**

<b><u>Constitutional Officer</u></b>	<b><u>Transfers</u></b>
Sheriff <i>(excluding jail)</i>	\$64,319,493
Clerk of Court <i>(excluding ins)</i>	1,021,170
Supervisor of Elections	3,441,799
Property Appraiser	3,087,759
Tax Collector	-
Total	<u>\$71,870,221</u>



# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter



	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
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### 13000 Stormwater Fund

#### Revenues

Grants (Federal/State/Local)	2,969,063	1,382,865	948,096	1,055,605	122,702	-	(932,903)	(88.38)%
Interest Income	314,707	290,903	200,000	200,000	73,471	-	(126,529)	(63.26)%
Miscellaneous Revenues	3,425	77,620	-	-	1,073	-	1,073	-
<b>Revenues Total</b>	<b>3,287,195</b>	<b>1,751,388</b>	<b>1,148,096</b>	<b>1,255,605</b>	<b>197,246</b>	<b>-</b>	<b>(1,058,359)</b>	<b>(84.29)%</b>

#### Expenditures

Personal Services	1,876,180	2,022,179	2,183,927	2,183,927	937,513	-	(1,246,414)	(57.07)%
Operating	2,182,578	2,156,637	3,365,040	3,460,147	429,633	1,219,507	(1,811,005)	(52.34)%
Internal Charges / Other	-	-	607	607	6,370	-	5,763	949.42%
Contra Expenditure	-	-	(662,388)	(662,388)	-	-	662,388	(100.00)%
Capital Equipment	521,907	100,512	62,200	62,200	29,245	23,436	(9,519)	(15.30)%
Capital Outlay	5,753,680	5,620,396	7,108,292	8,101,929	1,118,728	1,240,890	(5,742,314)	(70.88)%
<b>Expenditures Total</b>	<b>10,334,344</b>	<b>9,899,724</b>	<b>12,057,678</b>	<b>13,146,422</b>	<b>2,521,489</b>	<b>2,483,833</b>	<b>(8,141,101)</b>	<b>(61.93)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>(7,047,150)</b>	<b>(8,148,336)</b>	<b>(10,909,582)</b>	<b>(11,890,817)</b>	<b>(2,324,243)</b>	<b>(2,483,833)</b>	<b>(7,082,742)</b>	<b>59.56%</b>

#### Sources / (Uses)

##### Interfund Transfers

Transfers - In	9,000,000	6,000,000	5,799,701	5,799,701	-	-	(5,799,701)	(100.00)%
Interfund Transfers Total	9,000,000	6,000,000	5,799,701	5,799,701	-	-	(5,799,701)	(100.00)%
<b>Sources / (Uses) Total</b>	<b>9,000,000</b>	<b>6,000,000</b>	<b>5,799,701</b>	<b>5,799,701</b>	<b>-</b>	<b>-</b>	<b>(5,799,701)</b>	<b>(100.00)%</b>

#### Fund Balance

<b>Net Change in Fund</b>	<b>1,952,850</b>	<b>(2,148,336)</b>	<b>(5,109,881)</b>	<b>(6,091,116)</b>	<b>(2,324,243)</b>	<b>(2,483,833)</b>	<b>(1,283,040)</b>	<b>21.06%</b>
<b>Beginning Fund Balance</b>	<b>5,933,016</b>	<b>7,871,884</b>	<b>5,792,902</b>	<b>6,774,137</b>	<b>5,723,550</b>	<b>-</b>	<b>1,050,587</b>	<b>15.51%</b>
<b>Ending Fund Balance</b>	<b>7,885,866</b>	<b>5,723,548</b>	<b>683,021</b>	<b>683,021</b>	<b>3,399,307</b>	<b>(2,483,833)</b>	<b>(5,200,119)</b>	<b>(761.34)%</b>

**SEMINOLE COUNTY GOVERNMENT  
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FUND SUMMARY  
FY 2007/08 - 2<sup>ND</sup> QUARTER**



**STORMWATER FUND  
(General Fund Sub-fund)**

**REVENUE**

The primary source of funding will consist of a \$5.8M transfer from the General Fund, supplemented by State agreements. The actual transfer from the General Fund usually takes place at the end of the year.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 43%, \$940K, was expended.

**OPERATING EXPENDITURES**

Overall, 48%, \$1.6M, was expended/encumbered for the following Divisions within the Public Works Department:

**Roads-Stormwater** expended/encumbered \$1.6M.

**Engineering** encumbered \$5K.

Detailed explanations of departmental expenditures can be found in the Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**CONTRA EXPENDITURES**

As part of the development of the FY 2007/08 budget, costs of the Engineering Division which were directly attributable to capital projects were to be capitalized. The capitalization of Engineering costs to capital projects has not been recorded for the first and second quarter of FY 2007/08 as of March 31, 2008. Subsequent to March 31, 2008, a total of \$241,648.85 was capitalized for the first two quarters of the year.

**CAPITAL EQUIPMENT**

Overall, 85%, \$53K, was expended/encumbered.

**SEMINOLE COUNTY GOVERNMENT  
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FY 2007/08 - 2<sup>ND</sup> QUARTER**



**CAPITAL OUTLAY**

Overall, 29%, \$2.4M, was expended/encumbered. The largest expenditure/encumbrances were for the following five projects:

- Monroe Basin Deficiency – Budgeted for \$366,039. Year to date expenditures through March 31, 2008 - \$134,991. Open encumbrances as of March 31, 2008 - \$202,769
- Wekiva Trail (subdivision retrofit) – Budgeted for \$275,000. Year to date expenditures through March 31, 2008 - \$273,927. Open encumbrances as of March 31, 2008 - \$10,790 – *(The individual project is over budget. However, in accordance with the Seminole County budget policy, the entire family of subdivision retrofit projects is not over budget.)*
- Sweetwater Cove Tributary – Budgeted for \$537,064. Year to date expenditures through March 31, 2008 - \$3,620. Open encumbrances as of March 31, 2008 - \$191,981
- Chuluota Sidewalk Connection (subdivision retrofit) – Budgeted for \$201,037. Year to date expenditures through March 31, 2008 - \$166,439. Open encumbrances as of March 31, 2008 - \$14,356
- Grace Lake – Budgeted for \$566,195. Year to date expenditures through March 31, 2008 - \$7,614. Open encumbrances as of March 31, 2008 - \$155,075

Detailed information about all capital projects budgeted in FY 2007/08, as well as capital projects in the proposed FY 2008/09 budget can be found in the Capital Improvement Program Update Book, to be distributed for the July 30 & 31, 2008, Worksession Meetings. Information contained within the book includes a detailed description of each project, the current project status, updated expenditure information, and historical and projected future costs.

\*\*\*SEE CIP BOOK FOR INDIVIDUAL PROJECT STATUS\*\*\*





# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

### 13100 Economic Development

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>Revenues</b>								
State Shared Revenues	-	-	15,525	15,525	-	-	(15,525)	(100.00)%
Interest Income	68,448	36,801	40,000	40,000	9,467	-	(30,533)	(76.33)%
Miscellaneous Revenues	98,770	24,599	-	-	-	-	-	-
<b>Revenues Total</b>	<b>167,218</b>	<b>61,400</b>	<b>55,525</b>	<b>55,525</b>	<b>9,467</b>	<b>-</b>	<b>(46,058)</b>	<b>(82.95)%</b>
<b>Expenditures</b>								
Personal Services	197,182	233,236	243,283	243,283	104,727	-	(138,556)	(56.95)%
Operating	702,560	647,938	653,585	653,585	370,532	221,036	(62,016)	(9.49)%
Internal Charges / Other	-	-	4,997	4,997	1,250	-	(3,747)	(74.98)%
Grants and Aid	219,550	824,655	892,750	892,750	209,950	-	(682,800)	(76.48)%
<b>Expenditures Total</b>	<b>1,119,292</b>	<b>1,705,829</b>	<b>1,794,615</b>	<b>1,794,615</b>	<b>686,459</b>	<b>221,036</b>	<b>(887,119)</b>	<b>(49.43)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>(952,074)</b>	<b>(1,644,429)</b>	<b>(1,739,090)</b>	<b>(1,739,090)</b>	<b>(676,992)</b>	<b>(221,036)</b>	<b>(841,061)</b>	<b>48.36%</b>
<b>Sources / (Uses)</b>								
<b>Interfund Transfers</b>								
Transfers - In	785,000	1,000,000	1,150,000	1,150,000	-	-	(1,150,000)	(100.00)%
<b>Interfund Transfers Total</b>	<b>785,000</b>	<b>1,000,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>-</b>	<b>-</b>	<b>(1,150,000)</b>	<b>(100.00)%</b>
<b>Sources / (Uses) Total</b>	<b>785,000</b>	<b>1,000,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>-</b>	<b>-</b>	<b>(1,150,000)</b>	<b>(100.00)%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>(167,074)</b>	<b>(644,429)</b>	<b>(589,090)</b>	<b>(589,090)</b>	<b>(676,992)</b>	<b>(221,036)</b>	<b>308,938</b>	<b>(52.44)%</b>
<b>Beginning Fund Balance</b>	<b>1,753,546</b>	<b>1,586,471</b>	<b>809,906</b>	<b>809,906</b>	<b>942,045</b>	<b>-</b>	<b>(132,139)</b>	<b>(16.32)%</b>
<b>Ending Fund Balance</b>	<b>1,586,471</b>	<b>942,042</b>	<b>220,816</b>	<b>220,816</b>	<b>265,053</b>	<b>(221,036)</b>	<b>(265,273)</b>	<b>(120.13)%</b>

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**ECONOMIC DEVELOPMENT FUND  
(General Fund Sub-fund)**

**REVENUE**

The source of funding consists of a \$1.15M transfer from the General Fund representing a flow through of the Port Authority's annual return.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 43%, \$105K was expended as of the second quarter.

**OPERATING EXPENDITURES**

Overall, 86%, \$592K was expended/encumbered as of the second quarter.

\$192K was expended and \$192K encumbered attributable to the annual agreement with the Metro Orlando Economic Development Commission.

\$150K was contributed to Seminole Community College's Small Business Development Program.

Detailed explanations of departmental expenditures can be found in the Economic Development Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**GRANTS & AIDS**

Overall, 24%, \$210K was expended as of the second quarter for local support of state funded Qualified Target Industries (QTI) and Job Growth Incentive projects.

# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter



	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
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### Transportation Trust Funds

#### Revenues

Taxes - Ad Valorem	1,462,643	1,784,921	1,735,623	1,735,623	1,508,635	-	(226,988)	(13.08)%
Taxes - Other	10,226,525	10,054,662	10,369,584	10,369,584	3,247,280	-	(7,122,304)	(68.68)%
Grants (Federal/State/Local)	2,666,883	591,886	673,439	738,537	(219,498)	-	(958,035)	(129.72)%
State Shared Revenues	5,447,989	5,484,399	5,585,394	5,585,394	2,073,068	-	(3,512,326)	(62.88)%
Charges for Services	26,600	41,591	25,000	25,000	13,625	-	(11,375)	(45.50)%
Interest Income	456,478	287,346	320,000	320,000	118,004	-	(201,996)	(63.12)%
Miscellaneous Revenues	835,695	1,092,819	120,000	120,000	439,786	-	319,786	266.49%
<b>Revenues Total</b>	<b>21,122,813</b>	<b>19,337,624</b>	<b>18,829,040</b>	<b>18,894,138</b>	<b>7,180,900</b>	<b>-</b>	<b>(11,713,238)</b>	<b>(61.99)%</b>

#### Expenditures

Personal Services	12,490,491	14,072,581	15,950,885	15,950,885	6,492,100	-	(9,458,785)	(59.30)%
Operating	11,467,631	11,992,210	11,334,540	11,346,802	4,352,056	4,550,108	(2,444,639)	(21.54)%
Internal Charges / Other	-	-	2,443,591	2,443,591	282,753	-	(2,160,838)	(88.43)%
Contra Expenditure	-	-	(2,429,623)	(2,429,623)	-	-	2,429,623	(100.00)%
Capital Equipment	880,056	1,761,108	764,780	764,780	107,024	224,308	(433,448)	(56.68)%
Capital Outlay	4,980,849	5,102,381	4,200,202	4,579,806	2,884,228	1,494,867	(200,710)	(4.38)%
Grants and Aid	250,000	10,714	10,714	10,714	9,322	-	(1,392)	(12.99)%
<b>Expenditures Total</b>	<b>30,069,027</b>	<b>32,938,994</b>	<b>32,275,089</b>	<b>32,666,955</b>	<b>14,127,483</b>	<b>6,269,283</b>	<b>(12,270,189)</b>	<b>(37.56)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>(8,946,214)</b>	<b>(13,601,370)</b>	<b>(13,446,049)</b>	<b>(13,772,817)</b>	<b>(6,946,583)</b>	<b>(6,269,283)</b>	<b>(556,951)</b>	<b>4.04%</b>

#### Sources / (Uses)

##### Intergovernmental Transfers

Transfers - In	6	5,648	-	-	-	-	-	-
Transfers - Out	(21,064)	(24,642)	(26,554)	(26,554)	(12,551)	-	14,003	(52.73)%
<b>Intergovernmental Transfers Total</b>	<b>(21,057)</b>	<b>(18,994)</b>	<b>(26,554)</b>	<b>(26,554)</b>	<b>(12,551)</b>	<b>-</b>	<b>14,003</b>	<b>(52.73)%</b>

##### Interfund Transfers

Transfers - In	8,653,113	15,088,357	11,958,928	11,958,928	-	-	(11,958,928)	(100.00)%
Transfers - Out	(1,146,313)	(1,223,163)	(1,253,299)	(1,253,299)	-	-	1,253,299	(100.00)%
<b>Interfund Transfers Total</b>	<b>7,506,800</b>	<b>13,865,194</b>	<b>10,705,629</b>	<b>10,705,629</b>	<b>-</b>	<b>-</b>	<b>(10,705,629)</b>	<b>(100.00)%</b>

<b>Sources / (Uses) Total</b>	<b>7,485,743</b>	<b>13,846,200</b>	<b>10,679,075</b>	<b>10,679,075</b>	<b>(12,551)</b>	<b>-</b>	<b>(10,691,626)</b>	<b>(100.12)%</b>
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#### Fund Balance

<b>Net Change in Fund</b>	<b>(1,460,472)</b>	<b>244,830</b>	<b>(2,766,974)</b>	<b>(3,093,742)</b>	<b>(6,959,134)</b>	<b>(6,269,283)</b>	<b>10,134,675</b>	<b>(327.59)%</b>
<b>Beginning Fund Balance</b>	<b>12,204,003</b>	<b>10,723,532</b>	<b>8,285,912</b>	<b>8,612,680</b>	<b>10,968,359</b>	<b>-</b>	<b>(2,355,679)</b>	<b>(27.35)%</b>
<b>Ending Fund Balance</b>	<b>10,743,532</b>	<b>10,968,362</b>	<b>5,518,938</b>	<b>5,518,938</b>	<b>4,009,225</b>	<b>(6,269,283)</b>	<b>(4,759,570)</b>	<b>(86.24)%</b>

Contains Funds 10101 & 10102

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**TRANSPORTATION TRUST FUNDS**

The Transportation Trust Funds consist of both the Transportation Trust Fund (10101) and the Ninth-Cent Fuel Tax Fund (10102).

**REVENUE**

A significant source of funding will consist of a \$12M transfer from the General Fund. The actual transfer from the General Fund usually takes place at the end of the year.

A discussion of the Ad Valorem Tax, Local Option Gas Tax, Constitutional Gas Tax, and County Gas Tax (Transportation Trust Fund) and the County Voted Gas Tax (Ninth-Cent Fuel Tax Fund) can be found in the Revenue section of this Fiscal Performance Report.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 41%, \$6.5M, was expended.

**OPERATING EXPENDITURES**

Overall, 78%, \$8.9M, was expended/encumbered for the following Departments (and Divisions within the Public Works Department):

**Planning and Development** expended/encumbered \$8.9M for Lynx Transit System.

**Public Works Roads-Stormwater** expended/encumbered \$2.4M.

**Public Works Traffic Engineering** expended/encumbered \$1.3M.

**Administrative Services** expended/encumbered \$461K.

**Public Works Engineering** expended/encumbered \$343K.


**Public Works Administration** expended \$6K.

Detailed explanations of departmental expenditures can be found in the Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel,

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fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

Overall, 12%, \$283K, was expended on allocated costs from internal service Departments.

**CONTRA EXPENDITURES**

As part of the development of the FY 2007/08 budget, costs of the Engineering Division which were directly attributable to capital projects were to be capitalized. The capitalization of Engineering costs to capital projects has not been recorded for the first and second quarter of FY 2007/08 as of March 31, 2008. Subsequent to March 31, 2008, a total of \$839,273.19 was capitalized for the first two quarters of the year.

**CAPITAL EQUIPMENT**

Overall, 43%, \$331K, was expended/encumbered.

**CAPITAL OUTLAY**

Overall, 96%, \$4.4M, was expended/encumbered, primarily for the Asphalt Resurfacing program.

Detailed information about all capital projects budgeted in FY 2007/08, as well as capital projects in the proposed FY 2008/09 budget can be found in the Capital Improvement Program Update Book, to be distributed for the July 30 & 31, 2008, Worksession Meetings. Information contained within the book includes a detailed description of each project, the current project status, updated expenditure information, and historical and projected future costs.

\*\*\*SEE CIP BOOK FOR INDIVIDUAL PROJECT STATUS\*\*\*





# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

### County Grant Funds

	FY 2005/06	FY 2006/07	FY 2007/08		FY 2007/08		FY 2007/08	
	Actual	Actual	Adopted	Amended	Actual	Encumbrance	Over/(Under)	Change
<b>Revenues</b>								
Grants (Federal/State/Local)	2,493,712	5,550,203	6,090,145	6,547,859	1,424,829	-	(5,123,030)	(78.24)
Interest Income	15,090	28,281	-	-	12,458	-	12,458	0.00
Miscellaneous Revenues	56	2,477	-	-	405	-	405	0.00
<b>Revenues Total</b>	<b>2,508,859</b>	<b>5,580,961</b>	<b>6,090,145</b>	<b>6,547,859</b>	<b>1,437,692</b>	<b>-</b>	<b>(5,110,167)</b>	<b>(78.24)%</b>
<b>Expenditures</b>								
Personal Services	653,925	697,090	710,000	691,900	258,315	-	(433,585)	(62.67)
Operating	760,209	477,170	1,174,899	1,142,650	204,161	363,149	(575,340)	(50.35)
Internal Charges / Other	-	-	25,916	25,916	4,417	-	(21,499)	(82.96)
Capital Equipment	718,839	125,332	87,950	491,318	69,404	-	(421,914)	(85.87)
Capital Outlay	67,836	2,372,619	3,405,937	3,492,532	535,521	1,520,584	(1,436,427)	(41.13)
Grants and Aid	193,338	2,029,537	1,043,587	1,061,687	483,955	506,390	(71,342)	(6.72)
<b>Expenditures Total</b>	<b>2,394,146</b>	<b>5,701,748</b>	<b>6,448,289</b>	<b>6,906,003</b>	<b>1,555,773</b>	<b>2,390,123</b>	<b>(2,960,107)</b>	<b>(277.47)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>114,713</b>	<b>(120,787)</b>	<b>(358,144)</b>	<b>(358,144)</b>	<b>(118,081)</b>	<b>(2,390,123)</b>	<b>(2,150,060)</b>	<b>600.33</b>
<b>Sources / (Uses)</b>								
<b>Intergovernmental Transfers</b>								
Transfers - Out	(145,308)	-	-	-	-	-	-	-
<b>Intergovernmental Transfers Total</b>	<b>(145,308)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>								
Transfers - In	216,750	-	-	-	-	-	-	-
<b>Interfund Transfers Total</b>	<b>216,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources / (Uses) Total</b>	<b>71,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>186,155</b>	<b>(120,787)</b>	<b>(358,144)</b>	<b>(358,144)</b>	<b>(118,081)</b>	<b>(2,390,123)</b>	<b>(2,150,060)</b>	<b>600.33%</b>
<b>Beginning Fund Balance</b>	<b>217,322</b>	<b>208,967</b>	<b>358,144</b>	<b>358,144</b>	<b>115,128</b>	<b>-</b>	<b>(243,016)</b>	<b>(67.85)%</b>
<b>Ending Fund Balance</b>	<b>403,476</b>	<b>88,180</b>	<b>-</b>	<b>-</b>	<b>(2,953)</b>	<b>(2,390,123)</b>	<b>(2,393,076)</b>	<b>532.48%</b>

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**COUNTY GRANTS FUND**

**REVENUE**

County grant funds represent receipt of several types of grant awards

Revenue is established upon approval of the award. Entitlement grant revenue is established during the budget approval process.

**EXPENDITURES**

\$4M has been expended/encumbered, 78% is available.

*Tank Inspections* - Florida Department of Environmental Protection to Public Safety 2007/08 task assignment \$151,367 - 2008/09 task assignment \$155,039.

*Petroleum Clean-up* – Florida Department of Environmental Protection to Public Safety. 2007/08 task assignment \$303, 508 - 2008/09 task assignment amount not yet determined.

\*\*The grants listed above are on a State fiscal year which runs from July through June of each year.

The following grants are established as reimbursement grants:

*Hazardous Mitigation (Window Grant)* - \$867,000, carry forward amount \$817,731. FEMA passed through the Florida Department of Community Affairs. Administrative Services - window retrofit of Public Safety building. This grant will not be utilized.

*Emergency Management Performance – Base Grant* \$102,959 State of Florida, Division of Emergency Management. Approximately \$40,000 more may be awarded from FEMA. Public Safety must use the funds to enhance its Emergency Management Program, and may not be carried forward. A dollar-for-dollar match for the non-federal portion of the grant is required.

*Hurricane Housing Recovery Grant* \$2,199,761, carry forward amount \$540,803. Florida Housing Finance Corporation to Community Services for housing recovery needs due to hurricanes. This grant expires June 30, 2008.

*Hazards Analysis Grant* - \$6,575 Florida Division of Emergency Management to Public Safety for on-site visits to facilities chemical processes.

*E-911 Enhancements* - \$1,694,703. Florida E-911 Board to Public Safety for replacement of equipment. This grant was awarded April 2008 and expires in 1 year.

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*Safe Kids Coalition Grant - \$5,000.* Safe Kids Worldwide to Public Safety for the distribution of child safety car seats.

*FRDAP – Jetta Point \$200,000 carry forward amount \$200,000.* Florida Department of Environmental Protection to Leisure Services. The purpose of the grant is to financially assist local governments with improving land for public outdoor recreational use. The 50% match is satisfied through In-kind Services.

*Orlando UASI Grant \$412,273.* Memorandum of Agreement through the Orange County Sheriff's Office for the Orlando Urban Area. Public Safety is a sub-grantee recipient of equipment providing the County the ability to respond to a terrorist threat or act.

*USAR Grant \$382,407, carry forward \$337,079.* Federal Department of Homeland Security to Public Safety. Funds are used for equipment, training and the maintenance, repair, and replacement of Urban Search and Rescue Response (USAR) equipment and supplies. This grant is complete.

*USAR Maintenance \$152,365, carry forward \$119,773.* Federal Department of Homeland Security to Public Safety for the maintenance of the above listed equipment. This grant is complete.

*Hazardous Response - \$38,412 annual allocation, carry forward \$58,616 (balance of 05/06 and 06/07).* Federal Department of Homeland Security to Public Safety. Funding for hazardous materials training, and for the maintenance and repair of Hazardous Materials Response equipment.


*Homeland Security Strategy Grant - \$43,649.* U.S. Department of Homeland Security to Public Safety. This is new funding this year for the planning, training and exercises related to local, state of federal homeland security efforts. This allocation expires April 2010.

*MARC Sustainment of Mutual Aid Radio - \$19,649, carry forward \$19,649.* Department of Financial Services/Division of State Fire Marshal to Public Safety for maintenance and sustainment of the Mutual Aid Radio Cache. This grant expired January 2008.

*Monitoring Storm water Retrofit - \$255,701* Florida Department of Environmental Protection to Public Works. This grant entails three (3) projects; Elder Creek Stormwater Facility Performance efficiency evaluation, Navy Canal Stormwater Facility Performance efficiency evaluation, and Cameron Ditch Stormwater Facility Performance efficiency Evaluation. This allocation expires August 2012.

*Shelter Plus Care - \$734,040 carry forward \$618,994.* U.S. Department of Housing and Urban Development (HUD) to Community Services. Rental assistance to supportive

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services for hard-to-serve homeless persons with disabilities, (primarily those who are seriously mentally ill; have chronic problems with alcohol, drugs, or both; or have acquired AIDS and related diseases) and their families. This grant expires September 2010.

*Waste Reduction and Recycling Grant \$495,817 carry forward \$476,383. Florida Department of Environmental Protection to Environmental Services/Public Works. Feasibility Study of Waste Tire Use in Pollution Control for Stormwater Management and Water Conservation in Florida. Project completion date December 08.*

Public Works Grants reported in the Capital Project Section:

*SR 426/CR 419 Oviedo LAP \$1,410,000*

*SR 46 Gateway Sidewalk Design & Construction LAP - \$400,000*

*Lockhart Smith Canal Storm water grant \$2,738,755*

*Fernwood Blvd. Pedestrian Crossing \$120,000, expires Sept. 08.*

**Seminole County, Florida**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**

**FY 2007/08 2nd Quarter**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Adopted</b>	<b>FY 2008 Amended</b>	<b>FY 2008 Actual</b>	<b>FY 2008 Encumbrance</b>	<b>FY 2008 Over/(Under)</b>	<b>FY 2008 Change</b>
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**11901 Community Development Block Grant**

**Revenues**

Grants (Federal/State/Local)	1,545,486	3,418,177	5,143,253	5,143,253	463,069	-	(4,680,184)	(91.00)%
Miscellaneous Revenues	4,400	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>1,549,886</b>	<b>3,418,177</b>	<b>5,143,253</b>	<b>5,143,253</b>	<b>463,069</b>	<b>-</b>	<b>(4,680,184)</b>	<b>(91.00)%</b>

**Expenditures**

Personal Services	370,648	334,990	498,057	536,050	225,778	-	(310,272)	(57.88)%
Operating	338,452	407,392	899,890	861,897	164,497	45,951	(651,449)	(75.58)%
Internal Charges / Other	-	-	1,946	1,946	571	-	(1,375)	(70.66)%
Capital Equipment	19,590	10,029	-	-	-	-	-	-
Capital Outlay	35,826	746,696	1,492,938	1,492,938	38,552	731,415	(722,970)	(48.43)%
Grants and Aid	740,767	1,983,182	2,250,422	2,250,422	90,291	664,775	(1,495,356)	(66.45)%
<b>Expenditures Total</b>	<b>1,505,282</b>	<b>3,482,289</b>	<b>5,143,253</b>	<b>5,143,253</b>	<b>519,689</b>	<b>1,442,141</b>	<b>(3,181,422)</b>	<b>(61.86)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>44,603</b>	<b>(64,112)</b>	<b>-</b>	<b>-</b>	<b>(56,620)</b>	<b>(1,442,141)</b>	<b>1,498,762</b>	<b>-</b>

**Fund Balance**

<b>Net Change in Fund</b>	<b>44,603</b>	<b>(64,112)</b>	<b>-</b>	<b>-</b>	<b>(56,620)</b>	<b>(1,442,141)</b>	<b>1,498,761</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(78,803)</b>	<b>(34,199)</b>	<b>-</b>	<b>-</b>	<b>(98,311)</b>	<b>-</b>	<b>98,311</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>(34,199)</b>	<b>(98,311)</b>	<b>-</b>	<b>-</b>	<b>(154,931)</b>	<b>(1,442,141)</b>	<b>(1,287,210)</b>	<b>-</b>

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**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

**REVENUE**

The source of funding for this grant is the U.S. Department of Housing and Urban Development (HUD). The annual award is approximately \$2.4M. A timely expenditure test is conducted by HUD at July 31<sup>st</sup> of each year; unexpended funds in excess of 150% of the current year award may result in a decrease of the next year's award by the amount of the excess funds. These funds do not have an expiration date.

CDBG is an entitlement grant and provides a multitude of services, 70% of which must be to low to moderate income individuals. Services include child and medical care, funding to non-profit agencies, and demolition of vacant dilapidated residential structures. Infrastructure improvements including potable water, sanitary sewer, and paved roads may be applied for. To qualify for infrastructure improvements the entire census tract block group must be low to moderate income and application for grant funding is requested by local cities commission designee. These services are bid on a request for proposal by the county's purchasing department and are performed by outside contractors.

Community Development Block Grant award for the new fiscal year is established during the budget approval process. The available balances for the previous year awards are carried forward at the Second Public Hearing.

**EXPENDITURES**

\$2.3M has been expended/encumbered.

Carry forward for FY 2007/08 at the second public hearing was \$2,670,901. **The grant balance reflected is not currently tried-up for FY 2006/07 close out. Programmatically, CDBG is split between Low Income Assistance and Community Development Grants.**

The following table summarizes the active CDBG project balances by Action Plan Year at 3/31/08:

Action Plan Year	Funded Amount	Project Funds Spent	Balance at 3/31/08
FY2002-03	\$2,888,456	\$2,888,456	\$0
FY2003-04	\$2,269,181	\$2,215,551	\$53,630
FY2004-05	\$2,785,797	\$1,851,719	\$934,078
FY2005-06	\$3,029,071	\$2,924,964	\$104,107
FY2006-07	\$2,463,600	\$1,034,790	\$1,428,810
FY2007-08	\$2,472,352	\$380,319	\$2,092,033
<b>Totals</b>	<b>\$15,908,457</b>	<b>\$11,295,799</b>	<b>\$4,612,658</b>
<b>% of Funded Amount</b>		<b>71.00%</b>	<b>29.00%</b>

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**PROJECTS**

*Anchor Road Storm water Improvements - \$400,000*

The City of Casselberry will receive \$400,000 to make major improvements on Anchor Road (to provide covered drainage, which will allow for roadside sidewalks), adjacent to the County's East Altamonte CDBG target area. CDBG funding will leverage \$1.1M from the Seminole County Public Works Department Storm water Division and \$356,964 in City of Casselberry funding. This project began in December of 2007 and is expected to be complete 12/31/2009, it is in design phase.

*City of Sanford: Westside Recreation Facility Expansion - \$700,000*

The City of Sanford will receive \$700,000 to renovate and expand the Westside Recreational Facility on Persimmon Avenue in the Goldsboro target area. The total budget for the project is \$2.5M, and leveraging is committed from the City and the Boys and Girls Club (\$500K each), and approximately \$200K from CPH Engineers for pro-bono services. The County will recommend a minimum of \$300K in Program Year 2008/09, for a total of at least \$1M in CDBG funding over two years (\$700K and \$300K respectively) The City of Sanford is encouraged to seek and/or provide additional funding, as needed. The anticipated start date for this project is 10/1/2008, and is expected to complete 6/30/2009.

*Jamestown Sanitary Sewer Installation - \$875,900 (includes \$193,900 of FY07/08 award and \$682,000 of carry-forward funding from completed or defunded prior year projects) + \$567,340 of carry-forward funding from prior year Phase 1 funding and \$15,315 of carry-forward funding from Project Design Phase = Total project funding of \$1,458,555 available at 10/1/07. Funding for Phase 2 construction to complete the installation of a sanitary sewer system throughout the Jamestown CDBG target area. The project start date was 4/30/2008 and its estimated completion 10/31/2008.*

*Lockhart's Subdivision Phase 1 Potable Water Installation, Engineering Design - \$394,470*

Funding for Phase 1 engineering design to install a centralized potable water system. This activity will fund the development of construction plans and specifications for Lockhart's Subdivision. Construction funding will be recommended for 2008/09, along with funding the engineering and design for the remainder of the system and if necessary for further construction in subsequent program years.

*Planning and Administration - \$494,470*

20% of the total allocation is for planning and administrative activities of the Community Development Office, which includes staff, operating expenses, and professional and consulting services for the implementation of projects and activities.



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- SWOP New Workshop Building (2006-0011) - \$100,000  
Project cancelled at the request of SWOP; funds will be reassigned to the Lockhart Potable Water Project via the next Action Plan Amendment.
- Excess funds from completed projects awaiting assignment to ongoing/new projects via the next Action Plan Amendment - \$ 66,256



**Seminole County, Florida**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**

**FY 2007/08 2nd Quarter**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Adopted</b>	<b>FY 2008 Amended</b>	<b>FY 2008 Actual</b>	<b>FY 2008 Encumbrance</b>	<b>FY 2008 Over/(Under)</b>	<b>FY 2008 Change</b>
<b>11902 HOME Program Grant</b>								
<b>Revenues</b>								
Grants (Federal/State/Local)	997,858	1,345,590	3,679,745	3,679,745	372,067	-	(3,307,678)	(89.89)%
Interest Income	-	664	-	-	168	-	168	-
Miscellaneous Revenues	-	-	-	-	23,500	-	23,500	-
<b>Revenues Total</b>	<b>997,858</b>	<b>1,346,254</b>	<b>3,679,745</b>	<b>3,679,745</b>	<b>395,735</b>	<b>-</b>	<b>(3,284,010)</b>	<b>(89.25)%</b>
<b>Expenditures</b>								
Personal Services	101,836	89,008	52,688	52,688	26,408	-	(26,280)	(49.88)%
Operating	28,067	7,353	102,211	102,211	30,359	51,109	(20,743)	(20.29)%
Grants and Aid	855,120	1,238,248	3,524,846	3,524,846	482,156	1,974,084	(1,068,607)	(30.32)%
<b>Expenditures Total</b>	<b>985,023</b>	<b>1,334,609</b>	<b>3,679,745</b>	<b>3,679,745</b>	<b>538,923</b>	<b>2,025,193</b>	<b>(1,115,630)</b>	<b>(30.32)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>12,835</b>	<b>11,645</b>	<b>-</b>	<b>-</b>	<b>(143,188)</b>	<b>(2,025,193)</b>	<b>2,168,380</b>	<b>-</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>12,835</b>	<b>11,645</b>	<b>-</b>	<b>-</b>	<b>(143,188)</b>	<b>(2,025,193)</b>	<b>2,168,381</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>38,542</b>	<b>51,377</b>	<b>-</b>	<b>-</b>	<b>63,022</b>	<b>-</b>	<b>(63,022)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>51,377</b>	<b>63,022</b>	<b>-</b>	<b>-</b>	<b>(80,166)</b>	<b>(2,025,193)</b>	<b>(1,945,027)</b>	<b>-</b>

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FY 2007/08 – 2<sup>ND</sup> QUARTER**



**HOME PROGRAM GRANT FUND**

**REVENUE**

The source of funding for this grant is the U.S. Department of Housing and Urban Development (HUD). The annual award is approximately \$1M with a 5 year spending time frame before the grant expires.

HOME is an entitlement grant and provides services to Non-profit agencies and Community Housing Development Organizations (CHDOs) to provide home ownership and rental to low income households. Additional services include transitional housing to victims of domestic abuse and the developmentally disabled and the housing of women and children who are victims of substance abuse. The grant also provides for TBRA – tenant based rental assistance, a two year self sufficiency program, and can be utilized by individuals furthering their education or acquiring job skills.

HOME Grant award for the new fiscal year is established during the budget approval process. The available balances for the previous year awards are carried forward at the Second Public Hearing.

**EXPENDITURES**

*HOME Program Initiative* –\$2.6M was expended/encumbered.

Carry forward for FY 2007/08 at the second public hearing was \$2,532,567. **The grant balance reflected is not currently trued-up for FY 2006/07 close out.**

The following table summarizes the HOME project balances by each HOME Fund Year as of 3/31/08:


HOME Fund Year	Funded Amount	HOME Funds Spent	Balance at 3/31/08
HOME 03-04	\$1,261,833	\$1,056,908	\$204,925
HOME 04-05	\$1,397,438	\$958,051	\$439,387
HOME 05-06	\$1,227,850	\$650,551	\$577,299
HOME 06-07	\$1,155,786	\$346,376	\$809,410
HOME 07-08	\$1,147,178	\$28,399	\$1,118,779
Totals	\$6,190,085	\$3,040,285	\$3,149,800
Percent of Funded Amount		49.12%	50.88%

**PROJECTS**

Projects detailed in the One Year Action Plan for FY 2007/08 are as follows:

*Planning and Administration* - \$112,500 (plus carry-forward of \$42,399 = \$154,899).

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A total of \$112,500 (10% of the grant allocation) is allocated for planning and administrative activities of the Community Development Office, which includes staff and operating expenses, and professional and consulting services for the implementation of projects and activities. Carry-forward funds are mostly used to pay for Contracted Services related to the TBRA Program.

*Affordable Housing Assistance Program \$262,506 (plus carry-forward of \$540,915 = \$803,421)*

These funds will be made available to a local for-profit or nonprofit housing developer to produce affordable homeowner or rental housing to income eligible households.

*CHDO Homeownership or Rental Housing - \$500,000 (plus carry-forward of \$1,005,538 = \$1,505,538)*

HOME funds are statutorily required to be awarded to a county-certified Community Housing Development Organization (CHDO). The funds will be granted to a CHDO that will provide affordable homeowner or rental opportunities to income eligible households. This represents over 44% of the years allocation, exceeding the required 15%, as required by HOME regulations.

*Tenant-Based Rental Assistance (TBRA) - \$250,000 (plus carry-forward of \$883,423 = \$1,133,423)*

The TBRA Program provides rental assistance to extremely low and very low income households. Assistance continues to be targeted for the County's Self-Sufficiency Program, or for elderly or disabled households.

**ADDI Program (American Dream Downpayment Initiative)**

*Down Payment Assistance - \$22,172 (plus carry-forward of \$60,292 = \$82,464)*

As required by Federal regulation, this program assists first time homebuyers with down payment assistance. ADDI is used in conjunction with State Housing Initiatives Partnership (SHIP) Program down payment assistance funds to assist in providing down payment assistance for lower income households.



**Seminole County, Florida**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**

**FY 2007/08 2nd Quarter**

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
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**11904 Emergency Shelter Grants**

**Revenues**

Grants (Federal/State/Local)	105,559	105,252	106,251	106,251	62,509	-	(43,742)	(41.17)%
<b>Revenues Total</b>	<b>105,559</b>	<b>105,252</b>	<b>106,251</b>	<b>106,251</b>	<b>62,509</b>	<b>-</b>	<b>(43,742)</b>	<b>(41.17)%</b>

**Expenditures**

Operating	31,667	31,500	31,875	31,875	31,875	-	-	-
Grants and Aid	73,892	73,752	74,376	74,376	37,316	37,060	-	-
<b>Expenditures Total</b>	<b>105,559</b>	<b>105,252</b>	<b>106,251</b>	<b>106,251</b>	<b>69,191</b>	<b>37,060</b>	<b>-</b>	<b>-</b>
Revenue Over/(Under) Expd	-	-	-	-	(6,682)	(37,060)	43,742	-

**Fund Balance**

Net Change in Fund	-	-	-	-	(6,682)	(37,060)	43,742	-
Beginning Fund Balance	(1)	(1)	-	-	(1)	-	1	-
<b>Ending Fund Balance</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(6,683)</b>	<b>(37,060)</b>	<b>(30,377)</b>	<b>-</b>

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**EMERGENCY SHELTER GRANT FUND**

**REVENUE**

The source of funding for this grant is the U.S. Department of Housing and Urban Development (HUD). The annual award is approximately \$100K, and may not be carried forward.

ESG is an entitlement grant and designed for homeless prevention, mortgage payment assistance, rental and utility assistance, and contributes to the operating expenses of homeless shelters in Seminole County.

Emergency Shelter Grant award for the new fiscal year is established during the budget approval process. Funding expires on 9/30 so there is no carry forward amount.

**EXPENDITURES**

*Emergency Shelter Grant* – \$106K was expended/encumbered.

**PROJECTS**

*Homelessness Prevention* - \$31,875

The Community Assistance Division continues to provide homeless prevention services for households under threat of eviction or foreclosure, to provide utility assistance to prevent the disruption of utilities, and/or for security deposit assistance for rental housing. The statutory dollar-for-dollar match is provided by in-kind services and costs from the County's Community Assistance Division.

*Rescue Outreach Mission: Homeless Shelter Assistance* - \$37,188

The Rescue Outreach Mission of Sanford is funded for operating and maintenance expenses. The Mission provides emergency homeless shelter services and serves approximately 85,000 meals annually to homeless and extremely low income persons, and is expected to provide shelter for approximately 600 unduplicated persons during the year. The grant is matched on a dollar-for-dollar basis by various grants, financial donations, and professional services.

*The Seminole County Victim's Rights Coalition (a/k/a SafeHouse of Seminole): Homeless Shelter Assistance* - \$37,188.

SafeHouse is funded for operating and maintenance expenses. SafeHouse provides emergency homeless shelter services and provides shelter to approximately 280 unduplicated persons annually. The grant is matched on a dollar-for-dollar basis by various grants, financial donations, and professional services.

**Seminole County, Florida**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**  
**FY 2007/08 2nd Quarter**

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>11905 Community Service Block Grant</b>								
<b>Revenues</b>								
Grants (Federal/State/Local)	225,448	234,598	230,401	235,802	111,728	-	(124,074)	(52.62)%
Interest Income	(0)	100	-	-	525	-	525	-
<b>Revenues Total</b>	<b>225,448</b>	<b>234,698</b>	<b>230,401</b>	<b>235,802</b>	<b>112,253</b>	<b>-</b>	<b>(123,549)</b>	<b>(52.40)%</b>
<b>Expenditures</b>								
Personal Services	96,518	118,812	116,809	116,809	56,870	-	(59,939)	(51.31)%
Operating	133,630	120,562	133,873	139,274	37,945	3,715	(97,614)	(70.09)%
Internal Charges / Other	-	-	150	150	148	-	(2)	(1.33)%
<b>Expenditures Total</b>	<b>230,148</b>	<b>239,374</b>	<b>250,832</b>	<b>256,233</b>	<b>94,963</b>	<b>3,715</b>	<b>(157,555)</b>	<b>(61.49)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>(4,700)</b>	<b>(4,676)</b>	<b>(20,431)</b>	<b>(20,431)</b>	<b>17,290</b>	<b>(3,715)</b>	<b>(34,006)</b>	<b>166.44%</b>
<b>Sources / (Uses)</b>								
<b>Interfund Transfers</b>								
Transfers - In	5,000	4,775	20,431	20,431	-	-	(20,431)	(100.00)%
Interfund Transfers Total	5,000	4,775	20,431	20,431	-	-	(20,431)	(100.00)%
<b>Sources / (Uses) Total</b>	<b>5,000</b>	<b>4,775</b>	<b>20,431</b>	<b>20,431</b>	<b>-</b>	<b>-</b>	<b>(20,431)</b>	<b>(100.00)%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>300</b>	<b>99</b>	<b>-</b>	<b>-</b>	<b>17,290</b>	<b>(3,715)</b>	<b>(13,575)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(379)</b>	<b>(79)</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>(21)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>(79)</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>17,311</b>	<b>(3,715)</b>	<b>(21,026)</b>	<b>-</b>

**SEMINOLE COUNTY GOVERNMENT  
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FY 2007/08 – 2<sup>ND</sup> QUARTER**



**COMMUNITY SERVICES BLOCK GRANT FUND**

**REVENUE**

The source of funding for this grant is the Florida Department of Community Affairs. The annual award is approximately \$230K. Funding expires on 9/30 so there is no carry forward amount, although the State reallocates unused funds. Payments for direct client assistance include rent, utility, childcare and improved access to computer work space to acquire and maintain employment under CSBG.

Community Services Block Grant award for the new fiscal year is established during the budget approval process.

**EXPENDITURES**

\$31K has been expended/encumbered for direct client assistance.

**PROJECTS**

*Cash Match - \$20,431*

The cash match is provided by the general fund.

*In-kind Match - \$25,648*

The In-kind match is provided by the salaries for the Division Manager, Program Manager, Accountant, Business Manager and telephone service.

*Administration - \$15,982*

Allocation includes travel, transportation, rental & leases, printing, internal charges, office supplies, operating supplies, operating equipment and books, dues publications.

*Personal Services - \$116,809*

*Direct Client Assistance - \$118,041*

20-30 clients will receive rental/mortgage payments, in order to acquire/maintain employment and/or to complete post-secondary education certificate or diploma. An additional 5 young adults will receive “vocational training” to develop technical skills necessary to find employment in construction and/or related fields.

Seminole County, Florida

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 - 2nd Quarter



	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
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**SHIP Affordable Housing Trust Funds**

**Revenues**

State Shared Revenues	4,214,206	3,084,060	12,104,204	12,104,204	7,685,469	-	(4,418,735)	(36.51)%
Interest Income	117,435	483,212	-	-	131,260	-	131,260	-
Miscellaneous Revenues	-	23,397	-	-	310,771	-	310,771	-
<b>Revenues Total</b>	<b>4,331,641</b>	<b>3,590,669</b>	<b>12,104,204</b>	<b>12,104,204</b>	<b>8,127,500</b>	-	<b>(3,976,704)</b>	<b>(32.85)%</b>

**Expenditures**

Personal Services	219,494	305,387	763,919	821,440	156,007	-	(665,433)	(81.01)%
Operating	92,982	69,175	203,151	145,630	16,068	13,384	(116,178)	(79.78)%
Internal Charges / Other	-	-	150	150	745	-	595	396.67%
Capital Equipment	8,305	-	-	-	-	-	-	-
Grants and Aid	4,010,861	3,216,108	11,136,984	11,136,984	5,126,443	1,844,141	(4,166,401)	(37.41)%
<b>Expenditures Total</b>	<b>4,331,641</b>	<b>3,590,670</b>	<b>12,104,204</b>	<b>12,104,204</b>	<b>5,299,263</b>	<b>1,857,525</b>	<b>(4,947,417)</b>	<b>(40.87)%</b>
<b>Revenue Over/(Under) Expd</b>	-	(1)	-	-	<b>2,828,237</b>	<b>(1,857,525)</b>	<b>(970,713)</b>	-

**Fund Balance**

<b>Net Change in Fund</b>	-	(1)	-	-	<b>2,828,237</b>	<b>(1,857,525)</b>	<b>(970,712)</b>	-
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	(1)	-	-	<b>2,828,237</b>	<b>(1,857,525)</b>	<b>(4,685,762)</b>	-

# SEMINOLE COUNTY GOVERNMENT

## FISCAL PERFORMANCE REPORT

### FUND SUMMARY

FY 2007/08 – 2<sup>ND</sup> QUARTER



## AFFORDABLE HOUSING TRUST FUNDS

### REVENUE

State Housing Initiative Program acts as an entitlement grant in that a portion of the proceeds from documentary stamps are divided between the counties to support SHIP. It provides home repair, reconstruction, down payment assistance, new construction and disaster mitigation funding for low income citizens.

New award revenue is received beginning in July of each year. The award and program income received must be expended in three (3) years or returned.

### EXPENDITURES

Expenditures are representative of a consolidated report of the open grant years. In June of each year the oldest year is closed out and in July the new State documentary stamp appropriation is received. The grant allows for 10% of the award to be used for administration costs. The FY 2006/07 unexpended revenues of \$8.3M plus the earned program income has been carried forward into FY 2007/08.

SHIP Distribution Year	Total Funds Received	Total Funds Spent	Cash Balance at 3/31/08
SHIP 05-06 (7/1/05- 6/30/08)	\$6,073,805	\$5,068,685	\$1,005,120
SHIP 06-07 (7/1/06- 6/30/09)	\$5,059,180	\$2,191,669	\$2,867,511
SHIP 07-08 (7/1/07- 6/30/10)	\$4,595,689	\$877,857	\$3,717,832
SHIP 08-09 (7/1/08- 6/30/11)	\$0	\$0	\$0
Totals	\$15,728,674	\$8,138,211	\$7,590,463
Percent of Funds Available		51.74%	48.26%

### PROJECTS

The grants and aids budget amounted to \$11.1M. \$7.0M was expended/encumbered and \$2.1M was pledged to cover approved applications for Purchase Assistance and Home Rehabilitation/Reconstruction clients, for a total of 81% of the budget. These funds were used for purchase assistance, residential and rental new construction, foreclosure prevention, and home rehabilitation/reconstruction. SHIP Year 07/08 Budget


- *Purchase Assistance - \$1,550,000 (plus \$4,330,000 carry-forward = \$5,880,000)*
- *Home Rehabilitation - \$200,000*
- *New Home Construction - \$880,000 (plus \$120,960 carry-forward = \$1,000,960)*
- *Home Acquisition & Rehabilitation - \$215,000 (plus \$2,779,523 carry-forward = \$2,994,523)*
- *Foreclosure Prevention - \$80,000 (plus \$41,323 carry-forward = \$121,323)*
- *Home Reconstruction - \$400,000 (plus \$498,808 carry-forward = \$898,808)*
- *Rental Construction - \$79,550 (plus \$958 carry-forward = \$80,508)*

# SEMINOLE COUNTY GOVERNMENT

## FISCAL PERFORMANCE REPORT

### FUND SUMMARY

FY 2007/08 – 2<sup>ND</sup> QUARTER



*Home Reconstruction - \$400,000*

*Rental Construction - \$79,550*

**SHIP Year 05/06 and 06/07 Carry-Forward:**

*Purchase Assistance - \$4,330,000*

*New Home Construction - \$120,960*

*Home Acquisition & Rehabilitation - \$2,779,253*

*Foreclosure Prevention - \$41,323*

*Home Reconstruction - \$498,808*

*Rental Construction - \$958*



# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

for the six months ending March 31, 2008



### Development Review / Building Fund

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>Revenues</b>								
Charges for Services	4,610,151	4,661,065	3,013,500	3,013,500	1,429,198	-	(1,584,302)	(52.57)%
Interest Income	165,050	176,193	110,000	110,000	44,199	-	(65,801)	(59.82)%
Miscellaneous Revenues	135,471	105,353	25,000	25,000	4,614	-	(20,386)	(81.54)%
<b>Revenues Total</b>	<b>4,910,672</b>	<b>4,942,611</b>	<b>3,148,500</b>	<b>3,148,500</b>	<b>1,478,011</b>	<b>-</b>	<b>(1,670,489)</b>	<b>(53.06)%</b>
<b>Expenditures</b>								
Personal Services	5,342,705	6,110,161	3,704,890	3,704,890	1,537,645	-	(2,167,245)	(58.50)%
Operating	698,150	712,574	237,493	237,493	28,225	36,667	(172,601)	(72.68)%
Internal Charges / Other	-	-	447,854	447,854	42,329	-	(405,525)	(90.55)%
Capital Equipment	143,239	49,031	27,900	27,900	25,468	-	(2,432)	(8.72)%
Capital Outlay	4,167	27,582	-	-	-	-	-	-
<b>Expenditures Total</b>	<b>6,188,261</b>	<b>6,899,348</b>	<b>4,418,137</b>	<b>4,418,137</b>	<b>1,633,667</b>	<b>36,667</b>	<b>(2,747,803)</b>	<b>(62.19)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>(1,277,589)</b>	<b>(1,956,737)</b>	<b>(1,269,637)</b>	<b>(1,269,637)</b>	<b>(155,656)</b>	<b>(36,667)</b>	<b>(1,077,314)</b>	<b>84.85%</b>
<b>Sources / (Uses)</b>								
<b>Interfund Transfers</b>								
Transfers - In	895,000	1,000,000	-	-	-	-	-	-
Interfund Transfers Total	895,000	1,000,000	-	-	-	-	-	-
<b>Sources / (Uses) Total</b>	<b>895,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>(382,589)</b>	<b>(956,737)</b>	<b>(1,269,637)</b>	<b>(1,269,637)</b>	<b>(155,656)</b>	<b>(36,667)</b>	<b>(1,077,314)</b>	<b>84.85%</b>
<b>Beginning Fund Balance</b>	<b>4,237,308</b>	<b>3,854,719</b>	<b>3,009,900</b>	<b>3,009,900</b>	<b>2,897,983</b>	<b>-</b>	<b>111,917</b>	<b>3.72%</b>
<b>Ending Fund Balance</b>	<b>3,854,719</b>	<b>2,897,982</b>	<b>1,740,263</b>	<b>1,740,263</b>	<b>2,742,327</b>	<b>(36,667)</b>	<b>(1,038,731)</b>	<b>(59.69)%</b>

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**DEVELOPMENT REVIEW / BUILDING FUND**

**REVENUE**

See the Revenue Summary section for a detailed discussion of Permitting Revenues. This revenue source is disclosed on both the Major Revenue Summary schedule (Building Permit Fees) and the Development Review Fund revenue page, where monthly and historical collections are reported.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 41%, \$1.5M, was expended in the first six months of FY 2007/08.

**OPERATING EXPENDITURES**

Overall, 27%, \$65K, was expended/encumbered in the first six months of FY 2007/08 by the Planning and Development Department. Detailed explanations of departmental expenditures can be found in the Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**CAPITAL EQUIPMENT**

Overall, 91%, \$25K, was expended in the first six months of FY 2007/08.

# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>11200 Fire Protection Fund</b>								
<b>Revenues</b>								
Taxes - Ad Valorem	37,735,368	46,430,402	45,926,178	45,926,178	40,110,910	-	(5,815,268)	(12.66)%
Grants (Federal/State/Local)	282,095	7,994	-	10,710	-	-	(10,710)	(100.00)%
State Shared Revenues	73,697	75,102	75,000	75,000	19,122	-	(55,878)	(74.50)%
Charges for Services	2,777,937	3,141,943	3,000,000	3,000,000	1,802,736	-	(1,197,264)	(39.91)%
Interest Income	1,020,818	1,833,591	600,000	600,000	656,502	-	56,502	9.42%
Miscellaneous Revenues	155,605	160,216	-	23,482	235,301	-	211,819	902.05%
<b>Revenues Total</b>	<b>42,045,520</b>	<b>51,649,248</b>	<b>49,601,178</b>	<b>49,635,370</b>	<b>42,824,571</b>	<b>-</b>	<b>(6,810,799)</b>	<b>(13.72)%</b>
<b>Expenditures</b>								
Personal Services	27,991,397	30,057,601	32,558,051	32,558,051	14,728,552	-	(17,829,499)	(54.76)%
Operating	5,873,830	6,005,939	3,778,733	3,921,459	1,376,170	973,047	(1,572,245)	(40.09)%
Internal Charges / Other	-	-	6,447,861	6,447,861	236,228	-	(6,211,633)	(96.34)%
Capital Equipment	2,669,014	2,118,413	1,595,928	1,605,928	652,762	771,397	(181,769)	(11.32)%
Capital Outlay	727,621	2,633,609	9,942,882	11,456,093	1,507,936	612,616	(9,335,541)	(81.49)%
Grants and Aid	-	229,750	198,121	203,362	203,362	-	-	-
<b>Expenditures Total</b>	<b>37,261,861</b>	<b>41,045,312</b>	<b>54,521,576</b>	<b>56,192,754</b>	<b>18,705,010</b>	<b>2,357,060</b>	<b>(35,130,687)</b>	<b>(62.52)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>4,783,659</b>	<b>10,603,936</b>	<b>(4,920,398)</b>	<b>(6,557,384)</b>	<b>24,119,561</b>	<b>(2,357,060)</b>	<b>(28,319,888)</b>	<b>431.88%</b>
<b>Sources / (Uses)</b>								
<b>Intergovernmental Transfers</b>								
Transfers - In	167	146,492	65,000	65,000	-	-	(65,000)	(100.00)%
Transfers - Out	(551,249)	(634,555)	(667,844)	(667,844)	(324,575)	-	343,269	(51.40)%
<b>Intergovernmental Transfers Total</b>	<b>(551,082)</b>	<b>(488,063)</b>	<b>(602,844)</b>	<b>(602,844)</b>	<b>(324,575)</b>	<b>-</b>	<b>278,269</b>	<b>(46.16)%</b>
<b>Interfund Transfers</b>								
Transfers - Out	(165,062)	-	-	-	-	-	-	-
<b>Interfund Transfers Total</b>	<b>(165,062)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources / (Uses) Total</b>	<b>(716,144)</b>	<b>(488,063)</b>	<b>(602,844)</b>	<b>(602,844)</b>	<b>(324,575)</b>	<b>-</b>	<b>278,269</b>	<b>(46.16)%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>4,067,516</b>	<b>10,115,873</b>	<b>(5,523,242)</b>	<b>(7,160,228)</b>	<b>23,794,986</b>	<b>(2,357,060)</b>	<b>(28,598,154)</b>	<b>399.40%</b>
<b>Beginning Fund Balance</b>	<b>11,333,571</b>	<b>15,401,087</b>	<b>18,217,875</b>	<b>19,666,086</b>	<b>25,516,959</b>	<b>-</b>	<b>(5,850,873)</b>	<b>(29.75)%</b>
<b>Ending Fund Balance</b>	<b>15,401,087</b>	<b>25,516,960</b>	<b>12,694,633</b>	<b>12,505,858</b>	<b>49,311,945</b>	<b>(2,357,060)</b>	<b>(39,163,147)</b>	<b>(313.16)%</b>

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**FIRE PROTECTION FUND**

**REVENUE**

See the Revenue Summary section for a detailed discussion of Ad Valorem Taxes. This revenue source is disclosed on both the Major Revenue Summary schedule (Ad Valorem Taxes) and the Fire Protection Fund page, where monthly and historical collections are reported.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 45%, \$14.7M was expended as of the second quarter.

**OPERATING EXPENDITURES**

Overall, 60%, \$2.35M was expended/encumbered as of the second quarter.

Detailed explanations of departmental expenditures can be found in the Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**CAPITAL EQUIPMENT**

Overall, 89%, \$1.4M was expended/encumbered as of the second quarter.

**CAPITAL OUTLAY**

Overall, 27%, \$2.2M was expended and \$1.4M encumbered as of the second quarter for the Emergency Services Training Complex, the construction of the new Fire Station 13 as well as renovations to other fire stations.

\*\*\*SEE CIP BOOK FOR CURRENT PROJECT STATUS\*\*\*

**GRANTS & AIDS**

Overall, 100%, \$203K was expended as of the second quarter as the fund's contribution to the US 17-92 Community Redevelopment Agency.

**TRANSFERS**

Overall, 49%, \$325K, was transferred to the Property Appraiser for services in accordance with State Statutes.

## Seminole County, Florida

### Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>Infrastructure Sales Tax Funds</b>								
<b>Revenues</b>								
Taxes - Other	42,901,965	40,535,008	42,183,224	42,183,224	12,991,404	-	(29,191,820)	(69.20)%
Grants (Federal/State/Local)	395,710	4,711,749	2,817,062	3,988,704	-	-	(3,988,704)	(100.00)%
Interest Income	8,923,778	11,653,752	5,398,162	5,398,162	2,747,603	-	(2,650,559)	(49.10)%
Miscellaneous Revenues	1,433,168	3,263,606	34,448	601,879	503,457	-	(98,422)	(16.35)%
<b>Revenues Total</b>	<b>53,654,622</b>	<b>60,164,115</b>	<b>50,432,896</b>	<b>52,171,969</b>	<b>16,242,464</b>	<b>-</b>	<b>(35,929,505)</b>	<b>(68.87)%</b>
<b>Expenditures</b>								
Operating	-	58,285	-	-	-	-	-	-
Capital Outlay	40,871,740	58,294,340	129,201,078	149,220,855	14,603,433	38,619,158	(95,998,262)	(64.33)%
Debt Services	2,443,323	1,326,962	-	-	-	-	-	-
Grants and Aid	2,911,538	9,554,388	56,297,000	63,297,000	25,073,000	35,914,000	(2,310,000)	(3.65)%
<b>Expenditures Total</b>	<b>46,226,601</b>	<b>69,233,975</b>	<b>185,498,078</b>	<b>212,517,855</b>	<b>39,676,433</b>	<b>74,533,158</b>	<b>(98,308,262)</b>	<b>(46.26)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>7,428,021</b>	<b>(9,069,860)</b>	<b>(135,065,182)</b>	<b>(160,345,886)</b>	<b>(23,433,969)</b>	<b>(74,533,158)</b>	<b>(62,378,757)</b>	<b>38.90%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>7,428,021</b>	<b>(9,069,860)</b>	<b>(135,065,182)</b>	<b>(160,345,886)</b>	<b>(23,433,969)</b>	<b>(74,533,158)</b>	<b>(62,378,759)</b>	<b>38.90%</b>
<b>Beginning Fund Balance</b>	<b>273,933,296</b>	<b>281,361,316</b>	<b>228,568,750</b>	<b>257,414,268</b>	<b>272,291,456</b>	<b>-</b>	<b>(14,877,188)</b>	<b>(5.78)%</b>
<b>Ending Fund Balance</b>	<b>281,361,316</b>	<b>272,291,456</b>	<b>93,503,568</b>	<b>97,068,382</b>	<b>248,857,487</b>	<b>(74,533,158)</b>	<b>(226,322,263)</b>	<b>(233.16)%</b>
<b>Interfund Loan</b>	<b>(48,357,314)</b>	<b>(65,496,075)</b>				<b>(71,092,096)</b>		
<b>Available Balance</b>	<b>233,004,002</b>	<b>206,795,381</b>				<b>103,232,233</b>		

Includes Funds 11500 & 11541

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**INFRASTRUCTURE SALES TAX FUNDS**

The Infrastructure Sales Tax Funds consist of both the 1991 Infrastructure Sales Tax Fund (11500) and the 2001 Infrastructure Sales Tax Fund (11541).

**REVENUE**

A discussion of the Discretionary Sales Surtax can be found in the Revenue section of this Fiscal Performance Report.

**EXPENDITURES**

**CAPITAL OUTLAY & GRANTS AND AID**

Overall, 54%, \$114M, was expended/encumbered. The largest expenditure/encumbrances were for the following five projects:

- **Rail Related Transit** – Budgeted for \$47,747,000. Year to date expenditures through March 31, 2008 - \$9,523,000. Open encumbrances as of March 31, 2008 - \$35,914,000
- **US 17/92 to Fernwood** – Budgeted for \$11,701,781. Year to date expenditures through March 31, 2008 - \$2,342,270. Open encumbrances as of March 31, 2008 - \$8,321,030
- **Upsala Rad (C-15) SR 46 to US 17/92** – Budgeted for \$14,946,611. Year to date expenditures through March 31, 2008 - \$911,503. Open encumbrances as of March 31, 2008 - \$8,664,289
- **SR 434 – I-4 to Palm Springs** – Budgeted for \$9,052,455. Year to date expenditures through March 31, 2008 - \$8,620,628. Open encumbrances as of March 31, 2008 - \$419,864
- **Red Bug Lake Road at State Road 436 Intersection** – Budgeted for \$14,587,939. Year to date expenditures through March 31, 2008 - \$7,596,944. Open encumbrances as of March 31, 2008 - \$504,487

Detailed information about all capital projects budgeted in FY 2007/08, as well as capital projects in the proposed FY 2008/09 budget can be found in the Capital Improvement Program Update Book, to be distributed for the July 30 & 31, 2008, Worksession Meetings. Information contained within the book includes a detailed description of each project, the current project status, updated expenditure information, and historical and projected future costs.

\*\*\*SEE CIP BOOK FOR INDIVIDUAL PROJECT STATUS\*\*\*

**INTERFUND LOAN**

As of September 30, 2007, the Transportation Impact Fee Funds owed the 1991 Infrastructure Sales Tax Fund \$65,496,075. The pro forma effects of the revenues and expenditures through the second quarter of FY 2007/08 on the interfund loan amount are as follows:

<u>Fund</u>	<u>Balance</u> <u>9/30/07</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Balance</u> <u>3/31/08</u>	<u>Encumbrances</u>	<u>Adjusted</u> <u>Balance</u>
Arterial	52,412,126	2,020,307	3,502,150	53,893,969	2,508,395	56,402,364
West	752,684	117,732	40,236	675,188	120,840	796,028
South Central	12,331,265	75,036	1,272,305	13,528,534	365,170	13,893,704
Loan Balance	<u>65,496,075</u>			<u>68,097,691</u>		<u>71,092,096</u>

## Seminole County, Florida

### Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>Transportation Impact Fee Funds</b>								
<b>Revenues</b>								
Interest Income	1,173,868	426,929	129,205	129,205	118,835	-	(10,370)	(8.03)%
Special Assessments	6,398,370	4,639,891	5,340,000	5,340,000	2,445,466	-	(2,894,534)	(54.20)%
Miscellaneous Revenues	-	56,560	-	-	(53,325)	-	(53,325)	-
<b>Revenues Total</b>	<b>7,572,238</b>	<b>5,123,380</b>	<b>5,469,205</b>	<b>5,469,205</b>	<b>2,510,976</b>	<b>-</b>	<b>(2,958,229)</b>	<b>(54.09)%</b>
<b>Expenditures</b>								
Operating	1,911	-	-	-	-	-	-	-
Capital Outlay	8,348,862	21,807,569	10,917,607	19,573,407	4,949,327	3,050,346	(11,573,733)	(59.13)%
<b>Expenditures Total</b>	<b>8,350,773</b>	<b>21,807,569</b>	<b>10,917,607</b>	<b>19,573,407</b>	<b>4,949,327</b>	<b>3,050,346</b>	<b>(11,573,733)</b>	<b>(59.13)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>(778,535)</b>	<b>(16,684,189)</b>	<b>(5,448,402)</b>	<b>(14,104,202)</b>	<b>(2,438,351)</b>	<b>(3,050,346)</b>	<b>(8,615,504)</b>	<b>61.08%</b>

#### Fund Balance

<b>Net Change in Fund</b>	<b>(778,535)</b>	<b>(16,684,189)</b>	<b>(5,448,402)</b>	<b>(14,104,202)</b>	<b>(2,438,351)</b>	<b>(3,050,346)</b>	<b>(8,615,505)</b>	<b>61.08%</b>
<b>Beginning Fund Balance</b>	<b>(40,379,585)</b>	<b>(41,158,120)</b>	<b>(68,020,207)</b>	<b>(59,448,507)</b>	<b>(57,842,309)</b>	<b>-</b>	<b>(1,606,198)</b>	<b>2.70%</b>
<b>Ending Fund Balance</b>	<b>(41,158,120)</b>	<b>(57,842,309)</b>	<b>(73,468,609)</b>	<b>(73,552,709)</b>	<b>(60,280,660)</b>	<b>(3,050,346)</b>	<b>(16,322,395)</b>	<b>22.19%</b>
<b>Interfund Loan</b>	<b>48,357,314</b>	<b>65,496,075</b>			<b>71,092,096</b>			
<b>Available Balance</b>	<b>7,199,194</b>	<b>7,653,766</b>			<b>7,761,090</b>			

Includes funds 12601-12605

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**TRANSPORTATION IMPACT FEE FUNDS**

The Transportation Impact Fee Funds consist of the Arterial Transportation Impact Fee Fund (12601), the North Collector Transportation Impact Fee Fund (12602), the West Collector Transportation Impact Fee Fund (12603), the East Collector Transportation Impact Fee Fund (12604), and the South Central Collector Transportation Impact Fee Fund (12605).

**REVENUE**

The revenues for the Transportation Impact Fee Funds consist primarily of impact fees for new construction in Seminole County, distributed geographically. The North Collector Transportation Impact Fee has expired; no additional impact fee collections are anticipated. The remaining impact fees are scheduled to expire December 31, 2021.

**EXPENDITURES**

**CAPITAL OUTLAY**

Overall, 41%, \$8M, was expended/encumbered. The largest expenditure/encumbrances were for the following five projects:

- County Road 46A – Country Club to Old Lake Mary Boulevard – Budgeted for \$3,317,520. Year to date expenditures through March 31, 2008 - \$1,624,253. Open encumbrances as of March 31, 2008 - \$1,499,067.
- Airport Boulevard Phases II & III – Budgeted for \$2,985,255. Year to date expenditures through March 31, 2008 - \$1,877,897. Open encumbrances as of March 31, 2008 - \$977,456
- Lake Drive – Seminola Boulevard to Tuskawilla – Budgeted for \$1,817,060. Year to date expenditures through March 31, 2008 - \$1,272,305. Open encumbrances as of March 31, 2008 - \$365,170
- Lake Emma Road – Sand Pond Road – Budgeted for \$881,683. Year to date expenditures through March 31, 2008 - \$114,380. Open encumbrances as of March 31, 2008 - \$34,423
- Bunnell Road – Eden Park Avenue – Budgeted for \$7,606,036. Year to date expenditures through March 31, 2008 - \$30,114. Open encumbrances as of March 31, 2008 - \$93,597

Detailed information about all capital projects budgeted in FY 2007/08, as well as capital projects in the proposed FY 2008/09 budget can be found in the Capital Improvement Program Update Book, to be distributed for the July 30 & 31, 2008, Worksession Meetings. Information contained within the book includes a detailed description of each project, the current project status, updated expenditure information, and historical and projected future costs.

\*\*\*SEE CIP BOOK FOR INDIVIDUAL PROJECT STATUS\*\*\*

**INTERFUND LOAN**

As of September 30, 2007, the Transportation Impact Fee Funds owed the 1991 Infrastructure Sales Tax Fund \$65,496,075. The pro forma effects of the revenues and expenditures through the second quarter of FY 2007/08 on the interfund loan amount are as follows:

<u>Fund</u>	<u>Balance</u> <u>9/30/07</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Balance</u> <u>3/31/08</u>	<u>Encumbrances</u>	<u>Adjusted</u> <u>Balance</u>
Arterial	52,412,126	2,020,307	3,502,150	53,893,969	2,508,395	56,402,364
West	752,684	117,732	40,236	675,188	120,840	796,028
South Central	12,331,265	75,036	1,272,305	13,528,534	365,170	13,893,704
Loan Balance	<u>65,496,075</u>			<u>68,097,691</u>		<u>71,092,096</u>

**Seminole County, Florida**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual**

**FY 2007/08 2nd Quarter**

**11000 Tourist Development Fund**

	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Adopted</b>	<b>FY 2008 Amended</b>	<b>FY 2008 Actual</b>	<b>FY 2008 Encumbrance</b>	<b>FY 2008 Over/(Under)</b>	<b>FY 2008 Change</b>
<b>Revenues</b>								
Taxes - Other	2,628,729	2,431,739	2,600,000	2,600,000	1,024,993	-	(1,575,007)	(60.58)%
Interest Income	113,811	175,129	50,000	50,000	50,214	-	214	0.43%
Miscellaneous Revenues	12,289	825	-	-	16,512	-	16,512	-
<b>Revenues Total</b>	<b>2,754,829</b>	<b>2,607,693</b>	<b>2,650,000</b>	<b>2,650,000</b>	<b>1,091,719</b>	<b>-</b>	<b>(1,558,281)</b>	<b>(58.80)%</b>
<b>Expenditures</b>								
Personal Services	350,750	368,549	461,065	461,065	202,085	-	(258,980)	(56.17)%
Operating	1,030,875	1,286,640	1,390,228	1,390,228	528,177	477,098	(384,953)	(27.69)%
Internal Charges / Other	-	-	160,866	160,866	3,634	-	(157,232)	(97.74)%
Debt Services	196,379	195,512	200,515	200,515	17,222	-	(183,293)	(91.41)%
Grants and Aid	310,000	340,000	390,000	390,000	125,000	175,000	(90,000)	(23.08)%
<b>Expenditures Total</b>	<b>1,888,004</b>	<b>2,190,701</b>	<b>2,602,674</b>	<b>2,602,674</b>	<b>876,118</b>	<b>652,098</b>	<b>(1,074,458)</b>	<b>(41.28)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>866,826</b>	<b>416,992</b>	<b>47,326</b>	<b>47,326</b>	<b>215,601</b>	<b>(652,098)</b>	<b>483,823</b>	<b>1,022.32%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>866,826</b>	<b>416,992</b>	<b>47,326</b>	<b>47,326</b>	<b>215,601</b>	<b>(652,098)</b>	<b>483,823</b>	<b>1,022.32%</b>
<b>Beginning Fund Balance</b>	<b>2,292,749</b>	<b>3,159,575</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,576,568</b>	<b>-</b>	<b>(76,568)</b>	<b>(2.19)%</b>
<b>Ending Fund Balance</b>	<b>3,159,575</b>	<b>3,576,567</b>	<b>3,547,326</b>	<b>3,547,326</b>	<b>3,792,169</b>	<b>(652,098)</b>	<b>(896,941)</b>	<b>(25.28)%</b>

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**TOURIST DEVELOPMENT FUND**

**REVENUE**

See the Revenue Summary section for a detailed discussion of Taxes – Other. This revenue source is disclosed on both the Major Revenue Summary schedule (Tourist Development Tax) and the Tourist Development Fund page, where monthly and historical collections are reported.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 44%, \$202K was expended as of the second quarter.

**OPERATING EXPENDITURES**

Overall, 72%, \$1.0M was expended/encumbered as of the second quarter by the following Departments:

Economic Development expended/encumbered \$993K:

\$188K was expended and \$91K was encumbered for display advertising and other Seminole County promotional activities.

\$167K was expended and \$321K encumbered for services related to the County's annual advertising and marketing campaign.

\$51K was expended/encumbered for the annual rental agreement for office space.

Leisure Services expended/encumbered \$29K.

Detailed explanations of departmental expenditures can be found in the Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**DEBT SERVICE**

Overall, 9%, of the Debt Service budget was expended as of the second quarter with approximately \$17K expended for interest payments on the 2003 Tourist Development Note. The note has \$885,000 in principal outstanding with a maturity date of October 1, 2012.

**GRANTS & AIDS**

Overall, 77%, \$300K was expended/encumbered for the annual contribution to the Central Florida Zoo.

## Seminole County, Florida

### Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

#### 12500 Emergency 911 Fund

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>Revenues</b>								
Charges for Services	2,226,849	2,575,308	2,500,000	2,500,000	511,302	-	(1,988,698)	(79.55)%
Interest Income	41,810	161,229	25,000	25,000	26,602	-	1,602	6.41%
Miscellaneous Revenues	-	898	-	-	-	-	-	-
<b>Revenues Total</b>	<b>2,268,660</b>	<b>2,737,435</b>	<b>2,525,000</b>	<b>2,525,000</b>	<b>537,904</b>	<b>-</b>	<b>(1,987,096)</b>	<b>(78.70)%</b>
<b>Expenditures</b>								
Personal Services	322,568	392,165	226,536	226,536	118,116	-	(108,420)	(47.86)%
Operating	1,288,004	1,349,962	1,308,581	1,308,581	596,990	302,434	(409,157)	(31.27)%
Internal Charges / Other	-	-	-	-	4,167	-	4,167	-
Capital Equipment	-	25,806	2,000,000	2,000,000	-	-	(2,000,000)	(100.00)%
Grants and Aid	194,314	181,143	407,600	407,600	199,961	-	(207,639)	(50.94)%
<b>Expenditures Total</b>	<b>1,804,887</b>	<b>1,949,076</b>	<b>3,942,717</b>	<b>3,942,717</b>	<b>919,234</b>	<b>302,434</b>	<b>(2,721,049)</b>	<b>(69.01)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>463,773</b>	<b>788,359</b>	<b>(1,417,717)</b>	<b>(1,417,717)</b>	<b>(381,330)</b>	<b>(302,434)</b>	<b>(733,953)</b>	<b>51.77%</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>463,773</b>	<b>788,359</b>	<b>(1,417,717)</b>	<b>(1,417,717)</b>	<b>(381,330)</b>	<b>(302,434)</b>	<b>(733,953)</b>	<b>51.77%</b>
<b>Beginning Fund Balance</b>	<b>958,661</b>	<b>1,422,434</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>2,210,791</b>	<b>-</b>	<b>(710,791)</b>	<b>(47.39)%</b>
<b>Ending Fund Balance</b>	<b>1,422,434</b>	<b>2,210,793</b>	<b>82,283</b>	<b>82,283</b>	<b>1,829,461</b>	<b>(302,434)</b>	<b>(2,049,612)</b>	<b>(2,490.93)%</b>

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**EMERGENCY 911 FUND**

**REVENUE**

See the Revenue Summary section for a detailed discussion of Charges for Services. These revenue sources are disclosed on both the Major Revenue Summary schedule (E-911 Cellular Phone Fees and E-911 Telephone Fees) and the E-911 Fund's pages, where monthly and historical collections are reported.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 52%, \$118K was expended as of the second quarter.

**OPERATING EXPENDITURES**

Overall, 69%, \$1.3M was expended/encumbered as of the second quarter.

\$590K was expended and encumbered \$302K for communication service charges and equipment rental expenses.

Detailed explanations of departmental expenditures can be found in the Public Safety Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**GRANTS & AIDS**

Overall, 49%, \$200K was expended as of the second quarter as advances to the Seminole County Public Safety Answering Point (PSAP) agencies for the annual salaries of PSAP workers.

# Seminole County, Florida

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>Solid Waste Funds</b>								
<b>Revenues</b>								
Grants (Federal/State/Local)	-	-	110,000	110,000	-	-	(110,000)	(100.00)%
Charges for Services	14,243,627	14,596,091	13,460,000	13,460,000	6,398,487	-	(7,061,513)	(52.46)%
Interest Income	1,418,875	2,026,906	1,090,000	1,090,000	586,070	-	(503,930)	(46.23)%
Miscellaneous Revenues	226,220	352,805	628,300	628,300	172,254	-	(456,046)	(72.58)%
<b>Revenues Total</b>	<b>15,888,722</b>	<b>16,975,802</b>	<b>15,288,300</b>	<b>15,288,300</b>	<b>7,156,811</b>	<b>-</b>	<b>(8,131,489)</b>	<b>(53.19)%</b>
<b>Expenditures</b>								
Personal Services	3,623,255	4,091,070	4,593,593	4,593,593	1,978,207	-	(2,615,386)	(56.94)%
Operating	6,207,086	9,393,120	5,300,586	5,300,586	1,290,401	1,625,758	(2,384,427)	(44.98)%
Internal Charges / Other	1,799,289	1,952,821	2,866,753	2,866,753	536,034	-	(2,330,719)	(81.30)%
Capital Equipment	-	-	1,698,595	1,735,345	-	527,761	(1,207,584)	(69.59)%
Capital Outlay	-	-	5,758,977	6,260,969	-	362,348	(5,898,622)	(94.21)%
Debt Services	339,907	270,155	1,144,739	1,144,739	167,219	-	(977,520)	(85.39)%
<b>Expenditures Total</b>	<b>11,969,537</b>	<b>15,707,166</b>	<b>21,363,243</b>	<b>21,901,985</b>	<b>3,971,861</b>	<b>2,515,867</b>	<b>(15,414,258)</b>	<b>(70.38)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>3,919,185</b>	<b>1,268,636</b>	<b>(6,074,943)</b>	<b>(6,613,685)</b>	<b>3,184,950</b>	<b>(2,515,867)</b>	<b>(7,282,769)</b>	<b>110.12%</b>
<b>Sources / (Uses)</b>								
<b>Interfund Transfers</b>								
Transfers - In	4,409	-	-	-	-	-	-	-
Transfers - Out	(4,409)	-	-	-	-	-	-	-
Interfund Transfers Total	-	-	-	-	-	-	-	-
<b>Sources / (Uses) Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>3,919,185</b>	<b>1,268,636</b>	<b>(6,074,943)</b>	<b>(6,613,685)</b>	<b>3,184,950</b>	<b>(2,515,867)</b>	<b>(7,282,768)</b>	<b>110.12%</b>
<b>Beginning Fund Balance</b>	<b>41,711,811</b>	<b>36,310,717</b>	<b>33,335,087</b>	<b>33,837,079</b>	<b>46,899,634</b>	<b>-</b>	<b>(13,062,555)</b>	<b>(38.60)%</b>
<b>Ending Fund Balance</b>	<b>45,630,996</b>	<b>37,579,353</b>	<b>27,260,144</b>	<b>27,223,394</b>	<b>50,084,584</b>	<b>(2,515,867)</b>	<b>(25,377,057)</b>	<b>(93.22)%</b>

Includes Funds 40201 & 40204

*Note: Actual capital expenditures are not reported in this statement due to prior and current accounting methods being utilized to report in accordance with Generally Accepted Accounting Principals, which requires Enterprise Funds to account for their capital purchases in an asset account, rather than in an expenditure account. Principal payments on debt has the same issue.*

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**SOLID WASTE FUNDS**

**REVENUE**

See the Revenue Summary section for a detailed discussion of Charges for Services. This revenue source is disclosed on the Major Revenue Summary schedule (Solid Waste).

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 43%, \$2M, was expended in the first six months of FY 2007/08.

**OPERATING EXPENDITURES**

Overall, 55%, \$2.9M, was expended/encumbered in the first six months of FY 2007/08.

Detailed explanations of departmental expenditures can be found in the Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**CAPITAL OUTLAY**

**Capital Expenditures have not been reflected in these statements. Financial system implemented for reporting in accordance with Generally Accepted Accounting Principles, which requires Enterprise Funds to account for their capital purchases in an asset account, without comparison for budgetary reporting.**

\*\*\*SEE CIP BOOK FOR CURRENT PROJECT STATUS\*\*\*

**DEBT SERVICES**

Consists of payments on the 2003 Solid Waste Disposal System Revenue Refunding Bonds.

## Seminole County, Florida

### Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget vs Actual

FY 2007/08 2nd Quarter

	FY 2006 Actual	FY 2007 Actual	FY 2008 Adopted	FY 2008 Amended	FY 2008 Actual	FY 2008 Encumbrance	FY 2008 Over/(Under)	FY 2008 Change
<b>Water and Sewer Funds</b>								
<b>Revenues</b>								
Grants (Federal/State/Local)	10,000	-	-	17,345	-	-	(17,345)	(100.00)%
Charges for Services	34,196,217	39,562,674	42,190,000	42,190,000	14,174,254	-	(28,015,746)	(66.40)%
Interest Income	2,650,456	10,249,806	5,668,000	5,668,000	3,133,382	-	(2,534,618)	(44.72)%
Miscellaneous Revenues	7,126,201	14,267,991	3,290,000	3,290,000	3,315,924	-	25,924	0.79%
<b>Revenues Total</b>	<b>43,982,874</b>	<b>64,080,471</b>	<b>51,148,000</b>	<b>51,165,345</b>	<b>20,623,560</b>	<b>-</b>	<b>(30,541,785)</b>	<b>(59.69)%</b>
<b>Expenditures</b>								
Personal Services	6,075,553	6,842,346	7,937,952	7,937,952	3,727,231	-	(4,210,721)	(53.05)%
Operating	15,521,699	16,326,426	14,975,038	14,992,383	5,268,848	5,331,926	(4,391,609)	(29.29)%
Internal Charges / Other	15,838,731	15,425,216	3,676,607	3,676,607	274,685	-	(3,401,922)	(92.53)%
Capital Equipment	-	-	396,370	396,370	-	237,646	(158,724)	(40.04)%
Capital Outlay	-	-	134,267,251	174,770,490	-	38,521,445	(136,249,046)	(77.96)%
Debt Services	2,979,761	8,622,764	14,723,580	14,723,580	5,645,054	-	(9,078,526)	(61.66)%
<b>Expenditures Total</b>	<b>40,415,744</b>	<b>47,216,752</b>	<b>175,976,798</b>	<b>216,497,382</b>	<b>14,915,818</b>	<b>44,091,017</b>	<b>(157,490,548)</b>	<b>(72.74)%</b>
<b>Revenue Over/(Under) Expd</b>	<b>3,567,130</b>	<b>16,863,719</b>	<b>(124,828,798)</b>	<b>(165,332,037)</b>	<b>5,707,742</b>	<b>(44,091,017)</b>	<b>(126,948,763)</b>	<b>76.78%</b>
<b>Sources / (Uses)</b>								
<b>Interfund Transfers</b>								
Transfers - In	-	-	-	-	-	-	-	-
Transfers - Out	-	-	-	-	-	-	-	-
<b>Interfund Transfers Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources / (Uses) Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>								
<b>Net Change in Fund</b>	<b>3,567,130</b>	<b>16,863,719</b>	<b>(124,828,798)</b>	<b>(165,332,037)</b>	<b>5,707,742</b>	<b>(44,091,017)</b>	<b>(126,948,762)</b>	<b>76.78%</b>
<b>Beginning Fund Balance</b>	<b>58,443,654</b>	<b>63,983,133</b>	<b>181,809,896</b>	<b>222,313,135</b>	<b>256,022,399</b>	<b>-</b>	<b>(33,709,264)</b>	<b>(15.16)%</b>
<b>Ending Fund Balance</b>	<b>62,010,784</b>	<b>80,846,852</b>	<b>56,981,098</b>	<b>56,981,098</b>	<b>261,730,141</b>	<b>(44,091,017)</b>	<b>(248,840,060)</b>	<b>(436.71)%</b>

Includes Funds 40100 - 40105

*Note: Actual capital expenditures are not reported in this statement due to prior and current accounting methods being utilized to report in accordance with Generally Accepted Accounting Principals, which requires Enterprise Funds to account for their capital purchases in an asset account, rather than in an expenditure account. Principal payments on debt has the same issue*

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**WATER AND SEWER FUNDS**

**REVENUE**

See the Revenue Summary section for a detailed discussion of Charges for Services. This revenue source is disclosed on the Major Revenue Summary schedule (Water and Sewer).

Note: March billings of \$2.7M are not reflected in the statement.

**EXPENDITURES**

**PERSONAL SERVICES**

Overall, 47%, \$3.7M, was expended in the first six months of FY 2007/08.

**OPERATING EXPENDITURES**

Overall, 71%, \$10.6M, was expended/encumbered in the first six months of FY 2007/08.

Detailed explanations of departmental expenditures can be found in the Department Summary section.

**INTERNAL SERVICE CHARGES**

Internal Service Charges are the costs for services provided by internal service departments (such as Administrative Services and Information Technology Services), which are charged to the user Department, Division, or Program that receives the direct benefit. These charges include the costs of leasing computer equipment, postage, fuel, fleet maintenance, and facilities maintenance. Additionally, Administrative Fees are reflected as Internal Service Charges.

**CAPITAL OUTLAY**

**Capital Expenditures have not been reflected in these statements. Financial system implemented for reporting in accordance with Generally Accepted Accounting Principles, which requires Enterprise Funds to account for their capital purchases in an asset account, without comparison for budgetary reporting.**

\*\*\*SEE CIP BOOK FOR CURRENT PROJECT STATUS\*\*\*

**DEBT SERVICES**

Overall, 38%, \$5.6M was expended in the first six months of FY 2007/08.





# *Revenue Summary*

*Fiscal Year 2007/08- 2nd Quarter*



Seminole County Government  
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FY 2007/08



Fund Revenue Source	Actual			Current Budget	Receipts to Date			
					% Total		% Total	
					2nd Qtr	Receipts	2nd Qtr	Budget
	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2006/07	FY 2006/07	FY 2007/08	FY 2007/08
<b>General</b>								
<u>Taxes</u>								
Ad Valorem Tax	102,030,172	115,418,256	143,158,245	140,070,155	128,478,167	89.7%	116,725,844	83.3%
Half-Cent State Sales Tax	25,599,807	27,152,816	24,879,717	23,511,333	12,913,683	51.9%	11,800,363	50.2%
County-Shared Revenue	8,541,257	9,180,941	9,023,123	8,526,851	4,603,121	51.0%	4,315,363	50.6%
<u>Utility Taxes</u>								
Electricity	4,069,054	4,337,460	4,340,795	4,500,000	1,940,539	44.7%	1,947,936	43.3%
Water	711,113	771,709	995,336	820,000	408,355	41.0%	383,986	46.8%
Gas	196,067	204,631	208,416	263,000	93,341	44.8%	100,227	38.1%
Communications Service Tax	9,246,080	9,225,026	9,897,567	10,085,476	4,855,057	49.1%	4,887,403	48.5%
<u>Court Revenues</u>								
\$2 Recording Fee - Court Tech	1,537,141	1,827,692	1,413,506	1,100,000	498,652	35.3%	362,236	32.9%
\$15 Court Facility Fee	1,108,017	1,220,536	1,253,887	1,470,000	489,232	39.0%	535,955	36.5%
\$65 Court Fee	417,057	546,556	550,592	550,000	216,199	39.3%	225,530	41.0%
\$3 Court Cost Fee - Teen Court	0	0	181,383	167,434	53,522	29.5%	91,162	54.4%
<b>Infrastructure Sales Tax</b>								
1 Cent Discretionary Sales Tax	37,426,633	42,901,965	40,535,008	38,242,840	21,211,021	52.3%	19,513,949	51.0%
<b>Transportation Trust</b>								
Ad Valorem Tax	1,284,022	1,460,382	1,782,287	1,729,623	1,592,201	89.3%	1,508,635	87.2%
<u>Gas Taxes</u>								
Local Option Gas Tax	8,080,633	7,959,365	7,826,652	7,664,879	3,906,398	49.9%	3,904,890	50.9%
Constitutional Gas Tax	3,734,203	3,766,538	3,819,742	3,742,461	1,888,869	49.5%	1,838,305	49.1%
County Gas Tax	1,648,893	1,681,451	1,664,657	1,632,300	842,436	50.6%	815,421	50.0%
<b>Mass Transit</b>								
County Voted 9th Cent Gas Tax	2,298,262	2,260,121	2,224,888	2,175,363	1,111,334	50.0%	1,108,809	51.0%

Seminole County Government  
**FISCAL PERFORMANCE REPORT**  
**MAJOR REVENUE SUMMARY**  
FY 2007/08



Fund Revenue Source	Actual			Current Budget FY 2007/08	Receipts to Date			
	FY 2004/05	FY 2005/06	FY 2006/07		2nd Qtr FY 2006/07	% Total Receipts FY 2006/07	2nd Qtr FY 2007/08	% Total Budget FY 2007/08
<b>Development Review</b>								
Building Permit Fees (does not include all permit fees)	3,246,102	2,261,707	2,351,206	2,200,000	1,011,362	43.0%	1,059,573	48.2%
<b>Tourist Development</b>								
Tourist Development Tax	2,370,222	2,628,729	2,431,739	2,600,000	1,033,473	42.5%	1,024,993	39.4%
<b>Fire</b>								
Ad Valorem Tax	33,331,781	37,664,506	46,338,889	45,926,178	41,420,594	89.4%	40,110,910	87.3%
Ambulance Transport Fee	2,772,113	2,777,937	3,140,024	3,000,000	1,059,126	33.7%	1,802,736	60.1%
<b>Emergency 911</b>								
E911 Fee (Nonwireless)	1,283,881	1,224,029	1,192,196	1,200,000	502,832	42.2%	318,543	26.5%
E911 Fee (Wireless)	659,342	1,002,821	1,383,112	1,300,000	499,830	36.1%	192,759	14.8%
<b>Impact Fees</b>								
Transportation	6,382,818	6,398,370	4,639,891	5,340,000	2,060,180	44.4%	2,445,466	45.8%
Fire	467,877	241,831	229,237	225,000	74,367	32.4%	153,952	68.4%
Library	183,654	157,206	82,360	155,000	30,977	37.6%	49,668	32.0%
<b>Water &amp; Sewer</b>								
Water Utility - Residential/Bulk	13,277,344	15,487,535	18,087,714	19,046,000	6,740,902	37.3%	6,043,625	31.7%
Sewer Utility - Residential/Bulk	17,190,937	18,069,772	20,781,501	21,600,000	7,901,487	38.0%	7,957,799	36.8%
Water Connection Fees	2,986,810	981,325	1,109,461	765,000	323,618	29.2%	446,567	58.4%
Sewer Connection Fees	6,059,372	3,291,055	3,640,225	2,400,000	1,658,108	45.5%	1,272,554	53.0%
<b>Solid Waste</b>								
Transfer Station Charges	9,702,532	11,500,419	11,455,572	11,085,375	4,820,326	42.1%	4,940,259	44.6%
Osceola Landfill Charges	3,155,061	1,665,907	1,520,352	1,235,125	717,295	47.2%	570,894	46.2%
Recycling Fees	1,272,407	1,071,398	1,611,207	1,127,500	765,136	47.5%	885,454	78.5%

Seminole County Government  
**FISCAL PERFORMANCE REPORT**  
**MAJOR REVENUE SUMMARY**  
FY 2007/08



Fund Revenue Source	Actual				Current Budget FY 2007/08	Receipts to Date			
						% Total Receipts		% Total Budget	
	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08		2nd Qtr FY 2006/07	FY 2006/07	2nd Qtr FY 2007/08	FY 2007/08
<b>Interest Income</b>									
General Fund	1,205,965	2,942,379	4,848,497	1,900,000	1,989,650	41.0%	1,420,403	74.8%	
Transportation Trust	95,912	455,024	286,586	320,000	186,615	65.1%	118,004	36.9%	
Fire Protection Fund	522,048	1,020,818	1,833,591	600,000	769,090	41.9%	656,502	109.4%	
Infrastructure Sales Tax - 1991	1,816,133	5,502,893	7,111,789	3,148,162	3,257,238	45.8%	1,591,164	50.5%	
Infrastructure Sales Tax - 2001	1,218,711	3,420,885	4,541,963	2,250,000	1,985,557	43.7%	1,156,439	51.4%	
Grants	(31,937)	120,601	493,563	0	271,448	55.0%	139,471	N/A	
Water and Sewer	1,555,510	2,650,455	3,528,557	2,768,000	1,530,701	43.4%	1,004,305	36.3%	
Solid Waste	489,247	1,418,875	2,026,906	1,090,000	866,592	42.8%	586,070	53.8%	
Capital	567,956	2,176,326	9,509,632	2,900,000	3,503,352	36.8%	3,044,054	105.0%	
All Other Funds	3,036,752	3,184,546	2,852,113	1,081,465	1,291,686	45.3%	904,272	83.6%	
<b>Total Countywide Interest Income</b>	<b>10,476,297</b>	<b>22,892,802</b>	<b>37,033,197</b>	<b>16,057,627</b>	<b>15,651,929</b>	<b>42.3%</b>	<b>10,620,684</b>	<b>66.1%</b>	

# Seminole County Government

## 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      **REVENUE CLASSIFICATION:** State U.A.S. Number  
 Account Number: 311100 Ad Valorem Tax      Category: 31 Taxes  
 Type: 311 Ad Valorem

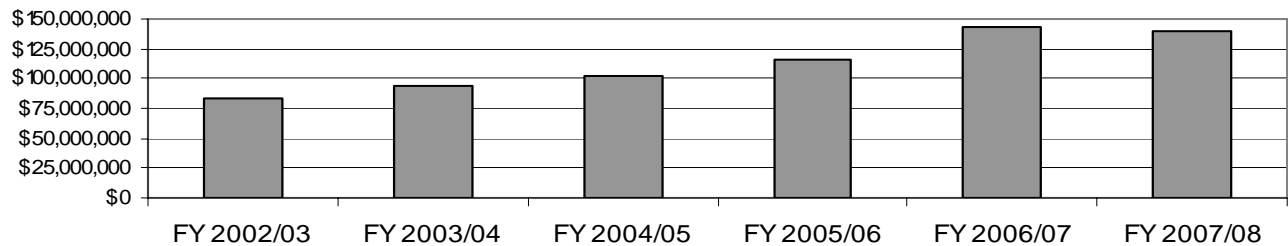
**DESCRIPTION:**  
 Ad Valorem revenue is a property tax based on assessed real and personal property values. It is predicated on a millage rate adopted annually by the Board of County Commissioners and computed by multiplying the adopted tax rate by the taxable value of all real and personal property, divided by 1,000. General fund, ad valorem taxes are generated countywide and used to provide for countywide services such as Libraries, Sheriff, Judicial, Parks, etc. Counties within the State of Florida may levy up to 10 mills for countywide purposes and an additional 10 mills in the unincorporated area 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 - 97% of ad valorem taxes levied are historically collected. Although the countywide taxable value increased by 12% in FY 2007/08, ad valorem revenue is \$3.1M or 2.2% below prior year collections due to a .6411 mill or 13% reduction in the countywide tax rate. The millage reduction was prompted by property tax reform measures adopted by the 2007 Florida Legislature under House Bill 1B resulting in a loss of more than \$20.6M in countywide revenue.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % of Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Of Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 0	\$ 0	0.0%	\$ 7,393	\$ 7,393	0.0%	0.0%	0.0%
Nov	\$ 49,889,217	\$ 49,889,217	34.8%	\$ 28,562,060	\$ 28,569,453	20.4%	-42.7%	-42.7%
Dec	\$ 65,409,029	\$ 115,298,246	80.5%	\$ 55,514,568	\$ 84,084,021	60.0%	-15.1%	-27.1%
Jan	\$ 3,134,896	\$ 118,433,142	82.7%	\$ 27,111,302	\$ 111,195,323	79.4%	764.8%	-6.1%
Feb	\$ 6,546,536	\$ 124,979,678	87.3%	\$ 4,504,526	\$ 115,699,849	82.6%	-31.2%	-7.4%
Mar	\$ 3,498,489	\$ 128,478,167	89.7%	\$ 1,025,995	\$ 116,725,844	83.3%	-70.7%	-9.1%
Apr	\$ 6,002,530	\$ 134,480,697	93.9%					
May	\$ 2,409,198	\$ 136,889,895	95.6%					
June	\$ 6,223,201	\$ 143,113,096	100.0%					
July	\$ 45,124	\$ 143,158,220	100.0%					
Aug	\$ 0	\$ 143,158,220	100.0%					
Sept	\$ 25	\$ 143,158,245	100.0%					
<b>Budget</b>					<b>\$ 140,070,155</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$83,186,490</b>	<b>\$94,516,642</b>	<b>\$ 102,030,172</b>	<b>\$115,418,256</b>	<b>\$143,158,245</b>	<b>\$140,070,155</b>
% Change		13.6%	7.9%	13.1%	24.0%	-2.2%



<b>Millage Rate:</b>	4.9989	4.9989	4.9989	4.9989	4.9989	4.3578
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# Seminole County Government HALF-CENT STATE SALES TAX GENERAL FUND



<b>AUTHORIZATION:</b> F.S. 212.20(6) and 218.60-66	<b>REVENUE SOURCE:</b> State
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 00100 General Fund Account Number: 335180 Half-Cent State Sales Tax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 33 Intergovernmental Type: 335 State Shared Revenue
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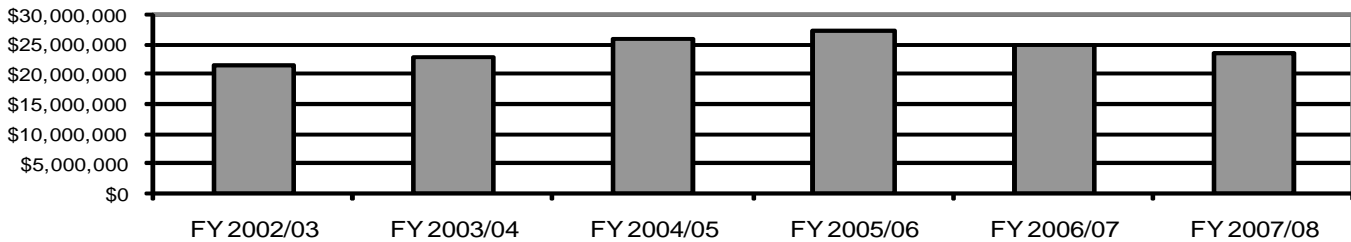
**DESCRIPTION:**  
Created in 1982, the State Shared Half-Cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources authorized by the Legislature. Of the 6 cent State sales tax collected pursuant to Chapter 212, Florida Statutes, 8.814 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 allocated based on a weighted population formula.

**COLLECTIONS:**  
Florida's economic downturn fueled by the housing market and rising gas taxes is reflected in sales tax collections across the state as state revenue is down almost 5% from the prior fiscal year. Although sales tax revenue from building and tourism were slightly above state estimates for March 2008, automobile and other durable sales was 10% below estimates and non-durables was down 3.5%. At mid-year ,Seminole County reduced its FY 2007/08 Half-Cent Sales Tax revenue by \$2.6M or 5.5% below prior year collections based on collections through January and in hopes that declining revenue would stabilize. There has been no improvement in monthly collections to date as actual sales tax receipts for the first half of FY 2007/08 are \$1.1M or 8.6% below prior year revenue. If there is no change during the 3rd quarter, further revenue reductions will be made by year end.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % of Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Of Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 2,026,498	\$ 2,026,498	8.1%	\$ 1,952,786	\$ 1,952,786	-74.0%	-3.6%	-3.6%
Nov	\$ 2,204,084	\$ 4,230,582	17.0%	\$ 2,032,312	\$ 3,985,098	-151.0%	-7.8%	-5.8%
Dec	\$ 2,476,312	\$ 6,706,894	27.0%	\$ 2,187,213	\$ 6,172,311	-233.9%	-11.7%	-8.0%
Jan	\$ 1,942,232	\$ 8,649,126	34.8%	\$ 1,826,107	\$ 7,998,418	-303.1%	-6.0%	-7.5%
Feb	\$ 2,113,893	\$ 10,763,019	43.3%	\$ 1,851,198	\$ 9,849,616	-373.2%	-12.4%	-8.5%
Mar	\$ 2,150,664	\$ 12,913,683	51.9%	\$ 1,950,753	\$ 11,800,369	-447.2%	-9.3%	-8.6%
Apr	\$ 2,039,466	\$ 14,953,149	60.1%					
May	\$ 2,057,243	\$ 17,010,392	68.4%					
June	\$ 1,894,280	\$ 18,904,672	76.0%					
July	\$ 1,952,627	\$ 20,857,299	83.8%					
Aug	\$ 1,989,272	\$ 22,846,571	91.8%					
Sept	\$ 2,033,146	\$ 24,879,717	100.0%					
<b>Budget</b>				<b>Adopted</b>	<b>Budget</b>			
				<b>\$26,150,304</b>	<b>\$23,511,333</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$21,447,466</b>	<b>\$22,531,320</b>	<b>\$ 25,599,807</b>	<b>\$ 27,152,816</b>	<b>\$ 24,879,717</b>	<b>\$ 23,511,333</b>
% Change		5.1%	13.6%	6.1%	-8.4%	-5.5%





# Seminole County Government 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
<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 00100 General Fund Account Number: 335120 State Revenue Sharing Program	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 33 Intergovernmental Type: 335 State Shared Revenue

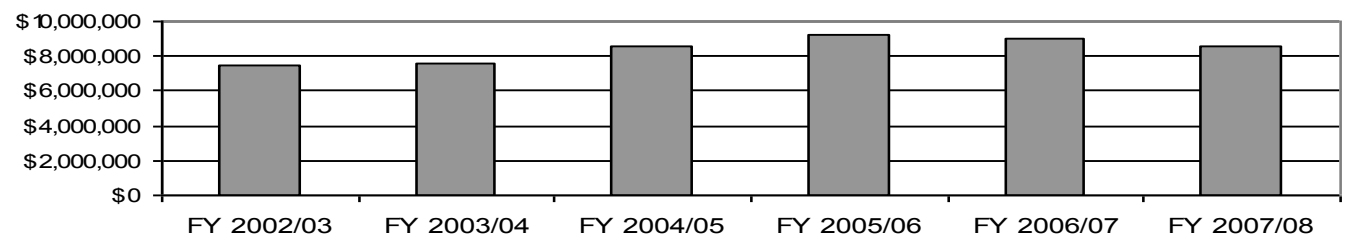
**DESCRIPTION:**  
Funding provided by sales tax revenues received through the Local Government Half-Cent Sales Tax Program. There are no use restrictions on these revenues; however, statutory provisions exist restricting the amount of funds that can be pledge for bond indebtedness.

**COLLECTIONS:**  
The State Revenue Sharing Trust Fund receives 2.9% of net cigarette tax collections and 2.044% of sales and use tax collections. State Revenue Sharing funds are estimated by the State and distributed in 12 equal monthly distributions with a true-up of collections in the month of June. This revenue is largely dependent upon State estimates as the June true-up adjustment, which historically generates 14-15% of total receipts, is greatly affected by various reconciliation adjustments by the State. Due to the downturn in Florida's economy, only 7.7% of State Revenue Sharing funds was received in June for FY 2006/07. Although the FY 2007/08 State Revenue Sharing budget was reduced at mid-year by \$836,841 to reflect slowing sales tax collections, dependent upon the June true-up, further reduction in estimates may be required.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 767,119	\$ 767,119	8.5%	\$ 731,145	\$ 731,145	8.6%	-4.7%	-4.7%
Nov	\$ 767,118	\$ 1,534,237	17.0%	\$ 731,364	\$ 1,462,509	17.2%	-4.7%	-4.7%
Dec	\$ 767,221	\$ 2,301,458	25.5%	\$ 717,047	\$ 2,179,556	25.6%	-6.5%	-5.3%
Jan	\$ 767,221	\$ 3,068,679	34.0%	\$ 717,047	\$ 2,896,603	34.0%	-6.5%	-5.6%
Feb	\$ 767,221	\$ 3,835,900	42.5%	\$ 717,047	\$ 3,613,650	42.4%	-6.5%	-5.8%
Mar	\$ 767,221	\$ 4,603,121	51.0%	\$ 701,713	\$ 4,315,363	50.6%	-8.5%	-6.3%
Apr	\$ 767,304	\$ 5,370,425	59.5%					
May	\$ 767,304	\$ 6,137,729	68.0%					
June	\$ 691,959	\$ 6,829,688	75.7%					
July	\$ 731,145	\$ 7,560,833	83.8%					
Aug	\$ 731,145	\$ 8,291,978	91.9%					
Sept	\$ 731,145	\$ 9,023,123	100.0%					
				<b>Adopted</b>	<b>Current Budget</b>			
				<b>\$9,363,692</b>	<b>\$8,526,851</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
	<u>FY 2002/03</u>	<u>FY 2003/04</u>	<u>FY 2004/05</u>	<u>FY 2005/06</u>	<u>FY 2006/07</u>	<u>FY 2007/08</u>
<b>Revenue</b>	<b>\$7,450,069</b>	<b>\$7,552,814</b>	<b>\$8,541,257</b>	<b>\$9,180,941</b>	<b>\$9,023,123</b>	<b>\$8,526,851</b>
<b>% Change</b>		1.4%	13.1%	7.5%	-1.7%	-5.5%





# Seminole County Government COMMUNICATIONS SERVICE TAX GENERAL FUND

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

**REVENUE SOURCE:**  
Local

**REVENUE ACCOUNT INFORMATION:**  
Fund: 00100 General Fund  
Account Number: 314200 Communications Service Tax

**REVENUE CLASSIFICATION:**  
State U.A.S. Number  
Category: 31 Taxes  
Type: 314 Utility Service Taxes

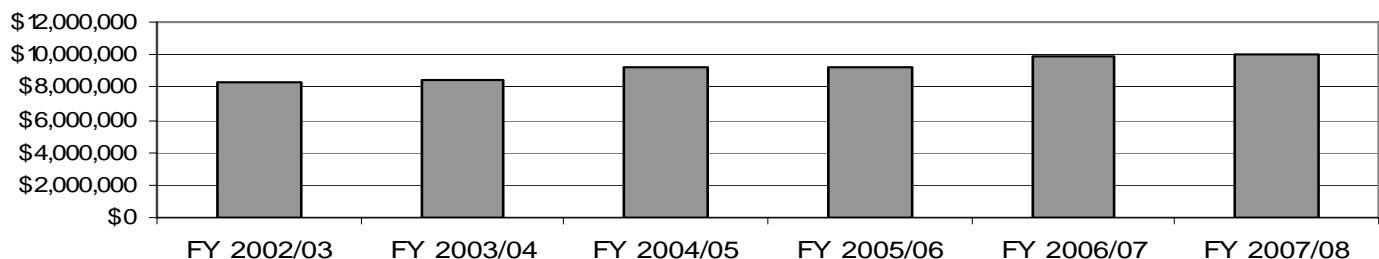
**DESCRIPTION:**  
Counties are authorized to impose a tax on retail sales of communications services (wireless or landline telephone services, other mobile communications, cable and satellite services) in the unincorporated areas. The Communications Services Tax rate for Seminole County 5.12%.

**COLLECTIONS:**  
Vendors remit a Communication Service Tax to the State Department of Revenue who administers the funds on behalf of local governments. The DOR distributes revenues monthly to local entities less a prorated administrative cost of up to 1 percent of total revenue generated by all taxing jurisdictions. The FY 2007/08 budget of \$10.1M reflects a 2% growth in revenue however YTD collections through March 2008 is at less than 1% growth. This revenue will be monitored for further change.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	2007/08(+/-) 2006/07	
							Month	YTD
Oct	\$ 783,792	\$ 783,792	7.9%	\$ 820,266	\$ 820,266	8.1%	4.7%	4.7%
Nov	\$ 793,624	\$ 1,577,416	15.9%	\$ 813,651	\$ 1,633,917	16.2%	2.5%	3.6%
Dec	\$ 829,653	\$ 2,407,069	24.3%	\$ 807,527	\$ 2,441,444	24.2%	-2.7%	1.4%
Jan	\$ 806,489	\$ 3,213,558	32.5%	\$ 819,193	\$ 3,260,637	32.3%	1.6%	1.5%
Feb	\$ 805,679	\$ 4,019,237	40.6%	\$ 811,875	\$ 4,072,512	40.4%	0.8%	1.3%
Mar	\$ 835,820	\$ 4,855,057	49.1%	\$ 814,891	\$ 4,887,403	48.5%	-2.5%	0.7%
Apr	\$ 809,150	\$ 5,664,207	57.2%					
May	\$ 945,207	\$ 6,609,414	66.8%					
June	\$ 829,726	\$ 7,439,140	75.2%					
July	\$ 831,271	\$ 8,270,411	83.6%					
Aug	\$ 832,593	\$ 9,103,004	92.0%					
Sept	\$ 794,563	\$ 9,897,567	100.0%					
<b>Budget</b>					<b>\$ 10,085,476</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$8,365,221</b>	<b>\$8,395,464</b>	<b>\$9,246,080</b>	<b>\$9,225,026</b>	<b>\$9,897,567</b>	<b>\$10,085,476</b>
% Change		0.4%	10.1%	-0.2%	7.3%	1.9%



# Seminole County Government 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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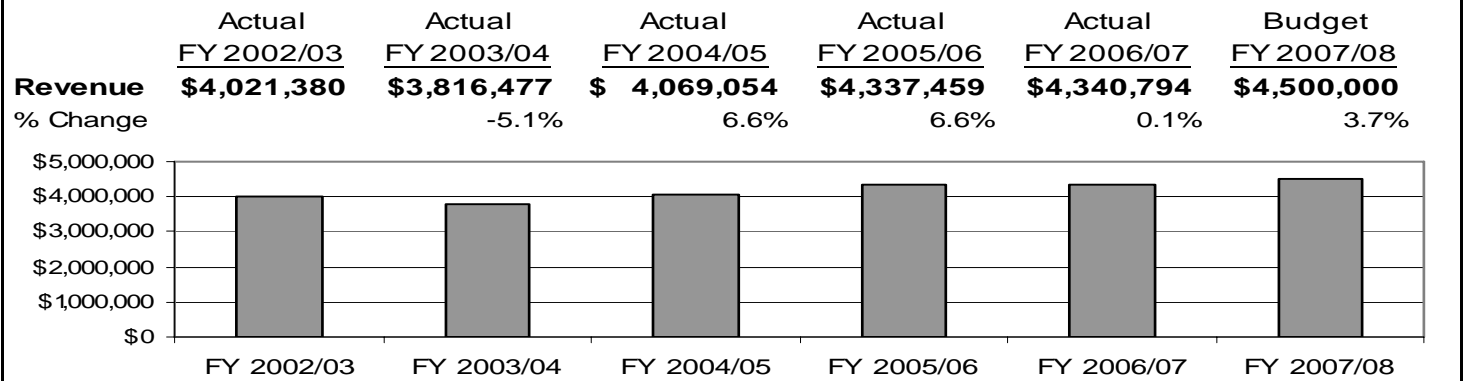
<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 00100 General Account Number: 314100 Utility Tax - Electricity	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 31 Taxes Type: 314 Utility Service Taxes
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**DESCRIPTION:**  
A public service utility 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

**COLLECTIONS:**  
Remitted monthly from power companies to the County. Revenue generation historically varies according to weather. The FY 2007/08 budget is 3.7% more than prior year collections. Historically, 45% of revenue from the utility tax on electricity is received through mid-year, current collection trends indicate little to no growth for FY 2007/08. This trend equates to a loss of up to \$170,000 in estimated utility tax revenue should this trend continue through the summer months.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 410,562	\$ 410,562	9.5%	\$ 421,144	\$ 421,144	9.4%	2.6%	2.6%
Nov	\$ 315,689	\$ 726,251	16.7%	\$ 337,938	\$ 759,082	16.9%	7.0%	4.5%
Dec	\$ 306,275	\$ 1,032,526	23.8%	\$ 298,618	\$ 1,057,700	23.5%	-2.5%	2.4%
Jan	\$ 303,903	\$ 1,336,429	30.8%	\$ 330,060	\$ 1,387,760	30.8%	8.6%	3.8%
Feb	\$ 309,621	\$ 1,646,050	37.9%	\$ 289,587	\$ 1,677,347	37.3%	-6.5%	1.9%
Mar	\$ 294,489	\$ 1,940,539	44.7%	\$ 270,589	\$ 1,947,936	43.3%	-8.1%	0.4%
Apr	\$ 286,580	\$ 2,227,119	51.3%					
May	\$ 322,057	\$ 2,549,176	58.7%					
June	\$ 365,448	\$ 2,914,624	67.1%					
July	\$ 460,591	\$ 3,375,215	77.8%					
Aug	\$ 486,348	\$ 3,861,563	89.0%					
Sept	\$ 479,231	\$ 4,340,794	100.0%					
<b>Budget</b>					<b>\$ 4,500,000</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**



# Seminole County Government DISCRETIONARY SALES SURTAX GENERAL FUND



<b>AUTHORIZATION:</b> F.S. Sections 212.054-.55; Ordinance 2001-30	<b>REVENUE SOURCE:</b> Local
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 11541 2001 Infrastructure Sales Tax Fund Account Number: 312600 Discretionary Sales Surtax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 31 Taxes Type: 3126 Discretionary Sales Surtaxes
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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:**  
Per interlocal agreement with the School Board and Municipalities, an increase in the County share of sales tax revenue from 40.8% to 60.8% occurred on January 1, 2005. This distribution change is the result of forward funding of the School Board projects agreement. The next rate change will be in January 2009 with adjustments and final true-up in FY 2011/12 netting 60.78% of total infrastructure sales tax revenue collected to the County; 25% to the School Board; and 14.22% to municipalities. Infrastructure Sales Tax is collected by the State and distributed to local governments up to two months in arrears. Based on a sluggish economy and declining revenue through January, the FY 2007/08 budgeted revenue was reduced by \$3.9M or 9.3% as part of the mid-year adjustments. The revised budget of \$38.2M is 5.7% below prior year actual receipts however YTD collections through March are down 8% from the same period in FY 2006/07. Infrastructure sales tax revenue will continue to be monitored for future adjustments.

Month Earned	2006/07			2007/08(+/-) 2006/07			2007/08(+/-) 2006/07	
	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	Month	YTD
Oct	\$ 3,031,875	\$ 3,031,875	7.5%	\$ 2,929,243	\$ 2,929,243	7.7%	-3.4%	-3.4%
Nov	\$ 3,430,339	\$ 6,462,214	15.9%	\$ 3,173,246	\$ 6,102,489	16.0%	-7.5%	-5.6%
Dec	\$ 4,656,672	\$ 11,118,886	27.4%	\$ 4,118,371	\$ 10,220,860	26.7%	-11.6%	-8.1%
Jan	\$ 2,841,717	\$ 13,960,603	34.4%	\$ 2,770,545	\$ 12,991,405	34.0%	-2.5%	-6.9%
Feb	\$ 3,205,309	\$ 17,165,912	42.3%	\$ 2,857,407	\$ 15,848,812	41.4%	-10.9%	-7.7%
Mar	\$ 4,045,109	\$ 21,211,021	52.3%	\$ 3,665,137	\$ 19,513,949	51.0%	-9.4%	-8.0%
Apr	\$ 3,061,415	\$ 24,272,436	59.9%					
May	\$ 3,091,250	\$ 27,363,686	67.5%					
June	\$ 3,640,301	\$ 31,003,987	76.5%					
July	\$ 2,899,264	\$ 33,903,251	83.6%					
Aug	\$ 2,871,900	\$ 36,775,151	90.7%					
Sept	\$ 3,759,857	\$ 40,535,008	100.0%					
<b>Budget</b>				<b>Adopted</b>	<b>Current Budget</b>			
				<b>\$42,183,224</b>	<b>\$38,242,840</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$21,740,991</b>	<b>\$22,622,530</b>	<b>\$37,426,633</b>	<b>\$42,901,965</b>	<b>\$40,535,008</b>	<b>\$38,242,840</b>
<b>% Change</b>		4.1%	65.4%	14.6%	-5.5%	-5.7%

Year	Revenue
FY 2002/03	\$21,740,991
FY 2003/04	\$22,622,530
FY 2004/05	\$37,426,633
FY 2005/06	\$42,901,965
FY 2006/07	\$40,535,008
FY 2007/08	\$38,242,840

Year	County Share
FY 2002/03	40.78%
FY 2003/04	40.78%
FY 2004/05	40.78%
FY 2005/06	40.78%
FY 2006/07	55.31%
FY 2007/08	60.78%

## Seminole County Government AD VALOREM TAX TRANSPORTATION TRUST FUND



<b>AUTHORIZATION:</b> F.S. 192-197, 200; Florida Constitution Article VII (9)	<b>REVENUE SOURCE:</b> Local
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 10101 Transportation Account Number: 311190 Ad Valorem Tax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 31 Taxes Type: 311 Ad Valorem
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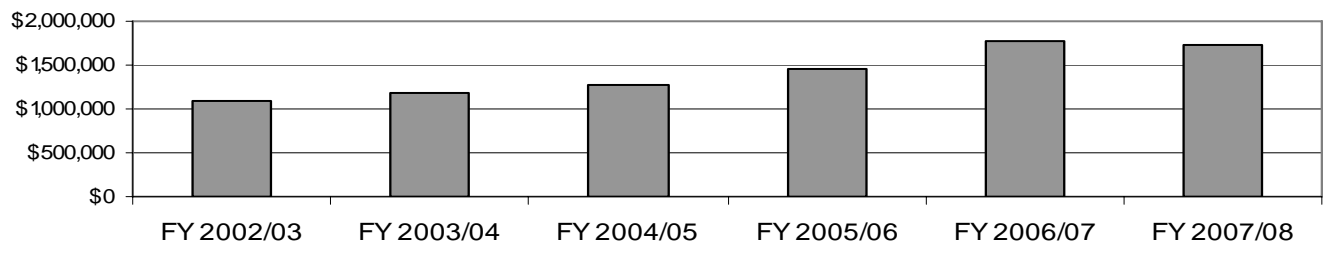
**DESCRIPTION:**  
Ad Valorem revenue is a property tax based on assessed real and personal property values. It is predicated on a millage rate adopted annually by the Board of County Commissioners and computed by multiplying the adopted tax rate by the taxable value of all real and personal property, divided by 1,000. Ad valorem taxes in the Transportation Trust fund are collected from residents of unincorporated Seminole County and support 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 - 97% of ad valorem taxes levied are historically collected. Although the taxable values for the Unincorporated Road District increased by 12.2% in FY 2007/08, the adopted ad valorem tax revenue is down 3% from prior year collections due to a 0.0160 mill, or 13% reduction in the property tax rate. The tax rate reduction was prompted by Property Tax Reform measures adopted by the 2007 Legislature under House Bill 1B. The reduced property tax rate resulted in an estimated loss of \$260,000 to the Transportation Trust fund.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % of Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Of Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 0	\$ 0	0.0%	\$ 91	\$ 91	0.0%	0.0%	0.0%
Nov	\$ 677,941	\$ 677,941	38.0%	\$ 374,589	\$ 374,680	21.7%	-44.7%	-44.7%
Dec	\$ 733,445	\$ 1,411,386	79.2%	\$ 743,823	\$ 1,118,503	64.7%	1.4%	-20.8%
Jan	\$ 44,851	\$ 1,456,237	81.7%	\$ 295,815	\$ 1,414,318	81.8%	559.6%	-2.9%
Feb	\$ 88,778	\$ 1,545,015	86.7%	\$ 59,067	\$ 1,473,385	85.2%	-33.5%	-4.6%
Mar	\$ 47,186	\$ 1,592,201	89.3%	\$ 35,250	\$ 1,508,635	87.2%	-25.3%	-5.2%
Apr	\$ 75,921	\$ 1,668,122	93.6%					
May	\$ 28,579	\$ 1,696,701	95.2%					
June	\$ 85,025	\$ 1,781,726	100.0%					
July	\$ 561	\$ 1,782,287	100.0%					
Aug	\$ 0	\$ 1,782,287	100.0%					
Sept	\$ 0	\$ 1,782,287	100.0%					
<b>Budget</b>					<b>\$ 1,729,623</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$ 1,081,203</b>	<b>\$ 1,176,477</b>	<b>\$ 1,284,022</b>	<b>\$ 1,460,307</b>	<b>\$ 1,782,287</b>	<b>\$ 1,729,623</b>
% Change		8.8%	9.1%	13.7%	22.0%	-3.0%



<b>Millage Rate:</b>	0.1228	0.1228	0.1228	0.1228	0.1228	0.1068
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**Seminole County Government**  
**LOCAL OPTION GAS TAX (1-6 Cent)**  
**TRANSPORTATION TRUST FUND**



**AUTHORIZATION:** F.S. 336.025; Ordinance 93-17  
**REVENUE SOURCE:** Local

**REVENUE ACCOUNT INFORMATION:** Fund: 10101 Transportation Trust Fund  
 Account Number: 312400 Local Option Gas Tax (1 - 6 Cent)  
**REVENUE CLASSIFICATION:** State U.A.S. Number  
 Category: 31 Taxes  
 Type: 312 Sales, Use and Fuel Taxes

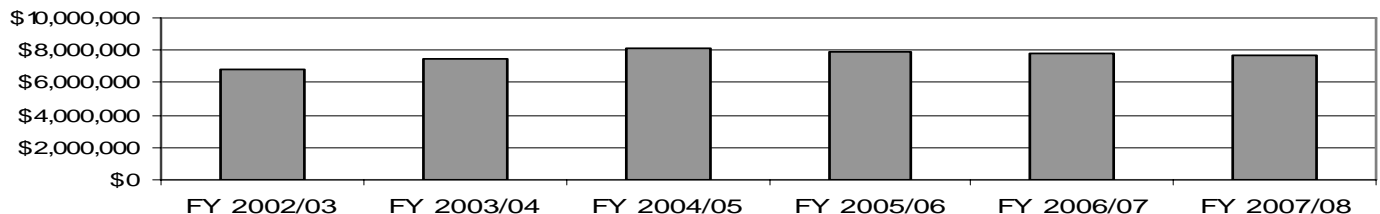
**DESCRIPTION:**  
 County Governments are authorized to impose local option gas tax from 1 to 6 cents per gallon of motor and diesel fuel. Seminole County imposes a 6 cent gas tax which is shared with the cities. The County, by ordinance, receives 63.6% of the total revenue. The remainder is divided 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. Proceeds are used to fund transportation expenditures.

**COLLECTIONS:**  
 Gas prices continue to climb in Florida, while motorists and companies have experienced an increase of 71 cents per gallon in the past year. The national average price of a gallon, according to AAA and the Oil Price Information Service, is \$3.24 a gallon. This average is expected to accelerate toward levels that could approach \$4 a gallon this year. Increases in gas prices have contributed to more conservative motorists and declining sales at the gas pumps which results in lower gas tax revenues. Florida gas taxes are based on gallons sold and not the price at the pump thus revenue has decreased on average 1.7% since FY 2005/06. FY 2007/08 budgeted revenue for the Local Option Gas Tax was reduced by \$404,705 to reflect declining revenue as gas prices increase. Year to date revenue is line with the revised budgeted revenue estimates.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 627,954	\$ 627,954	8.0%	\$ 691,364	\$ 691,364	9.0%	10.1%	10.1%
Nov	\$ 646,202	\$ 1,274,156	16.3%	\$ 574,124	\$ 1,265,488	16.5%	-11.2%	-0.7%
Dec	\$ 635,876	\$ 1,910,032	24.4%	\$ 673,769	\$ 1,939,257	25.3%	6.0%	1.5%
Jan	\$ 727,066	\$ 2,637,098	33.7%	\$ 590,153	\$ 2,529,410	33.0%	-18.8%	-4.1%
Feb	\$ 599,882	\$ 3,236,980	41.4%	\$ 665,810	\$ 3,195,220	41.7%	11.0%	-1.3%
Mar	\$ 669,418	\$ 3,906,398	49.9%	\$ 709,670	\$ 3,904,890	50.9%	6.0%	0.0%
Apr	\$ 772,079	\$ 4,678,477	59.8%					
May	\$ 686,153	\$ 5,364,630	68.5%					
June	\$ 603,282	\$ 5,967,912	76.3%					
July	\$ 704,529	\$ 6,672,441	85.3%					
Aug	\$ 567,871	\$ 7,240,312	92.5%					
Sept	\$ 586,340	\$ 7,826,652	100.0%					
				<b>Adopted</b>	<b>Current Budget</b>			
				<b>\$8,069,584</b>	<b>\$7,664,879</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$6,847,936</b>	<b>\$7,435,422</b>	<b>\$8,080,633</b>	<b>\$7,959,364</b>	<b>\$7,826,652</b>	<b>\$7,664,879</b>
<b>% Change</b>		8.6%	8.7%	-1.5%	-1.7%	-2.1%



# Seminole County Government CONSTITUTIONAL GAS TAX TRANSPORTATION TRUST FUND



<b>AUTHORIZATION:</b> F.S. 206.41(1)(a), 206.45, 206.47, 336.023, 336.02; Florida Constitution, Article XII, 9(c)	<b>REVENUE SOURCE:</b> State
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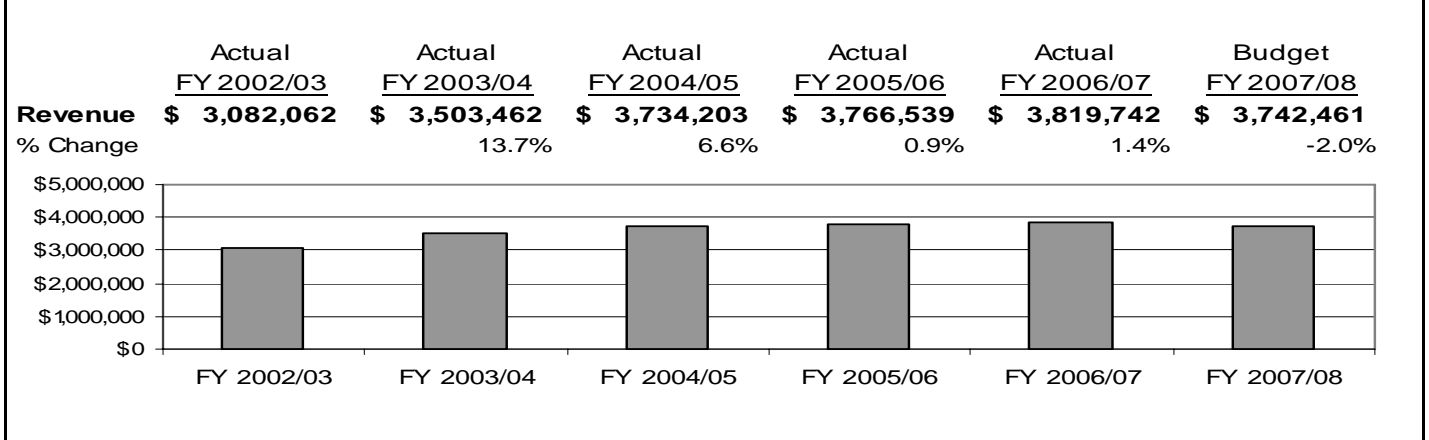
<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 10101 Transportation Trust Fund Account Number: 335491 Constitutional Gas Tax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 33 Intergovernmental Type: 335 State Shared Revenue
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**DESCRIPTION:**  
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:**  
Monthly distributions are received from the State and calculated based on geographic area, population and collections. The FY 2007/08 adopted revenue for the Constitutional Gas Tax of \$3.8 was reduced by \$102,646 at mid-year to reflect declining gas tax revenues. Constitutional Gas Tax receipts through March 2008 total \$1.8M and is in line with the revised budgeted revenue.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 330,768	\$ 330,768	8.7%	\$ 304,217	\$ 304,217	8.1%	0.0%	0.0%
Nov	\$ 292,252	\$ 623,020	16.3%	\$ 306,985	\$ 611,202	16.3%	5.0%	-1.9%
Dec	\$ 342,215	\$ 965,235	25.3%	\$ 316,388	\$ 927,590	24.8%	-7.5%	-3.9%
Jan	\$ 338,246	\$ 1,303,481	34.1%	\$ 294,043	\$ 1,221,633	32.6%	-13.1%	-6.3%
Feb	\$ 285,797	\$ 1,589,278	41.6%	\$ 312,776	\$ 1,534,409	41.0%	9.4%	-3.5%
Mar	\$ 299,591	\$ 1,888,869	49.5%	\$ 303,896	\$ 1,838,305	49.1%	1.4%	-2.7%
Apr	\$ 343,986	\$ 2,232,855	58.5%					
May	\$ 356,209	\$ 2,589,064	67.8%					
June	\$ 322,137	\$ 2,911,201	76.2%					
July	\$ 280,923	\$ 3,192,124	83.6%					
Aug	\$ 340,474	\$ 3,532,598	92.5%					
Sept	\$ 287,144	\$ 3,819,742	100.0%					
				<b>Adopted</b>	<b>Current Budget</b>			
				<b>\$3,845,107</b>	<b>\$3,742,461</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**



# Seminole County Government COUNTY GAS TAX TRANSPORTATION TRUST FUND

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

**REVENUE SOURCE:**  
State

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

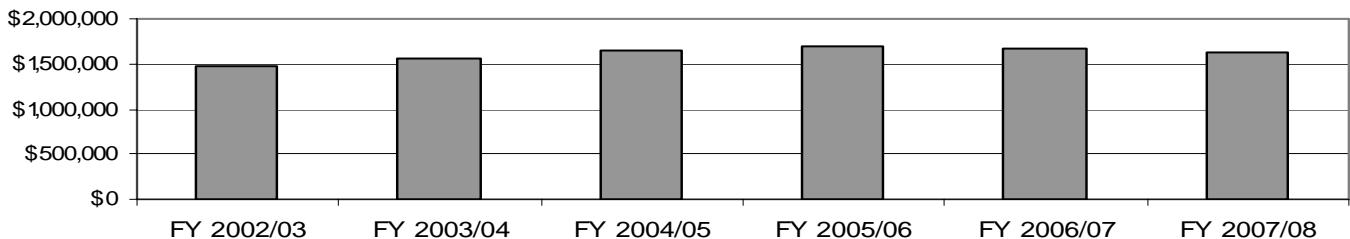
**COLLECTIONS:**

Taxes are remitted to the Department of Revenue. Monthly distributions are calculated based on geographic area, population and collections. The County Gas Tax adopted revenue for FY 2007/08 of \$1.6M was reduced by \$107,987 at mid-year to reflect declining gas tax revenues. Current receipts are slightly below the average for the first half of the fiscal year but no adjustments are required at this time and revenue will be monitored for future change.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 142,986	\$ 142,986	8.6%	\$ 139,304	\$ 139,304	8.5%	-2.6%	-2.6%
Nov	\$ 137,004	\$ 279,990	16.8%	\$ 130,611	\$ 269,915	16.5%	-4.7%	-3.6%
Dec	\$ 137,559	\$ 417,549	25.1%	\$ 134,920	\$ 404,835	24.8%	-1.9%	-3.0%
Jan	\$ 140,119	\$ 557,668	33.5%	\$ 133,825	\$ 538,660	33.0%	-4.5%	-3.4%
Feb	\$ 131,504	\$ 689,172	41.4%	\$ 131,785	\$ 670,445	41.1%	0.2%	-2.7%
Mar	\$ 153,264	\$ 842,436	50.6%	\$ 144,976	\$ 815,421	50.0%	-5.4%	-3.2%
Apr	\$ 140,432	\$ 982,868	59.0%					
May	\$ 138,191	\$ 1,121,059	67.3%					
June	\$ 136,789	\$ 1,257,848	75.6%					
July	\$ 136,636	\$ 1,394,484	83.8%					
Aug	\$ 142,728	\$ 1,537,212	92.3%					
Sept	\$ 127,444	\$ 1,664,656	100.0%					
<b>Budget</b>				<b>Adotped</b> \$1,740,287	<b>Budget</b> \$1,632,300			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$ 1,476,084</b>	<b>\$ 1,555,388</b>	<b>\$ 1,648,893</b>	<b>\$ 1,681,451</b>	<b>\$ 1,664,656</b>	<b>\$ 1,632,300</b>
% Change		5.4%	6.0%	2.0%	-1.0%	-1.9%





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

<b>AUTHORIZATION:</b> F.S. 206.41(1)(d), 206.87(1)(b), 336.021; Ordinance 93-17	<b>REVENUE SOURCE:</b> Local
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 10102 Ninth-Cent Fuel Tax Fund Account Number: 312300 County Voted 9th Cent Gas Tax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 31 Taxes Type: 312 Sales, Use and Fuel Taxes
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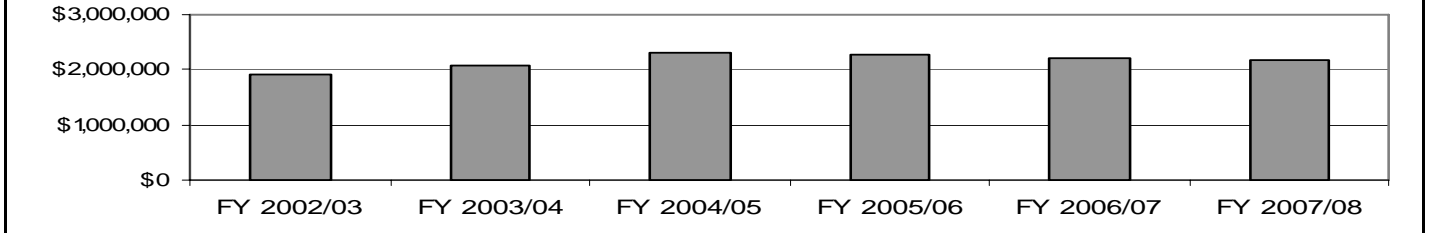
**DESCRIPTION:**  
A one cent tax on every net gallon of motor and diesel fuel sold within the county; imposed by ordinance, adopted by extraordinary vote of the governing body, or voter approved in a countywide referendum. Proceeds are used to fund transportation expenditures. Seminole County has dedicated this revenue to the funding of Lynx (Mass Transit).

**COLLECTIONS:**  
Monthly distributions are made by the State. Counties are not required to share tax proceeds with municipalities. The FY 2007/08 adopted revenue for the County Voted 9th Cent Gas Tax of \$2.2M was reduced by \$124,637 at mid-year to reflect declining gas tax revenues. County Voted Gas Tax receipts through March 2008 total \$1.M and is currently 1% above prior year revenue for the same period but on target in comparison with the 3 year average receipts.

Month Earned	FY 2006/07			FY 2007/08			2007/08 (+/-) 2006/07	
	Monthly	YTD	YTD as %	Monthly	YTD	YTD as %	Month	YTD
	FY 2006/07	FY 2006/07	Actual	FY 2007/08	FY 2007/08	Budget		
Oct	\$ 178,575	\$ 178,575	8.0%	\$ 195,956	\$ 195,956	9.0%	9.7%	9.7%
Nov	\$ 184,055	\$ 362,630	16.3%	\$ 162,915	\$ 358,871	16.5%	-11.5%	-1.0%
Dec	\$ 180,558	\$ 543,188	24.4%	\$ 190,973	\$ 549,844	25.3%	5.8%	1.2%
Jan	\$ 206,468	\$ 749,656	33.7%	\$ 168,026	\$ 717,870	33.0%	-18.6%	-4.2%
Feb	\$ 171,177	\$ 920,833	41.4%	\$ 189,729	\$ 907,599	41.7%	10.8%	-1.4%
Mar	\$ 190,501	\$ 1,111,334	50.0%	\$ 201,210	\$ 1,108,809	51.0%	5.6%	-0.2%
Apr	\$ 219,351	\$ 1,330,685	59.8%					
May	\$ 195,814	\$ 1,526,499	68.6%					
June	\$ 170,831	\$ 1,697,330	76.3%					
July	\$ 199,673	\$ 1,897,003	85.3%					
Aug	\$ 161,502	\$ 2,058,505	92.5%					
Sept	\$ 166,383	\$ 2,224,888	100.0%					
<b>Budget</b>				<b>Budget</b>	<b>Current Budget</b>			
				<b>\$2,300,000</b>	<b>\$2,175,363</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual <u>FY 2002/03</u>	Actual <u>FY 2003/04</u>	Actual <u>FY 2004/05</u>	Actual <u>FY 2005/06</u>	Actual <u>FY 2006/07</u>	Budget <u>FY 2007/08</u>
<b>Revenue</b>	<b>\$1,924,020</b>	<b>\$2,090,796</b>	<b>\$2,298,263</b>	<b>\$2,260,121</b>	<b>\$2,224,888</b>	<b>\$ 2,175,363</b>
<b>% Change</b>		8.7%	9.9%	-1.7%	-1.6%	-2.2%



**Seminole County Government  
BUILDING PERMIT FEES  
DEVELOPMENT REVIEW FUND**



**AUTHORIZATION:**

F.S. 125-56; Laws of Florida Chapter 67-1628; County Code Chapter 40

**REVENUE SOURCE:**

Local

**REVENUE ACCOUNT INFORMATION:**

Fund: 10400 Development Review Fund  
Account Number: 322100 Building Permit Fees

**REVENUE CLASSIFICATION:**

State U.A.S. Number  
Category: 32 License & 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 Development Review Fund is a user supported fund and is designed to offset the cost of development.

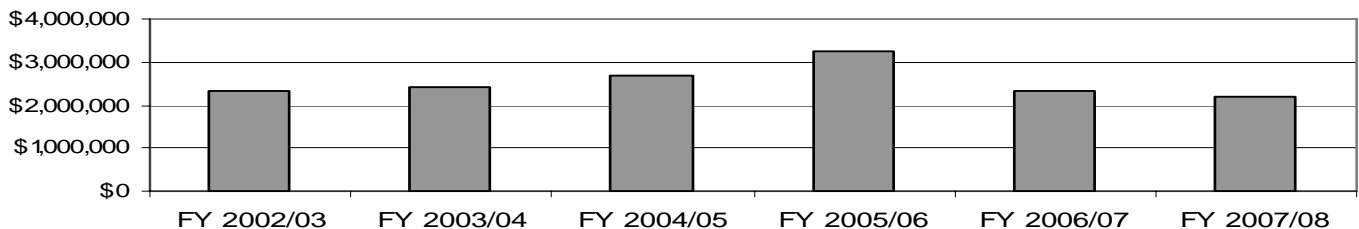
**COLLECTIONS:**

Building permit activity inclusive of all permitting through the month of March is down 6.3% FY 2006/07. Permitting is expected to be slightly lower in FY 2007/08 as the total permits issued in the prior fiscal year totaled 23,737 while the projection for FY 2007/08 is 20,319. Although, Building permit fees through March have increased by 4.8%, no real growth in revenue is expected. Revenue is on target with budgeted funds and no adjustment is anticipated at this time.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 157,287	\$ 157,287	6.7%	\$ 176,035	\$ 176,035	8.0%	11.9%	11.9%
Nov	\$ 181,942	\$ 339,229	14.4%	\$ 96,807	\$ 272,842	12.4%	-46.8%	-19.6%
Dec	\$ 93,624	\$ 432,853	18.4%	\$ 130,808	\$ 403,650	18.3%	39.7%	-6.7%
Jan	\$ 172,911	\$ 605,764	25.8%	\$ 108,245	\$ 511,895	23.3%	-37.4%	-15.5%
Feb	\$ 179,257	\$ 785,021	33.4%	\$ 366,877	\$ 878,772	39.9%	104.7%	11.9%
Mar	\$ 226,341	\$ 1,011,362	43.0%	\$ 180,800	\$ 1,059,572	48.2%	-20.1%	4.8%
Apr	\$ 244,320	\$ 1,255,682	53.4%					
May	\$ 284,601	\$ 1,540,283	65.5%					
June	\$ 215,569	\$ 1,755,852	74.7%					
July	\$ 255,869	\$ 2,011,721	85.6%					
Aug	\$ 181,778	\$ 2,193,499	93.3%					
Sept	\$ 157,706	\$ 2,351,205	100.0%					
<b>Budget</b>					<b>\$ 2,200,000</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$2,330,888</b>	<b>\$2,413,742</b>	<b>\$2,694,256</b>	<b>\$3,231,896</b>	<b>\$2,351,205</b>	<b>\$2,200,000</b>
<b>% Change</b>		3.6%	11.6%	20.0%	-27.2%	-6.4%



# Seminole County Government TOURIST DEVELOPMENT TAX TOURIST DEVELOPMENT FUND



<b>AUTHORIZATION:</b> F.S. 125.0104; Ordinance 88-9	<b>REVENUE SOURCE:</b> Local
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 11000 Tourist Development Fund Account Number: 312120 Tourist Development Tax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 31 Taxes Type: 3121 Local Option Taxes
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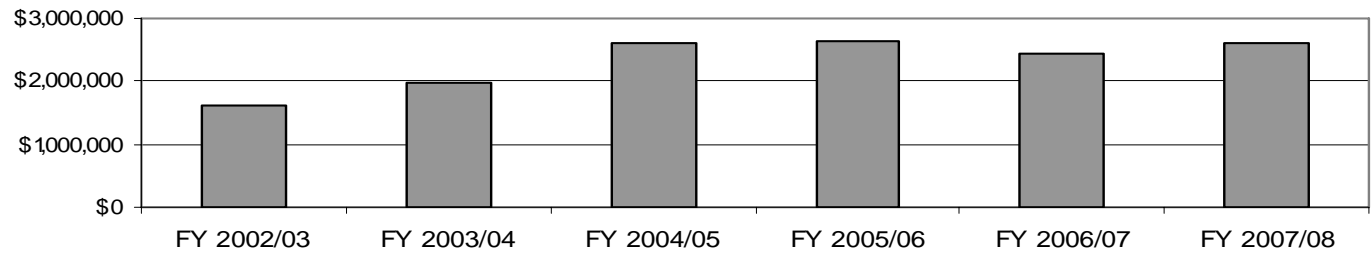
**DESCRIPTION:**  
Voter approved 3% tax on transient rental transactions; rental or leasing of living quarters for a term of six months or less. Revenue may be used for capital construction of tourist-related facilities, tourist promotions, and beach and shoreline maintenance.

**COLLECTIONS:**  
Revenue is received by the Tax Collector and remitted to the County on a monthly basis. Tourist Development Tax is derived essentially from 85% business travelers; 10% small groups (reunions, meetings, training sessions, etc.); and 5% sporting events. FY 2007/08 revenue for the Tourist Development Tax is tracking below budgeted estimates and only expected to generate about \$2.4M, a decrease of \$200,000. Occupancy rates are down 5% from FY 2006/07 while revenues are 1.1% below prior year receipts. This difference is attributed in part to an increase in room costs that offset the lost revenue from occupancies.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Of Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Of Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 198,179	\$ 198,179	8.1%	\$ 188,847	\$ 188,847	7.3%	0.0%	0.0%
Nov	\$ 181,157	\$ 379,336	15.6%	\$ 180,841	\$ 369,688	14.2%	-0.2%	-2.5%
Dec	\$ 175,249	\$ 554,585	22.8%	\$ 168,912	\$ 538,600	20.7%	-3.6%	-2.9%
Jan	\$ 205,601	\$ 760,186	31.3%	\$ 208,782	\$ 747,382	28.7%	1.5%	-1.7%
Feb	\$ 273,286	\$ 1,033,472	42.5%	\$ 277,611	\$ 1,024,993	39.4%	1.6%	-0.8%
Mar	\$ 267,731	\$ 1,301,203	53.5%	\$ 262,324	\$ 1,287,317	49.5%	-2.0%	-1.1%
Apr	\$ 212,409	\$ 1,513,612	62.2%					
May	\$ 199,455	\$ 1,713,067	70.4%					
June	\$ 194,182	\$ 1,907,249	78.4%					
July	\$ 190,521	\$ 2,097,770	86.3%					
Aug	\$ 173,456	\$ 2,271,226	93.4%					
Sept	\$ 160,513	\$ 2,431,739	100.0%					
<b>Budget</b>				<b>\$ 2,600,000</b>				

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$ 1,628,467</b>	<b>\$ 1,990,574</b>	<b>\$ 2,619,208</b>	<b>\$ 2,628,729</b>	<b>\$ 2,431,739</b>	<b>\$ 2,600,000</b>
<b>% Change</b>		22.2%	31.6%	0.4%	-7.5%	6.9%



Hotel Room Occupancy	862,309	890,533	1,168,278	1,219,317	1,207,124	1,090,797
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## Seminole County Government AD VALOREM TAX FIRE. FUND



<b>AUTHORIZATION:</b> F.S. 192-197, 200; Florida Constitution Article VII (9)	<b>REVENUE SOURCE:</b> Local
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 11200 Fire Fund Account Number: 311100 Ad Valorem Tax	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 31 Taxes Type: 311 Ad Valorem
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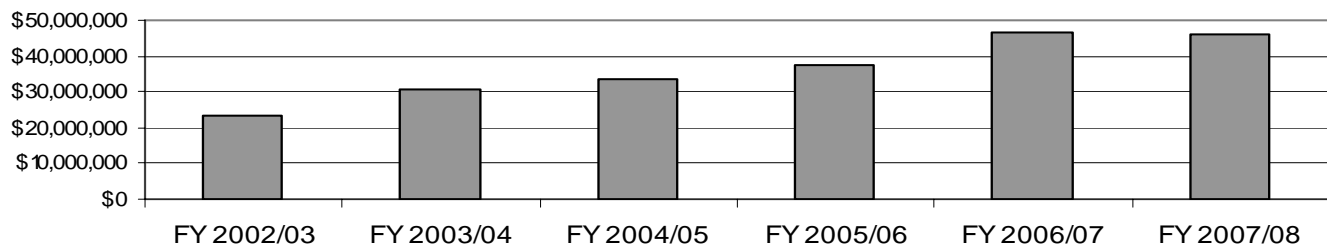
**DESCRIPTION:**  
Ad Valorem revenue is a property tax based on assessed real and personal property values. It is predicated on a millage rate adopted annually by the Board of County Commissioners and computed by multiplying the adopted tax rate by the taxable value of all real and personal property, divided by 1,000. The Fire millage is assessed on properties within unincorporated Seminole County and the City of Altamonte Springs (included in FY2003/04) and used to provide for fire protection and prevention, and rescue/emergency medical services to residents within these boundaries.

**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 - 97% of ad valorem taxes levied are historically collected. Although the FY 2007/08 taxable values for the Seminole County Fire District increased by 12.6% in FY 2007/08, the adopted ad valorem revenue is 0.9% below prior year collections due to a 0.3035 mill or a 12% reduction in the Fire District property tax rate approved by the BCC. The millage reduction was prompted by property tax reform measures adopted by the 2007 Florida Legislature under House Bill 1B and resulted in an estimated loss of \$6M in Fire fund revenue. Ad Valorem taxes generate 92% of current revenue in the Fire fund.

Month Earned	Monthly FY 2006/07	YTD FY 2006/07	YTD as % of Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Of Budget	2007/08 (+/-) 2006/07	
							Month	YTD
Oct	\$ 0	\$ 0	0.0%	\$ 2,390	\$ 2,390	0.0%	0.0%	0.0%
Nov	\$ 16,459,048	\$ 16,459,048	35.5%	\$ 9,464,367	\$ 9,466,757	20.6%	-42.5%	-42.5%
Dec	\$ 20,462,166	\$ 36,921,214	79.7%	\$ 19,754,410	\$ 29,221,167	63.6%	-3.5%	-20.9%
Jan	\$ 1,128,561	\$ 38,049,775	82.1%	\$ 8,493,451	\$ 37,714,618	82.1%	652.6%	-0.9%
Feb	\$ 2,206,222	\$ 40,255,997	86.9%	\$ 1,492,590	\$ 39,207,208	85.4%	-32.3%	-2.6%
Mar	\$ 1,164,597	\$ 41,420,594	89.4%	\$ 903,702	\$ 40,110,910	87.3%	-22.4%	-3.2%
Apr	\$ 1,919,291	\$ 43,339,885	93.5%					
May	\$ 816,051	\$ 44,155,936	95.3%					
June	\$ 2,168,356	\$ 46,324,292	100.0%					
July	\$ 14,590	\$ 46,338,882	100.0%					
Aug	\$ 0	\$ 46,338,882	100.0%					
Sept	\$ 7	\$ 46,338,889	100.0%					
<b>Budget</b>					<b>\$ 45,926,178</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$23,077,485</b>	<b>\$30,845,345</b>	<b>\$ 33,331,781</b>	<b>\$ 37,664,507</b>	<b>\$ 46,338,890</b>	<b>\$ 45,926,178</b>
<b>% Change</b>		33.7%	8.1%	13.0%	23.0%	-0.9%



<b>Millage Rate:</b>	2.6334	2.6334	2.6334	2.6334	2.6334	2.3299
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**Seminole County Government  
E911 FEE (Nonwireless)  
E911 FUND**

<b>AUTHORIZATION:</b> F.S. 365.172 - 173(2)(b); Seminole County Code 73.3	<b>REVENUE SOURCE:</b> State
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 12500 Emergency 911 Fund Account Number: 342410 E911 Telephone Fees	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 34 Charges for Service
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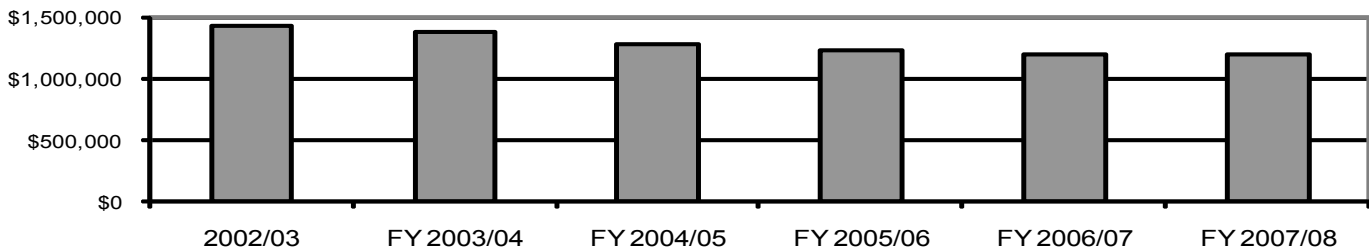
**DESCRIPTION:**  
HB 919 Emergency Communications Systems, approved by the 2007 Legislature, became effective May 24, 2007. This bill merges the wireline 911 plan for landline telecommunications companies and the Wireless Emergency Communications Act to encourage enhanced 911 service availability statewide. HB 919 places a cap maximum of 50 cents per month per service identifier (up to a maximum 25 lines per account bill) for uniform E911 fees. This rate applies to all voice communications services that provide 911 access and that are required to be included in the provision of 911 service by the Federal Communications Commission. The county no longer collects landline revenues. All E911 revenues are sent to the State E911 Board and segregated into wireless and nonwireless categories for distribution based on F.S. 365.173.

**COLLECTIONS:**  
Each voice communication services provider collects the 911 fee and remits funds to the State less 1% for administrative costs. Of the nonwireless funds collected by the State, ninety seven percent are distributed each month to counties based on the number of service identifiers in each county; 1% is retained by the E911 Board for administering the E911 fee; and 2% is distributed to rural counties. Effective September 1, 2007, landline revenue previously collected by the County is now sent to the Florida E911 Board. E911 fees collected by the County for landlines in FY 2006/07 showed a decrease of \$31,832 or 2.6% from prior year collections due in part to Voice Over Internet Protocol (Voice Over IP) and cellular usage. As a result of HB 919, future E 911 revenue collections should increase or at minimum maintain current levels.

Month Earned	2006/07			2007/08 (+/-) 2006/07			Month	YTD
	Monthly FY 2006/07	YTD FY 2006/07	YTD as % Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Budget		
Oct	\$ 0	\$ 0	0.0%	\$ 101,159	\$ 101,159	8.4%	0.0%	0.0%
Nov	\$ 97,716	\$ 97,716	8.2%	\$ 98,039	\$ 199,198	16.6%	0.3%	103.9%
Dec	\$ 98,669	\$ 196,385	16.5%	\$ 98,457	\$ 297,655	24.8%	-0.2%	51.6%
Jan	\$ 101,609	\$ 297,994	25.0%	\$ 118,927	\$ 416,582	34.7%	17.0%	39.8%
Feb	\$ 95,197	\$ 393,191	33.0%	\$ 105,745	\$ 522,327	43.5%	11.1%	32.8%
Mar	\$ 109,642	\$ 502,833	42.2%	\$ 92,352	\$ 614,679	51.2%	-15.8%	22.2%
Apr	\$ 99,254	\$ 602,087	50.5%					
May	\$ 97,488	\$ 699,575	58.7%					
June	\$ 98,252	\$ 797,827	66.9%					
July	\$ 99,978	\$ 897,805	75.3%					
Aug	\$ 97,305	\$ 995,110	83.5%					
Sept	\$ 197,086	\$ 1,192,196	100.0%					
<b>Budget</b>				<b>\$ 1,200,000</b>				

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	<b>\$ 1,426,556</b>	<b>\$ 1,371,971</b>	<b>\$ 1,283,881</b>	<b>\$ 1,224,029</b>	<b>\$ 1,192,196</b>	<b>\$ 1,200,000</b>
% Change		-3.8%	-6.4%	-4.7%	-2.6%	0.7%



# Seminole County Government

## E911 FEE (Wireless)

### EMERGENCY 911 FUND



<b>AUTHORIZATION:</b> F.S. 365.172 - 173(2)(a)	<b>REVENUE SOURCE:</b> State
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<b>REVENUE ACCOUNT INFORMATION:</b> Fund: 12500 Emergency 911 Fund Account Number: 342420 E911 Cellular Phone Fees	<b>REVENUE CLASSIFICATION:</b> State U.A.S. Number Category: 34 Charges for Service Type: 005 Charges for Service
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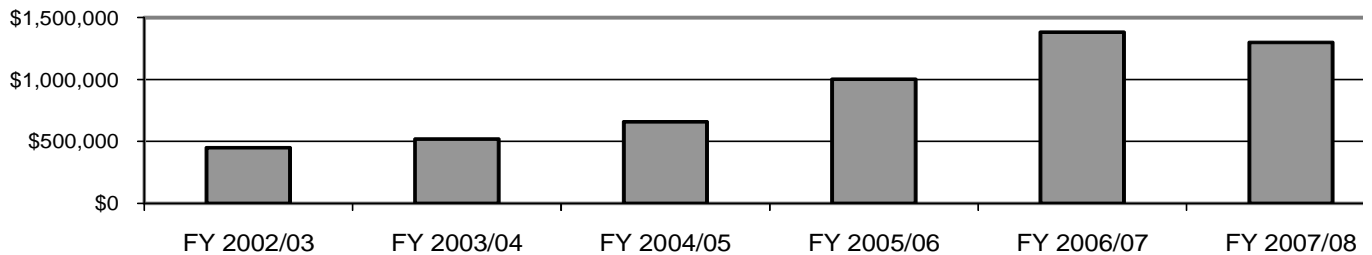
**DESCRIPTION:**  
 HB 919 approved by the 2007 Legislature, entitled Emergency Communications Systems became effective May 24, 2007. This bill merges the wireline 911 plan for landline telecommunications companies and the Wireless Emergency Communications Act to encourage enhanced 911 service availability statewide. HB 919 places a cap maximum of 50 cents per month per service identifier (up to a maximum 25 lines per account bill) for uniform E911 fees. This rate applies to all voice communications services that provide 911 access and that are required to be included in the provision of 911 service by the Federal Communications Commission. All E911 revenues are sent to the State E911 Board and segregated

**COLLECTIONS:**  
 Each voice communication services provider collects the 911 fee and remits funds to the State less 1% for administrative costs. Of the wireless funds collected by the State, sixty seven percent are distributed each month to counties based on the number of service identifiers in each county; 1% is retained by the E911 Board for administering the E911 fee; 30% is reimbursed to wireless providers for costs of providing E911 or 911 service; and 2% is distributed to rural counties. In the charts below, postings to the wireless 911 revenue by month has not been predicated on a fiscal year basis and the number of postings by year is not comparable. This is due in part to the State lag in distributions which are now on a regular basis and should improve trend analysis in the future.

Month Earned	2006/07			2007/08 (+/-) 2006/07			2007/08 (+/-) 2006/07	
	Monthly FY 2006/07	YTD FY 2006/07	YTD as % of Actual	Monthly FY 2007/08	YTD FY 2007/08	YTD as % Of Budget	Month	YTD
Prior Year	\$ 304,860	\$ 304,860	22.0%	\$ 0	\$ 0	0.0%	0.0%	0.0%
Oct	\$ 92,161	\$ 397,021	28.7%	\$ 0	\$ 0	0.0%	0.0%	0.0%
Nov	\$ 35,642	\$ 432,663	31.3%	\$ 87,502	\$ 87,502	6.7%	145.5%	-79.8%
Dec	\$ 91,202	\$ 523,865	37.9%	\$ 105,296	\$ 192,798	14.8%	15.5%	-63.2%
Jan	\$ 94,905	\$ 618,770	44.7%	\$ 119,403	\$ 312,201	24.0%	25.8%	-49.5%
Feb	\$ 93,915	\$ 712,685	51.5%	\$ 100,524	\$ 412,725	31.7%	7.0%	-42.1%
Mar	\$ 95,930	\$ 808,615	58.5%	\$ 103,974	\$ 516,699	39.7%	8.4%	-36.1%
Apr	\$ 96,241	\$ 904,856	65.4%					
May	\$ 94,789	\$ 999,645	72.3%					
June	\$ 98,809	\$ 1,098,454	79.4%					
July	\$ 108,066	\$ 1,206,520	87.2%					
Aug	\$ 103,477	\$ 1,309,997	94.7%					
Sept	\$ 73,115	\$ 1,383,112	100.0%					
<b>Budget</b>					<b>\$ 1,300,000</b>			

**COLLECTION HISTORY AND CURRENT BUDGET:**

	Actual FY 2002/03	Actual FY 2003/04	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08
<b>Revenue</b>	\$ 449,975	\$ 518,264	\$ 659,342	\$ 1,002,821	\$ 1,383,112	\$ 1,300,000
% Change		15.2%	27.2%	52.1%	37.9%	-6.0%







# *Reserve Summary*

*Fiscal Year 2007/08 - 2nd Quarter*

**Seminole County Government**  
**RESERVE RECAP for Selected Funds**  
**FY 2007/08 - 2nd QUARTER**



<b>Fund</b>	<b>Fund Name</b>	<b>FY 2008 Adopted Budget</b>	<b>FY 2008 Adopted Reserves</b>	<b>Percentage Held as Reserves</b>	<b>FY 2008 Amended Budget</b>	<b>FY 2008 Amended Reserves</b>	<b>Percentage Held as Reserves</b>	<b>Change in Budget Reserve Balance</b>
00100	General Fund	\$271,721,049	\$ 23,709,231	9%	\$ 274,227,939	\$ 23,379,704	9%	\$ (329,527)
00103	Natural Land Endowment	824,950	505,506	61%	864,842	505,506	58%	-
00104	Boating Improvement	542,204	496,004	91%	595,667	496,004	83%	-
1010x	Transportation Trust	39,073,880	5,518,938	14%	39,465,746	5,518,938	14%	-
10400	Development Review	6,158,400	1,740,263	28%	6,158,400	1,740,263	28%	-
11000	Tourist Development	6,150,000	3,547,326	58%	6,150,000	3,547,326	58%	-
11200	Fire Protection	67,884,053	12,694,633	19%	69,366,456	12,505,858	18%	(188,775)
11400	Article V Technology	1,916,063	145,578	8%	1,416,063	127,092	9%	(18,486)
115xx	Infrastructure Sales Tax	279,001,646	97,104,382	35%	309,586,237	97,104,382	31%	-
12300	Alcohol/Drug Abuse	75,000	-	0%	75,000	-	0%	-
12500	Emergency 911	4,025,000	82,283	2%	4,025,000	82,283	2%	-
126xx	Transportation Impact Fees	(59,578,084)	(80,805,385)	n/a	(35,348,120)	(71,369,326)	n/a	9,436,059
128xx	Development Impact Fees	3,903,783	547,339	14%	3,940,759	547,339	14%	-
13000	Stormwater Fund	12,740,699	683,021	5%	13,829,443	683,021	5%	-
13100	Economic Development	2,015,431	220,816	11%	2,015,431	220,816	11%	-
13300	17/92 Redevelopment	5,183,482	4,383,098	85%	6,705,633	4,383,098	65%	-
15000	Street Lighting MSBU	2,545,700	-	0%	2,545,700	-	0%	-
15100	Solid Waste MSBU	16,418,548	3,743,548	23%	16,418,548	3,743,548	23%	-
160xx	Municipal Svs Benefit Units	414,604	-	0%	573,166	78,750	14%	-
2xxx	Limited GO Debt Service	13,791,381	-	0%	13,791,381	-	0%	-
30600	Limited GO Debt Service	9,837,233	-	0%	10,363,064	-	0%	-
32xx	Jail Expansion Project	31,944,784	-	0%	34,473,817	-	0%	-
32100	Natural Lands/Trails	17,421,014	-	0%	19,399,952	-	0%	-
40100	Water And Sewer	62,892,087	8,606,508	14%	64,711,370	8,606,508	13%	-
4010X	Water And Sewer Debt/Fees	170,065,809	26,071,103	15%	208,767,110	26,071,103	12%	-
40201	Solid Waste	42,213,706	20,850,463	49%	42,715,698	20,813,713	49%	(36,750)
50100	Self Insurance	16,973,303	6,472,584	38%	16,974,242	6,472,584	38%	-
		<b>Total</b>	<b>136,317,239</b>		<b>Total</b>	<b>145,258,510</b>		<b>8,862,521</b>

Seminole County Government  
 CHANGES IN RESERVE BALANCES  
 FY 2007/08 - 2nd Quarter



**00100 General Fund**

BAR 2007-R-196	Allocate Funding to Lighthouse of Central Florida	(25,000)
BAR 2007-R-197	Allocate Funding Regional Commission on Homelessness	(25,000)
BAR 2007-R-244	Appropriation for Improvements to Soldier's Creek Park	(150,000)
BAR 2008-R-243	Appropriation for SeminoleWay Study	(70,000)
BAR 2008-R-71	Appropriation for the Replacement of Portable Radios in Public Safety (General Fund Portion)	(59,527)
		<b>(329,527)</b>





# *Department Summary*

*Fiscal Year 2007/08 - 2nd Quarter*



**Seminole County Government  
FY 2008 Expenditure Summary**

**Administration**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>County Attorney's Office</u></b>							
10 Personal Services	1,697,913	1,803,471	1,803,471	859,116	-	944,355	52.36
30 Operating Expenditures	214,666	132,406	132,406	39,456	-	92,950	70.20
35 Internal Charges / Other	-	23,430	23,430	5,285	-	18,145	77.44
County Attorney's Office	1,912,578	1,959,307	1,959,307	903,857	-	1,055,450	53.87
<b><u>County Commission Offices</u></b>							
10 Personal Services	865,899	909,568	909,568	438,321	-	471,247	51.81
30 Operating Expenditures	34,653	28,318	28,318	11,074	-	17,244	60.89
35 Internal Charges / Other	-	11,463	11,463	1,728	-	9,735	84.93
County Commission Offices	900,553	949,349	949,349	451,123	-	498,226	52.48
<b><u>County Manager's Office</u></b>							
10 Personal Services	680,745	811,284	811,284	281,782	-	529,502	65.27
30 Operating Expenditures	86,857	269,450	269,450	113,183	98,500	57,767	21.44
35 Internal Charges / Other	-	12,115	12,115	2,175	-	9,940	82.05
County Manager's Office	767,602	1,092,849	1,092,849	397,140	98,500	597,209	54.65
Administration	3,580,732	4,001,505	4,001,505	1,752,120	98,500	2,150,885	53.75



**Seminole County Government  
FY 2008 Expenditure Summary**

**Fiscal Services**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administration &amp; Resource Management</u></b>							
10 Personal Services	1,183,464	1,321,043	1,321,043	525,164	-	795,879	60.25
30 Operating Expenditures	13,464,741	17,492,836	17,652,998	6,569,069	3,814,746	7,269,183	41.18
35 Internal Charges / Other	-	1,218,414	1,218,414	3,185	-	1,215,229	99.74
70 Debt Service	12,842,982	12,854,680	12,854,680	6,584,642	-	6,270,038	48.78
80 Grants & Aids	5,713,689	5,631,445	5,631,445	5,625,564	-	5,881	0.10
85 Transfers	73,000	18,830	18,830	-	-	18,830	100.00
Administration & Resource	<b>33,277,875</b>	<b>38,537,248</b>	<b>38,697,410</b>	<b>19,307,624</b>	<b>3,814,746</b>	<b>15,575,041</b>	<b>40.25</b>
<b><u>Budget</u></b>							
10 Personal Services	433,626	531,514	531,514	277,381	-	254,133	47.81
30 Operating Expenditures	29,237	126,600	126,600	70,348	-	56,252	44.43
35 Internal Charges / Other	-	9,162	9,162	1,956	-	7,206	78.65
Budget	<b>462,862</b>	<b>667,276</b>	<b>667,276</b>	<b>349,685</b>	<b>-</b>	<b>317,591</b>	<b>47.60</b>
Fiscal Services	<b>33,740,738</b>	<b>39,204,524</b>	<b>39,364,686</b>	<b>19,657,309</b>	<b>3,814,746</b>	<b>15,892,631</b>	<b>40.37</b>



**Seminole County Government  
FY 2008 Expenditure Summary**

**Human Resources**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b>Human Resources</b>							
10 Personal Services	841,782	965,425	965,425	432,045	-	533,380	55.25
30 Operating Expenditures	426,095	513,000	513,000	185,300	26,248	301,452	58.76
35 Internal Charges / Other	-	22,328	22,328	4,524	-	17,804	79.74
60 Capital Outlay	13,151	-	-	-	-	-	0.00
<b>Human Resources</b>	<b>1,281,027</b>	<b>1,500,753</b>	<b>1,500,753</b>	<b>621,869</b>	<b>26,248</b>	<b>852,636</b>	<b>56.81</b>
<b>Human Resources</b>	<b>1,281,027</b>	<b>1,500,753</b>	<b>1,500,753</b>	<b>621,869</b>	<b>26,248</b>	<b>852,636</b>	<b>56.81</b>
<b>County Wide Totals</b>	<b>1,281,027</b>	<b>1,500,753</b>	<b>1,500,753</b>	<b>621,869</b>	<b>26,248</b>	<b>852,636</b>	<b>56.81</b>

**SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
COMBINED ADMINISTRATIVE DEPARTMENTS  
FY 2007/08 – 2<sup>ND</sup> QUARTER**



**COMBINED ADMINISTRATIVE DEPARTMENTS**

Collectively Personal Services constitutes 81% of the budget (exclusive of Central Charges).

**Operating Expenditures**

- \$18K was utilized for consultant and retainer fees.
- \$76K was utilized for expenses related to conferences, annual membership dues and subscription renewals.
- \$161K was expended/encumbered for lobbyist services.
- Central Charges \$202K was expended for PTO pay-outs and other county-wide personnel adjustments.
- MSBU Program - \$10M.
- Central Charges - \$265K, or 24% of the operating budget was expended for accounting and auditing, consulting and studies, and Clerk's recording fees.
- Resource Management - \$98K was expended/encumbered for grant consulting services.
- \$66K was expended for the budget software service agreement and migration plan.
- \$58K expended for employee recognitions, job advertising, and recruitment efforts.
- \$57K expended for training materials for the Effective Personal Productivity training class, membership dues, consultant fees, tuition reimbursements and license fees related to Mindleaders.

**Grants and Aids** 100% was expended for CRA Corridor Redevelopment.

- \$1.2M for the 17/92 County Community Redevelopment Agency.
- \$3.4M for City of Altamonte Springs Community Redevelopment Agency.
- \$575K for City of Sanford Waterfront Community Redevelopment Agency.
- \$447K for City of Casselberry Community Redevelopment Agency funds.

**Debt Service**

- Debt Service-\$6.6M was expended, Road Bonds Series 2002 \$236K, General Obligation Bonds \$4.M, Sales Tax Bonds \$2.4M.



**Seminole County Government  
FY 2008 Expenditure Summary**

**Administrative Services**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administration</u></b>							
10 Personal Services	198,166	273,162	273,162	82,085	-	191,077	69.95
30 Operating Expenditures	9,015	10,158	10,158	15,567	3,740	(9,149)	-90.06
35 Internal Charges / Other	-	3,742	3,742	868	-	2,874	76.80
60 Capital Outlay	45,771	10,264,814	9,982,975	34,802	-	9,948,173	99.65
<b>Administration</b>	<b>252,952</b>	<b>10,551,876</b>	<b>10,270,037</b>	<b>133,323</b>	<b>3,740</b>	<b>10,132,975</b>	<b>98.67</b>
<b><u>Fleet and Facilities Management</u></b>							
10 Personal Services	2,799,692	3,174,657	3,174,657	1,373,551	-	1,801,106	56.73
30 Operating Expenditures	13,320,590	16,123,144	16,270,907	5,641,064	3,890,078	6,739,765	41.42
35 Internal Charges / Other	-	187,248	187,248	22,648	-	164,600	87.90
50 Cost Allocations (contra	-	(7,227,807)	(7,227,807)	(1,263,855)	-	(5,963,952)	82.51
60 Capital Outlay	3,306,756	40,757,963	43,691,348	2,149,133	4,588,591	36,953,624	84.58
<b>Fleet and Facilities Management</b>	<b>19,427,039</b>	<b>53,015,205</b>	<b>56,096,353</b>	<b>7,922,541</b>	<b>8,478,669</b>	<b>39,695,143</b>	<b>70.76</b>
<b><u>Purchasing and Contracts</u></b>							
10 Personal Services	1,009,309	1,113,948	1,113,948	496,589	-	617,359	55.42
30 Operating Expenditures	92,931	58,125	60,400	20,405	-	39,995	66.22
35 Internal Charges / Other	-	28,651	28,651	4,163	-	24,488	85.47
60 Capital Outlay	-	12,500	12,500	11,782	-	718	5.74
<b>Purchasing and Contracts</b>	<b>1,102,240</b>	<b>1,213,224</b>	<b>1,215,499</b>	<b>532,938</b>	<b>-</b>	<b>682,561</b>	<b>56.15</b>
<b><u>Support Services</u></b>							
10 Personal Services	1,016,748	1,137,128	1,137,128	539,193	-	597,935	52.58
30 Operating Expenditures	12,950,945	8,422,608	14,550,468	6,508,184	1,953,166	6,089,117	41.85
35 Internal Charges / Other	15,901	6,025,996	26,404	909	-	25,495	96.56
50 Cost Allocations (contra	-	(549,380)	(549,380)	(46,560)	-	(502,820)	91.52
60 Capital Outlay	43,315	35,400	35,400	10,400	25,000	-	0.00
<b>Support Services</b>	<b>14,026,909</b>	<b>15,071,752</b>	<b>15,200,020</b>	<b>7,012,126</b>	<b>1,978,166</b>	<b>6,209,728</b>	<b>40.85</b>
<b>Administrative Services</b>	<b>34,809,141</b>	<b>79,852,057</b>	<b>82,781,909</b>	<b>15,600,927</b>	<b>10,460,575</b>	<b>56,720,407</b>	<b>68.52</b>

**Seminole County Government**  
**FISCAL PERFORMANCE REPORT**  
**ADMINISTRATIVE SERVICES**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**

**ADMINISTRATIVE SERVICES DEPARTMENT** expended/encumbered 31% of its budget as of the second quarter.

**Administration** division expended/encumbered 1% of its budget.

**Capital Outlay**

- Administration has \$9.9M budgeted for the purchase of land, which has not yet been expended. Without this item, the Administration division has expended/encumbered 36% of its budget, which is mostly Personal Services.

**Purchasing and Contracts** division expended/encumbered 44% of its budget.

**Operating Expenditures** – 34% was expended/encumbered.

**Fleet and Facilities Management** division expended/encumbered 29% of its overall budget.

**Operating Expenditures** – 59% was expended/encumbered.

- \$1.2M was expended for utilities.
- \$1.6M was expended/encumbered for maintenance and repair services on air conditioning systems, security system, elevators, fire alarm/sprinklers and various other repairs.
- \$297K was expended/encumbered for landscape maintenance, alarm monitoring, street sweeping, and fuel tank inspections.
- \$4.4M was expended/encumbered for vehicle and equipment maintenance services, including parts. This includes all repairs under Serco Management Services and outside of Serco Management Services.
- \$1.5M was expended/encumbered for petroleum orders.

**Cost Allocations (contra)** – \$7.2M was allocated to other Departments, Divisions, and Programs for the direct cost of Fleet Fuel and Maintenance (\$6.6M), Regular Facilities Maintenance (351K), and Pro-Active Maintenance (309K).

**Capital Outlay** – 15% was expended/encumbered.

- \$3.1M was expended/encumbered for rehabilitation of the County Jail.
- \$1M was expended/encumbered for the replacement of the County Services Building Roof.
- \$739K was expended/encumbered for the rebuild of the Animal Services Building.
- \$169K was expended/encumbered for the renovation of the Health Department.

**Seminole County Government  
FISCAL PERFORMANCE REPORT  
ADMINISTRATIVE SERVICES  
FY 2007/08 – 2<sup>ND</sup> QUARTER**



**Support Services** division expended/encumbered 59% of its overall budget.

**Operating Expenditures** – 58% was expended/encumbered.

- \$1.5M was expended/encumbered primarily for annual contracts related to custodial and security guard services.
- \$1.3M was expended/encumbered primarily for annual leases on office space, printers, color copier and mail equipment.
- Approximately \$3.4M was expended for annual premiums related to the Self-Insurance Program, inclusive of Excess Carriers.
- Approximately \$1.4M was expended for Insurance claims related to workers compensation, automobiles, property, crime and other types of liability.

**Cost Allocations (contra)** – \$549K was allocated to other Departments, Divisions, and Programs for the direct cost of postage.





**Seminole County Government  
FY 2008 Expenditure Summary**

**Community Information**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administration</u></b>							
10 Personal Services	794,747	845,412	845,412	380,681	-	464,731	54.97
30 Operating Expenditures	176,871	239,989	239,989	49,006	38,144	152,839	63.69
35 Internal Charges / Other	-	123,189	123,189	6,615	-	116,574	94.63
60 Capital Outlay	248,739	390,281	390,281	90,139	105,533	194,609	49.86
Administration	1,220,358	1,598,871	1,598,871	526,440	143,677	928,753	58.09
Community Information	1,220,358	1,598,871	1,598,871	526,440	143,677	928,753	58.09
County Wide Totals	1,220,358	1,598,871	1,598,871	526,440	143,677	928,753	58.09

**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**COMMUNITY INFORMATION**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**



**COMMUNITY INFORMATION DEPARTMENT** expended/encumbered 42% of its overall budget as of the second quarter.

**Operating Expenditures** – 36% was expended/encumbered.

- \$41K was expended/encumbered for outsourced video production services.
- \$20K was expended/encumbered for outside printing services.
- \$15K was expended for supplies and equipment necessary for the operation of SGTV, graphics functions and other departmental efforts.

**Capital Outlay** – 50% was expended/encumbered.

- \$90K was expended for the purchase of a server based master control and programming playback system for SGTV.
- \$72K was encumbered the conversion of a Ford Box Truck that will function as a Multi-Camera Mobile Production Van for SGTV.
- \$15K was encumbered for digital upgrades to SGTV production and cablecasting equipment.



**Seminole County Government  
FY 2008 Expenditure Summary**

**Community Services**


	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administrative Division</u></b>							
10 Personal Services	171,791	180,750	180,750	92,824	-	87,926	48.64
30 Operating Expenditures	1,450,606	1,433,715	1,433,715	312,750	1,109,254	11,711	0.82
35 Internal Charges / Other	-	3,560	3,560	820	-	2,740	76.96
80 Grants & Aids	124,135	122,938	122,938	33,730	87,698	1,510	1.23
Administrative Division	<b>1,746,532</b>	<b>1,740,963</b>	<b>1,740,963</b>	<b>440,124</b>	<b>1,196,952</b>	<b>103,887</b>	<b>5.97</b>
<b><u>Community Assistance Division</u></b>							
10 Personal Services	1,663,597	2,247,504	2,324,918	833,421	-	1,491,497	64.15
30 Operating Expenditures	3,896,533	4,665,336	4,575,223	1,311,408	229,129	3,034,686	66.33
35 Internal Charges / Other	-	26,212	26,212	6,400	-	19,812	75.58
60 Capital Outlay	763,218	1,492,938	1,492,938	38,552	731,415	722,970	48.43
80 Grants & Aids	9,332,535	18,959,215	19,027,315	6,766,566	5,459,045	6,801,705	35.75
Community Assistance Division	<b>15,655,883</b>	<b>27,391,205</b>	<b>27,446,606</b>	<b>8,956,347</b>	<b>6,419,589</b>	<b>12,070,670</b>	<b>43.98</b>
<b><u>County Probation Division</u></b>							
10 Personal Services	1,607,206	1,763,311	1,763,311	832,874	-	930,437	52.77
30 Operating Expenditures	49,085	50,618	50,618	22,476	-	28,142	55.60
35 Internal Charges / Other	-	43,770	43,770	9,406	-	34,364	78.51
60 Capital Outlay	-	12,500	12,500	11,782	-	718	5.74
County Probation Division	<b>1,656,291</b>	<b>1,870,199</b>	<b>1,870,199</b>	<b>876,538</b>	<b>-</b>	<b>993,661</b>	<b>53.13</b>
<b><u>Extension Service</u></b>							
10 Personal Services	388,402	467,778	467,778	220,182	-	247,596	52.93
30 Operating Expenditures	75,344	37,750	37,750	16,964	-	20,786	55.06
35 Internal Charges / Other	-	19,386	19,386	4,454	-	14,932	77.02
60 Capital Outlay	16,208	-	-	-	-	-	0.00
Extension Service	<b>479,954</b>	<b>524,914</b>	<b>524,914</b>	<b>241,601</b>	<b>-</b>	<b>283,313</b>	<b>53.97</b>
<b><u>Juvenile Services</u></b>							
10 Personal Services	529,364	586,631	586,631	263,620	-	323,011	55.06
30 Operating Expenditures	2,832,057	3,073,474	3,073,474	1,340,899	1,190,976	541,600	17.62
35 Internal Charges / Other	-	17,045	17,045	4,505	-	12,540	73.57
Juvenile Services	<b>3,361,421</b>	<b>3,677,150</b>	<b>3,677,150</b>	<b>1,609,023</b>	<b>1,190,976</b>	<b>877,151</b>	<b>23.85</b>
Community Services	<b>22,900,081</b>	<b>35,204,431</b>	<b>35,259,832</b>	<b>12,123,634</b>	<b>8,807,516</b>	<b>14,328,682</b>	<b>40.64</b>

# SEMINOLE COUNTY GOVERNMENT

## FISCAL PERFORMANCE REPORT

### COMMUNITY SERVICES

#### FY 2007/08 – 2<sup>ND</sup> QUARTER



**COMMUNITY SERVICES DEPARTMENT** expended/encumbered 60% of its overall budget as of the second quarter.

**Administrative Division** expended 95% of its overall budget.

- The County Health Department expended/encumbered \$1M.
- The Adoption Support which is supported by the sale of the Choose Life license plates expended/encumbered \$21K.
- The Medical Examiner expended/encumbered \$497K.

**Community Assistance Division** expended 56% of its overall budget.

- The Substance and Drug Abuse Trust expended \$60K on drug screening and awareness material, and substance abuse counseling services.
- Low Income Assistance is comprised of *Community Assistance*, *Community Service Agency Funding*, and *County Medical Care*. \$2.3M was expended/encumbered. Includes payments for those who do not have 3<sup>rd</sup> party insurance coverage, Medicaid or Medicare, are unable to pay and meet household income thresholds. Mandated costs for child abuse exams, Medicaid hospital and nursing home, and indigent burial are included.

**Community Development Grants** are detailed in the fund summaries.

**County Probation Division** expended 47% of its overall budget. County Probation now provides Court Officer Services fulltime for the six county judges in County Court. User fees generated \$570K which covers 65% of expenditures.

**Extension Service Division** expended 46% of its overall general fund budget. The preceding report is inclusive of the 4-H Counsel Coop Extension Agency Fund 60307 and reflects \$5K of expenditures that are passed through the fund.

**Juvenile Programs Division** expended 59% of its overall budget.

**Operating Expenditures** - \$2.5M was expended/encumbered as of the second quarter.

- DJJ Pre-detention Services expended/encumbered \$2.5M. These are mandated costs.
- Prosecution Alternatives for Youth (PAY) expended/encumbered \$45K for counseling services.
- Teen Court expended/encumbered \$9K for counseling services. This program is primarily personal services driven. User fees generated \$92K which covered the entire \$87K of expenditures and added \$5K to the Teen Court Trust Fund Balance.



**Seminole County Government  
FY 2008 Expenditure Summary**

**Economic Development**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administration</u></b>							
10 Personal Services	321,959	333,933	333,933	154,207	-	179,726	53.82
30 Operating Expenditures	681,536	693,585	693,585	385,549	221,036	87,001	12.54
35 Internal Charges / Other	-	4,997	4,997	1,250	-	3,747	74.99
60 Capital Outlay	23,621	-	1,385,511	443,955	874,454	67,102	4.84
80 Grants & Aids	969,335	1,562,484	1,699,124	289,384	136,640	1,273,100	74.93
Administration	<b>1,996,452</b>	<b>2,594,999</b>	<b>4,117,150</b>	<b>1,274,344</b>	<b>1,232,130</b>	<b>1,610,676</b>	<b>39.12</b>
<b><u>Tourism</u></b>							
10 Personal Services	317,591	458,764	458,764	184,074	-	274,690	59.88
30 Operating Expenditures	1,264,413	1,349,542	1,349,542	518,058	475,899	355,586	26.35
35 Internal Charges / Other	-	160,866	160,866	3,634	-	157,232	97.74
70 Debt Service	195,512	200,515	200,515	17,222	-	183,293	91.41
80 Grants & Aids	655,500	390,000	390,000	125,000	175,000	90,000	23.08
Tourism	<b>2,433,016</b>	<b>2,559,687</b>	<b>2,559,687</b>	<b>847,988</b>	<b>650,899</b>	<b>1,060,801</b>	<b>41.44</b>
Economic Development	<b>4,429,468</b>	<b>5,154,686</b>	<b>6,676,837</b>	<b>2,122,332</b>	<b>1,883,028</b>	<b>2,671,477</b>	<b>40.01</b>
County Wide Totals	<b>4,429,468</b>	<b>5,154,686</b>	<b>6,676,837</b>	<b>2,122,332</b>	<b>1,883,028</b>	<b>2,671,477</b>	<b>40.01</b>

# SEMINOLE COUNTY GOVERNMENT

## FISCAL PERFORMANCE REPORT

### ECONOMIC DEVELOPMENT

#### FY 2007/08 – 2<sup>ND</sup> QUARTER



**ECONOMIC DEVELOPMENT DEPARTMENT** expended/encumbered 60% of its overall budget as of the second quarter.

**Administration** division expended/encumbered 61% of its overall budget.

**Operating Expenditures** – 87% was expended/encumbered.

- \$192K was expended and \$192K encumbered attributable to the annual agreement with the Metro Orlando Economic Development Commission.
- \$150K was contributed to Seminole Community College's Small Business Development Program.

**Grants and Aids** – 25% was expended/encumbered.

- \$210K was awarded for local support of state funded Qualified Target Industries (QTI) and Job Growth Incentive projects.
- \$137K was encumbered by the 17-92 Community Redevelopment Agency for the Greenway Plaza Redevelopment agreement.
- \$67K was awarded by the 17-92 Community Redevelopment Agency for the Gateway to Sanford Commercial Redevelopment Project.

**Capital Outlay** – 95% was expended/encumbered.

- The 17-92 Community Redevelopment Agency expended \$440K and encumbered \$875K for the SR15/600 U.S. 17-92 Reconstruction project.

**Tourism** division expended/encumbered 59% of its overall budget.

**Operating Expenditures** – 74% was expended/encumbered.

- \$188K was expended and \$91K was encumbered for display advertising and other Seminole County promotional activities.
- \$167K was expended and \$321K encumbered for services related to the County's annual advertising and marketing campaign.
- \$51K was expended/encumbered for the annual rental agreement for office space.

**Debt Service** – 9% was expended.

- \$17K was expended for interest payments on the 2003 Tourist Development Note. The note has \$885,000 in principal outstanding with a maturity date of October 1, 2012.

**Grants and Aids** – 77% was expended/encumbered.

- \$300K was expended/encumbered for the annual contribution to the Central Florida Zoo.



**Seminole County Government  
FY 2008 Expenditure Summary**

**Environmental Services**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administration</u></b>							
10 Personal Services	2,107,141	2,530,154	2,530,154	1,194,623	-	1,335,531	52.78
30 Operating Expenditures	407,708	404,800	404,800	188,319	50,596	165,885	40.98
35 Internal Charges / Other	-	208,165	208,165	10,199	-	197,966	95.10
Administration	<b>2,514,849</b>	<b>3,143,119</b>	<b>3,143,119</b>	<b>1,393,141</b>	<b>50,596</b>	<b>1,699,383</b>	<b>54.07</b>
<b><u>Planning, Engineering and Inspection</u></b>							
10 Personal Services	751,586	1,026,316	1,026,316	455,635	-	570,681	55.60
30 Operating Expenditures	263,088	349,665	349,665	59,644	10,037	279,984	80.07
35 Internal Charges / Other	-	31,214	31,214	10,029	-	21,185	67.87
60 Capital Outlay	-	134,283,851	174,787,090	15,856,277	38,521,444	120,409,369	68.89
70 Debt Service	8,622,764	14,723,580	14,723,580	5,645,054	-	9,078,526	61.66
Planning, Engineering and Inspection	<b>9,637,438</b>	<b>150,414,626</b>	<b>190,917,865</b>	<b>22,026,639</b>	<b>38,531,481</b>	<b>130,359,745</b>	<b>68.28</b>
<b><u>Solid Waste Management</u></b>							
10 Personal Services	3,680,780	4,128,128	4,128,128	1,728,469	-	2,399,659	58.13
30 Operating Expenditures	7,460,140	5,108,436	5,108,436	1,226,018	1,520,021	2,362,397	46.25
35 Internal Charges / Other	1,952,822	2,866,753	2,866,753	533,454	-	2,333,299	81.39
60 Capital Outlay	-	7,457,572	7,996,314	921,213	890,109	6,184,993	77.35
70 Debt Service	270,155	1,144,739	1,144,739	167,219	-	977,520	85.39
Solid Waste Management	<b>13,363,897</b>	<b>20,705,628</b>	<b>21,244,370</b>	<b>4,576,373</b>	<b>2,410,130</b>	<b>14,257,867</b>	<b>67.11</b>
<b><u>Water and Sewer Division</u></b>							
10 Personal Services	4,393,907	4,846,947	4,846,947	2,326,712	-	2,520,235	52.00
30 Operating Expenditures	14,657,416	14,060,823	14,078,168	4,907,658	5,222,526	3,947,984	28.04
35 Internal Charges / Other	15,425,217	3,437,228	3,437,228	257,035	-	3,180,193	92.52
60 Capital Outlay	-	354,770	354,770	70,629	212,646	71,495	20.15
Water and Sewer Division	<b>34,476,540</b>	<b>22,699,768</b>	<b>22,717,113</b>	<b>7,562,034</b>	<b>5,435,172</b>	<b>9,719,907</b>	<b>42.79</b>
Environmental Services	<b>59,992,724</b>	<b>196,963,141</b>	<b>238,022,467</b>	<b>35,558,187</b>	<b>46,427,378</b>	<b>156,036,902</b>	<b>65.56</b>

**Seminole County Government**  
**FISCAL PERFORMANCE REPORT**  
**ENVIRONMENTAL SERVICES**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**



**ENVIRONMENTAL SERVICES DEPARTMENT** expended/encumbered 34% of its overall budget as of the second quarter.

**Administration** division expended/encumbered 46% of its overall budget.

**Operating Expenditures** – 59% was expended/encumbered.

- \$100K was expended for postage related to water and sewer bills.
- \$48K was expended for credit card processing fees which are incurred when customers pay for service with their credit card.
- \$35K was expended/encumbered for annual bond holder reports

**Planning, Engineering and Inspection** division expended/encumbered 32% of its overall budget.

**Operating Expenditures** – 20% was expended/encumbered.

**Capital Outlay** – 31% was expended/encumbered.

- \$54.4M was expended/encumbered for water and sewer capital projects.

**Debt Service** – 38% was expended.

- \$5.6M was expended for debt service payments on the 1992, 2005 and 2006 Water and Sewer Bonds.

**Solid Waste Management** division expended/encumbered 33% of its overall budget.

**Operating Expenditures** – 54% was expended/encumbered.

- \$844K was expended/encumbered for leased heavy equipment.
- \$600K was expended/encumbered for yard waste processing services.
- \$276K was expended/encumbered for Landfill Gas Collection System improvements and construction observation services related to the Landfill to Energy Facility (which will be capitalized in future).
- \$182K was expended/encumbered for ground water monitoring services.
- \$173K was expended/encumbered for professional services related to rate review/forecast/financial assurance/required reports, as well as for engineering support as needed.
- \$144K was expended/encumbered for hazardous household disposal, waste tire processing, and recycling services.
- \$139K was expended/encumbered for landfill gas system operations.
- \$112K was expended/encumbered for repairs at the Central Transfer Station and Landfill.
- \$45K was expended/encumbered for consulting services related to future solid waste collection and processing plans.

**Seminole County Government**  
**FISCAL PERFORMANCE REPORT**  
**ENVIRONMENTAL SERVICES**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**



**Solid Waste Management** (continued)

**Capital Outlay** – 23% was expended/encumbered.

- \$1.2M was expended/encumbered for capital equipment
- \$553K was expended/encumbered for capital projects

**Debt Service** – 15% was expended.

- \$167K was expended for debt service payments on the 2003 Solid Waste Disposal System Revenue Refunding Bonds.

**Water and Sewer Operations** division expended/encumbered 57% of its overall budget.

**Operating Expenditures** – 72% was expended/encumbered.

- \$4.5M was expended/encumbered related to contractual agreements with other municipalities for utilizing their facilities/lines for treatment/disposal of wastewater.
- \$1.4M was expended/encumbered for miscellaneous repairs at various plants/lines/lift stations/fire hydrants.
- \$719K was expended for electric used Oct - Feb, \$133K for water/sewer services provided by other municipalities, and \$10K for landfill fee.
- \$623M was expended/encumbered for chemicals to treat water and effluent.
- \$790K was expended/encumbered for services related to verification of water/ effluent quality, permit compliance, and management of wetlands.
- \$558K was expended/encumbered for the contracted hauling of sludge to a neighboring county and garbage to landfill.
- \$300K was expended/encumbered for mowing, pressure washing and aerator cleaning services at the water and wastewater plants.

**Capital Outlay** – 80% was expended/encumbered for capital equipment.





**Seminole County Government  
FY 2008 Expenditure Summary**

**Information Technology Services**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Development</u></b>							
10 Personal Services	-	2,528,354	2,308,098	1,028,608	-	1,279,490	55.43
30 Operating Expenditures	-	1,686,886	1,664,036	184,571	132,085	1,347,381	80.97
35 Internal Charges / Other	-	-	-	-	-	-	0.00
60 Capital Outlay	-	-	21,700	-	8,666	13,034	60.06
Development	-	4,215,240	3,993,834	1,213,179	140,751	2,639,904	66.10
<b><u>Director's / Business Office</u></b>							
10 Personal Services	226,053	697,976	697,976	286,174	-	411,802	59.00
30 Operating Expenditures	6,582	3,271,951	3,271,951	1,889,961	731,631	650,359	19.88
35 Internal Charges / Other	-	280	280	413	-	(133)	-47.58
50 Cost Allocations (contra	-	(1,244,904)	(1,248,619)	(398,658)	-	(849,961)	68.07
Director's / Business Office	232,636	2,725,303	2,721,588	1,777,890	731,631	212,066	7.79
<b><u>Operations</u></b>							
10 Personal Services	3,146,200	2,802,014	2,802,014	1,268,955	-	1,533,059	54.71
30 Operating Expenditures	6,809,863	4,560,620	4,560,620	1,758,061	313,709	2,488,850	54.57
35 Internal Charges / Other	-	54,602	54,602	5,304	-	49,298	90.29
50 Cost Allocations (contra	-	-	-	-	-	-	0.00
60 Capital Outlay	468,681	2,065,370	2,065,348	25,307	115,193	1,924,848	93.20
Operations	10,424,745	9,482,606	9,482,584	3,057,626	428,902	5,996,056	63.23
Information Technology Services	10,657,380	16,423,149	16,198,006	6,048,696	1,301,284	8,848,026	54.62
County Wide Totals	10,657,380	16,423,149	16,198,006	6,048,696	1,301,284	8,848,026	54.62

**Seminole County Government**  
**FISCAL PERFORMANCE REPORT**  
**INFORMATION TECHNOLOGY SERVICES**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**

**INFORMATION TECHNOLOGY SERVICES DEPARTMENT** expended/encumbered 45% of its overall budget as of the second quarter FY 2007/08.

**Development** division expended/encumbered 34% of its overall budget.

**Operating Expenditures** – 19% was expended/encumbered.

- \$317K was expended/encumbered on the Business Analysis and Application Development program.
- \$107K was expended/encumbered on the Imaging program.
- \$27K was expended/encumbered on the Geographical Information Systems program.
- \$12K was expended on Administration.

**Capital Outlay** – 40% was encumbered.

**Director's / Business Office** division expended/encumbered 92% of its overall budget.

**Operating Expenditures** – 39% was expended/encumbered.

- \$2.6M was expended/encumbered on the Leasing / Procurement / Inventory program.
- \$12K was expended on the Technology Architecture program
- \$1.4K was expended on administration

**Cost Allocations (contra)** – \$399K was allocated to other Departments, Divisions, and Programs for the direct cost of leased computer equipment.

**Operations** division expended/encumbered 37% of its overall budget.

**Operating Expenditures** – 45% was expended.

- \$1M was expended/encumbered on the Telecommunications/Radio program.
- \$1M was expended/encumbered on the Computer-Network Equipment / Operations program
- \$20K was expended/encumbered on administration.

**Capital Outlay** – 7% was expended/encumbered.



**Seminole County Government  
FY 2008 Expenditure Summary**

**Leisure Services**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administration</u></b>							
10 Personal Services	295,545	333,134	333,134	194,220	-	138,914	41.70
30 Operating Expenditures	1,764	4,731	4,731	984	-	3,747	79.20
35 Internal Charges / Other	-	4,201	4,201	3,008	-	1,193	28.39
<b>Administration</b>	<b>297,309</b>	<b>342,066</b>	<b>342,066</b>	<b>198,213</b>	<b>-</b>	<b>143,853</b>	<b>42.05</b>
<b><u>Parks and Recreation</u></b>							
10 Personal Services	3,034,512	2,412,613	2,412,613	997,006	-	1,415,607	58.68
30 Operating Expenditures	1,741,165	1,263,958	1,470,604	408,173	249,193	813,238	55.30
35 Internal Charges / Other	-	408,673	408,673	62,100	-	346,573	84.80
60 Capital Outlay	906,264	10,153,608	10,627,554	112,970	962,064	9,552,521	89.88
80 Grants & Aids	22,036	1,213,125	1,213,125	-	-	1,213,125	100.00
<b>Parks and Recreation</b>	<b>5,703,976</b>	<b>15,451,977</b>	<b>16,132,569</b>	<b>1,580,249</b>	<b>1,211,256</b>	<b>13,341,063</b>	<b>82.70</b>
<b><u>Streetscapes and Trails</u></b>							
10 Personal Services	385,905	1,306,262	1,306,262	525,366	-	780,896	59.78
30 Operating Expenditures	1,841,325	2,915,986	2,933,978	712,085	1,340,094	881,800	30.05
35 Internal Charges / Other	-	76,639	76,639	3,830	-	72,809	95.00
60 Capital Outlay	131,228	2,907,396	2,975,670	41,524	577,240	2,356,906	79.21
80 Grants & Aids	50,532	46,200	99,663	-	-	99,663	100.00
<b>Streetscapes and Trails</b>	<b>2,408,991</b>	<b>7,252,483</b>	<b>7,392,212</b>	<b>1,282,805</b>	<b>1,917,334</b>	<b>4,192,074</b>	<b>56.71</b>
<b>Leisure Services</b>	<b>8,410,276</b>	<b>23,046,526</b>	<b>23,866,847</b>	<b>3,061,267</b>	<b>3,128,590</b>	<b>17,676,990</b>	<b>74.07</b>
<b>County Wide Totals</b>	<b>8,410,276</b>	<b>23,046,526</b>	<b>23,866,847</b>	<b>3,061,267</b>	<b>3,128,590</b>	<b>17,676,990</b>	<b>74.07</b>

**SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
LEISURE SERVICES  
FY 2007/08 – 2ND QUARTER**

**LEISURE SERVICES** expended/encumbered 27% of its overall budget as of the second quarter.

**Administration** expended/encumbered 58% of its overall budget.

**Operating Expenditures** – 21% was expended/encumbered.

**Parks and Recreation** expended/encumbered 18% of its overall budget.

**Operating Expenditures** – 45% was expended/encumbered.

- \$214K was expended for Instructors and Officials.
- \$104K was expended/encumbered for improvement to Soldiers Creek.
- \$65K was expended/encumbered for park repairs & maintenance.
- \$100K was expended/encumbered for sports equipment, pressure washers, furniture, landscape materials, drinking fountains and athletic wear/uniform rentals.
- The Historical Museum is now reflected within the Parks and Recreation Division. The museum has expended/encumbered 24% of its operating budget.

**Capital Outlay** – 11 % was expended/encumbered.

- \$9.9M was budgeted for Jetta Point park improvements. Jetta Point is in the developmental stages with an anticipated completion date of late 2009.

**Streetscapes & Trails** expended 44% of its overall budget.

**Operating Expenditures** – 70% was expended.

- \$360K was expended for Roadway Median mowing, irrigation and maintenance. There is approximately \$891K in outstanding encumbrances for a total of approximately \$1.2M.
- \$110K was expended/encumbered for the maintenance of passive parks countywide.
- \$405K was expended/encumbered for the maintenance of the paved and unpaved trails.
- Natural Lands is now reflected within the Streetscapes & Trails Division. \$23K was expended/encumbered for the education, maintenance and monitoring of natural lands.

**Capital Outlay** – 21 % was expended.

- \$495K was encumbered for the refurbishment of three roadway medians.




**Seminole County Government  
FY 2008 Expenditure Summary**

**Library Services**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Library Services</u></b>							
10 Personal Services	4,722,046	5,335,043	5,335,043	2,501,707	-	2,833,336	53.11
30 Operating Expenditures	778,400	722,394	854,812	353,460	61,915	439,437	51.41
35 Internal Charges / Other	-	387,450	387,450	71,692	-	315,758	81.50
60 Capital Outlay	904,118	1,423,761	1,359,819	559,724	673,244	126,850	9.33
80 Grants & Aids	-	210,334	210,334	159,617	-	50,717	24.11
Library Services	<b>6,404,565</b>	<b>8,078,982</b>	<b>8,147,458</b>	<b>3,646,201</b>	<b>735,159</b>	<b>3,766,098</b>	<b>46.22</b>
Library Services	<b>6,404,565</b>	<b>8,078,982</b>	<b>8,147,458</b>	<b>3,646,201</b>	<b>735,159</b>	<b>3,766,098</b>	<b>46.22</b>
County Wide Totals	<b>6,404,565</b>	<b>8,078,982</b>	<b>8,147,458</b>	<b>3,646,201</b>	<b>735,159</b>	<b>3,766,098</b>	<b>46.22</b>

**SEMINOLE COUNTY GOVERNMENT  
FISCAL PERFORMANCE REPORT  
LIBRARY SERVICES  
FY 2007/08 – 2ND QUARTER**



**LIBRARY SERVICES** expended/encumbered 54% of its overall budget as of the second quarter.

**Operating Expenditures** – 49% was expended/encumbered.

- \$72K expended for audio book leasing.

**Capital Outlay** – 91% was expended/encumbered.

- \$814K was expended/encumbered for the library collection replacements.
- \$418K was expended/encumbered for the replacement of the Library System Software and Equipment.



**Seminole County Government  
FY 2008 Expenditure Summary**

**Planning and Development**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Administration</u></b>							
10 Personal Services	549,307	640,700	640,700	280,534	-	360,166	56.21
30 Operating Expenditures	442,861	721,553	721,935	302,469	9,500	409,966	56.79
35 Internal Charges / Other	-	23,188	23,188	4,782	-	18,406	79.38
60 Capital Outlay	27,582	-	-	-	-	-	0.00
80 Grants & Aids	55,000	-	-	-	-	-	0.00
<b>Administration</b>	<b>1,074,750</b>	<b>1,385,441</b>	<b>1,385,823</b>	<b>587,785</b>	<b>9,500</b>	<b>788,538</b>	<b>56.90</b>
<b><u>Building And Fire Inspection</u></b>							
10 Personal Services	3,668,915	3,828,694	4,048,950	1,666,450	-	2,382,500	58.84
30 Operating Expenditures	148,184	230,543	233,293	37,725	27,168	168,401	72.18
35 Internal Charges / Other	-	447,854	451,569	42,386	-	409,183	90.61
60 Capital Outlay	49,031	27,900	27,900	25,468	-	2,432	8.72
<b>Building And Fire Inspection</b>	<b>3,866,130</b>	<b>4,534,991</b>	<b>4,761,712</b>	<b>1,772,029</b>	<b>27,168</b>	<b>2,962,516</b>	<b>62.22</b>
<b><u>Community Resources (Closed 9/30/2007)</u></b>							
10 Personal Services	1,747,487	-	-	-	-	-	0.00
30 Operating Expenditures	378,583	-	-	-	-	-	0.00
<b>Community Resources (Closed)</b>	<b>2,126,070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
<b><u>Development Review</u></b>							
10 Personal Services	1,518,655	1,585,407	1,585,407	732,435	-	852,972	53.80
30 Operating Expenditures	58,598	56,642	56,642	9,924	994	45,724	80.73
35 Internal Charges / Other	-	59,224	59,224	15,258	-	43,966	74.24
60 Capital Outlay	-	33,200	33,200	32,252	-	948	2.86
<b>Development Review</b>	<b>1,577,253</b>	<b>1,734,473</b>	<b>1,734,473</b>	<b>789,869</b>	<b>994</b>	<b>943,610</b>	<b>54.40</b>
<b><u>Planning</u></b>							
10 Personal Services	1,207,164	1,485,600	1,485,600	633,965	-	851,635	57.33
30 Operating Expenditures	5,268,086	5,573,296	5,832,010	2,658,891	2,174,097	999,023	17.13
35 Internal Charges / Other	-	28,778	28,778	5,116	-	23,662	82.22
60 Capital Outlay	15,858	-	-	-	-	-	0.00
<b>Planning</b>	<b>6,491,108</b>	<b>7,087,674</b>	<b>7,346,388</b>	<b>3,297,972</b>	<b>2,174,097</b>	<b>1,874,319</b>	<b>25.51</b>
<b>Planning and Development</b>	<b>15,135,312</b>	<b>14,742,579</b>	<b>15,228,396</b>	<b>6,447,655</b>	<b>2,211,758</b>	<b>6,568,983</b>	<b>43.14</b>

**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**PLANNING AND DEVELOPMENT**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**



**PLANNING AND DEVELOPMENT DEPARTMENT** expended 57% of its overall budget as of the second quarter.

**Administration** division expended 43% of its overall budget.

**Operating Expenditures** – 43% was expended.

- \$216K was expended for annual dues to Metroplan Orlando, the metropolitan planning organization for Orange, Osceola and Seminole Counties.
- \$89K was expended for annual dues to the East Central Florida Regional Planning Council, an association of local governments serving six counties: Brevard, Lake, Orange, Osceola, Seminole and Volusia.

**Building and Fire Inspection** division expended 38% of its overall budget.

**Development Review** division expended 46% of its overall budget.

**Planning Division** expended 74% of its overall budget. The Lynx Program expended/encumbered \$4.4M in monthly payments of \$366K. Lynx payments are to maintain the existing basic service for nine fixed routes at adopted level of service standard of 1.3 revenue miles per capital and continuing paratransit (ADA) service.




**Seminole County Government  
FY 2008 Expenditure Summary**

**Public Safety**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b><u>Animal Services</u></b>							
10 Personal Services	1,484,476	1,659,213	1,659,213	717,337	-	941,876	56.77
30 Operating Expenditures	349,682	421,627	432,476	105,082	32,395	294,999	68.21
35 Internal Charges / Other	-	89,167	89,167	13,197	-	75,970	85.20
60 Capital Outlay	57,181	146,945	146,945	63,200	63,200	20,545	13.98
<b>Animal Services</b>	<b>1,891,339</b>	<b>2,316,952</b>	<b>2,327,801</b>	<b>898,816</b>	<b>95,595</b>	<b>1,333,390</b>	<b>57.28</b>
<b><u>Emergency Management</u></b>							
10 Personal Services	360,631	397,193	397,193	134,995	-	262,198	66.01
30 Operating Expenditures	174,885	327,794	304,282	112,434	24,161	167,687	55.11
35 Internal Charges / Other	-	82,619	82,619	15,812	-	66,807	80.86
60 Capital Outlay	260,894	87,950	491,318	69,404	-	421,914	85.87
80 Grants & Aids	610,477	-	-	-	-	-	0.00
<b>Emergency Management</b>	<b>1,406,887</b>	<b>895,556</b>	<b>1,275,412</b>	<b>332,644</b>	<b>24,161</b>	<b>918,606</b>	<b>72.02</b>
<b><u>EMS/Fire/Rescue</u></b>							
10 Personal Services	30,057,599	32,558,051	32,558,051	14,728,552	-	17,829,499	54.76
30 Operating Expenditures	5,403,676	3,980,409	4,128,135	1,417,160	1,025,758	1,685,217	40.82
35 Internal Charges / Other	-	6,447,861	6,447,861	236,228	-	6,211,633	96.34
60 Capital Outlay	5,848,910	14,572,115	16,068,871	2,160,697	1,862,220	12,045,954	74.96
80 Grants & Aids	229,750	198,121	203,362	203,362	-	-	0.00
<b>EMS/Fire/Rescue</b>	<b>41,539,936</b>	<b>57,756,557</b>	<b>59,406,280</b>	<b>18,746,000</b>	<b>2,887,977</b>	<b>37,772,303</b>	<b>63.58</b>
<b><u>Public Safety Administration</u></b>							
10 Personal Services	2,910,044	3,314,270	3,314,270	1,506,541	-	1,807,729	54.54
30 Operating Expenditures	1,887,186	2,389,352	2,392,905	768,846	427,333	1,196,726	50.01
35 Internal Charges / Other	-	65,495	65,495	16,887	-	48,608	74.22
60 Capital Outlay	46,251	2,050,000	2,078,500	-	27,792	2,050,708	98.66
80 Grants & Aids	181,143	407,600	407,600	199,961	-	207,639	50.94
<b>Public Safety Administration</b>	<b>5,024,624</b>	<b>8,226,717</b>	<b>8,258,770</b>	<b>2,492,235</b>	<b>455,125</b>	<b>5,311,410</b>	<b>64.31</b>
<b>Public Safety</b>	<b>49,862,785</b>	<b>69,195,782</b>	<b>71,268,263</b>	<b>22,469,695</b>	<b>3,462,859</b>	<b>45,335,709</b>	<b>63.61</b>
<b>County Wide Totals</b>	<b>49,862,785</b>	<b>69,195,782</b>	<b>71,268,263</b>	<b>22,469,695</b>	<b>3,462,859</b>	<b>45,335,709</b>	<b>63.61</b>

**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**PUBLIC SAFETY**  
**FY 2007/08 – 2ND QUARTER**



**PUBLIC SAFETY DEPARTMENT** expended/encumbered 85% of its overall budget as of the second quarter.

**Animal Services** division expended/encumbered 43% of its overall budget.

**Operating Expenditures** – 32% was expended/encumbered.

- \$40K was expended/encumbered for professional veterinary services.
- \$58K was expended/encumbered for animal food, medicine, and other veterinary supplies.
- \$17K was expended for the pet sterilization rebate program.

**Capital Outlay** – 86% was expended/encumbered.

- \$63K was expended and \$63K encumbered for four replacement kennel trucks.

**Emergency Management** division expended/encumbered 28% its overall budget.

**Operating Expenditures** – 45% was expended/encumbered.

- \$72K was expended/encumbered for training exercises, professional certifications, registrations, and membership fees.
- \$35K was expended/encumbered for small tools, protective equipment, and other miscellaneous supplies.

**Capital Outlay** – 14%, \$69K was expended for equipment related to the Domestic Security Urban Search and Rescue (USAR) Grant

**EMS/Fire/Rescue** division expended/encumbered 36% of its overall budget.

**Operating Expenditures** – 59% was expended/encumbered.

- \$1.2M was expended/encumbered for EMS supplies, small tools and equipment.
- \$498K was expended/encumbered for repairs and maintenance.
- \$98K was expended and encumbered \$139K for Emergency Medical Transport Billing Collections services
- \$88K was expended for utilities.
- \$106K was expended/encumbered for training exercises, professional certifications, registrations, and membership fees.
- \$64K was expended and \$18K encumbered for pre-employment and annual physicals for firefighters.
- \$128K was expended for fuel. (*includes fuel supplied by Fleet Services*)
- \$40K was expended from the Urban Search and Rescue Maintenance Grant for search and rescue supplies and maintenance expenses.

**Grants and Aids** – 100% was expended.

- \$203K was expended as the Fire Fund's contribution to the US 17-92 Community Redevelopment Agency.

**SEMINOLE COUNTY GOVERNMENT**  
**FISCAL PERFORMANCE REPORT**  
**PUBLIC SAFETY**  
**FY 2007/08 – 2ND QUARTER**



**Public Safety Administration** division expended/encumbered 36% of its overall budget.

**Operating Expenditures** – 50% was expended/encumbered.

- \$120K was expended and \$120K encumbered for the Medical Director's contract.
- \$21K was expended for the rental of office space for the Petroleum Storage Tanks Bureau at the Reflections Plaza.
- The System-Wide Training program expended \$9K for training exercises, professional certifications, and registrations.
- The E911 Program expended \$548K and encumbered \$302K for communication service charges.
- The E911 Program expended \$42K for the annual Embarq equipment lease agreement.

**Capital Outlay** – 1% or \$28K was encumbered by the EMS Performance Management program for the purchase of four advanced training manikins.

**Grants and Aids** – 49% was expended.

- The E911 Program expended \$200K as advances to the Seminole County Public Safety Answering Point (PSAP) agencies for the annual salaries of PSAP workers.





**Seminole County Government  
FY 2008 Expenditure Summary**

**Public Works**

	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Amended	FY 2007/08 YTD	FY 2007/08 Encumbrance	FY 2007/08 Available	Percent Available
<b>Engineering</b>							
10 Personal Services	3,969,637	4,226,416	4,226,416	1,649,364	-	2,577,052	60.97
30 Operating Expenditures	454,893	1,259,114	1,269,776	135,327	310,073	824,376	64.92
35 Internal Charges / Other	-	110,547	110,547	20,118	-	90,429	81.80
50 Cost Allocations (contra	-	(3,092,011)	(3,092,011)	-	-	(3,092,011)	100.00
60 Capital Outlay	82,724,409	163,175,560	193,547,218	25,490,528	50,268,731	117,787,959	60.86
80 Grants & Aids	9,554,388	56,297,000	63,297,000	25,073,000	35,914,000	2,310,000	3.65
<b>Engineering</b>	<b>96,703,327</b>	<b>221,976,626</b>	<b>259,358,946</b>	<b>52,368,336</b>	<b>86,492,803</b>	<b>120,497,806</b>	<b>46.46</b>
<b>Public Works Administration</b>							
10 Personal Services	1,118,670	1,737,868	1,737,868	714,093	-	1,023,775	58.91
30 Operating Expenditures	67,916	66,390	67,990	6,305	-	61,685	90.73
35 Internal Charges / Other	-	192,455	192,455	7,330	-	185,125	96.19
80 Grants & Aids	10,714	10,714	10,714	9,322	-	1,392	12.99
<b>Public Works Administration</b>	<b>1,197,301</b>	<b>2,007,427</b>	<b>2,009,027</b>	<b>737,050</b>	<b>-</b>	<b>1,271,977</b>	<b>63.31</b>
<b>Roads-Stormwater</b>							
10 Personal Services	8,160,018	9,214,750	9,214,750	3,776,732	-	5,438,018	59.01
30 Operating Expenditures	5,469,664	7,271,257	7,366,364	1,289,728	3,105,077	2,971,559	40.34
35 Internal Charges / Other	-	2,022,972	2,022,972	232,283	-	1,790,689	88.52
60 Capital Outlay	10,663,515	2,322,626	3,562,523	609,488	1,131,431	1,821,604	51.13
70 Debt Service	1,326,961	-	-	-	-	-	0.00
<b>Roads-Stormwater</b>	<b>25,620,158</b>	<b>20,831,605</b>	<b>22,166,609</b>	<b>5,908,231</b>	<b>4,236,508</b>	<b>12,021,869</b>	<b>54.23</b>
<b>Traffic Engineering</b>							
10 Personal Services	2,930,060	3,241,485	3,241,485	1,365,811	-	1,875,674	57.86
30 Operating Expenditures	1,770,907	2,021,984	2,021,984	626,581	660,764	734,639	36.33
35 Internal Charges / Other	-	118,224	118,224	29,878	-	88,346	74.73
60 Capital Outlay	2,105,604	2,920,074	3,376,496	374,185	1,297,520	1,704,791	50.49
<b>Traffic Engineering</b>	<b>6,806,571</b>	<b>8,301,767</b>	<b>8,758,189</b>	<b>2,396,456</b>	<b>1,958,284</b>	<b>4,403,449</b>	<b>50.28</b>
<b>Public Works</b>	<b>130,327,356</b>	<b>253,117,425</b>	<b>292,292,771</b>	<b>61,410,074</b>	<b>92,687,596</b>	<b>138,195,101</b>	<b>47.28</b>
<b>County Wide Totals</b>	<b>130,327,356</b>	<b>253,117,425</b>	<b>292,292,771</b>	<b>61,410,074</b>	<b>92,687,596</b>	<b>138,195,101</b>	<b>47.28</b>

**Seminole County Government**  
**FISCAL PERFORMANCE REPORT**  
**PUBLIC WORKS**  
**FY 2007/08 – 2<sup>ND</sup> QUARTER**

**PUBLIC WORKS DEPARTMENT** expended/encumbered 53% of its overall budget as of the second quarter FY 2007/08.

**Engineering** division expended/encumbered 54% of its overall budget.

**Operating Expenditures** – 35% was expended/encumbered.

- \$431K was expended/encumbered on the Engineering Production program.
- \$15K was expended/encumbered on the Administration and Other program.

**Capital Outlay** and **Grants & Aid** – 20% was expended, with an additional 34% encumbered.

**Public Works Administration** division expended 37% of its overall budget.

**Operating Expenditures** – 9% was expended.

**Roads - Stormwater** division expended/encumbered 46% of its overall budget.

**Operating Expenditures** – 60% was expended/encumbered.

- \$2.4M was expended/encumbered on the District Operations program.
- \$1.1 M was expended/encumbered on the Water Quality program.
- \$660K was expended/encumbered on the Stormwater Field Operations program.
- \$167K was expended/encumbered on the Lake Management program.
- \$81K was expended/encumbered on the Mosquito Control program

**Capital Outlay** – 17% was expended, with an additional 32% encumbered.

**Traffic Engineering** division expended/encumbered 50% of its overall budget.

**Operating Expenditures** – 64% was expended/encumbered.

- \$738K was expended/encumbered on the Automated Traffic Control Systems program.
- \$300K was expended/encumbered on the Roadway Striping program.
- \$227K was expended/encumbered on the Signs and Traffic Safety program.
- \$23K was expended on Administration and other programs.

**Capital Outlay** – 11% was expended, with an additional 38% encumbered.

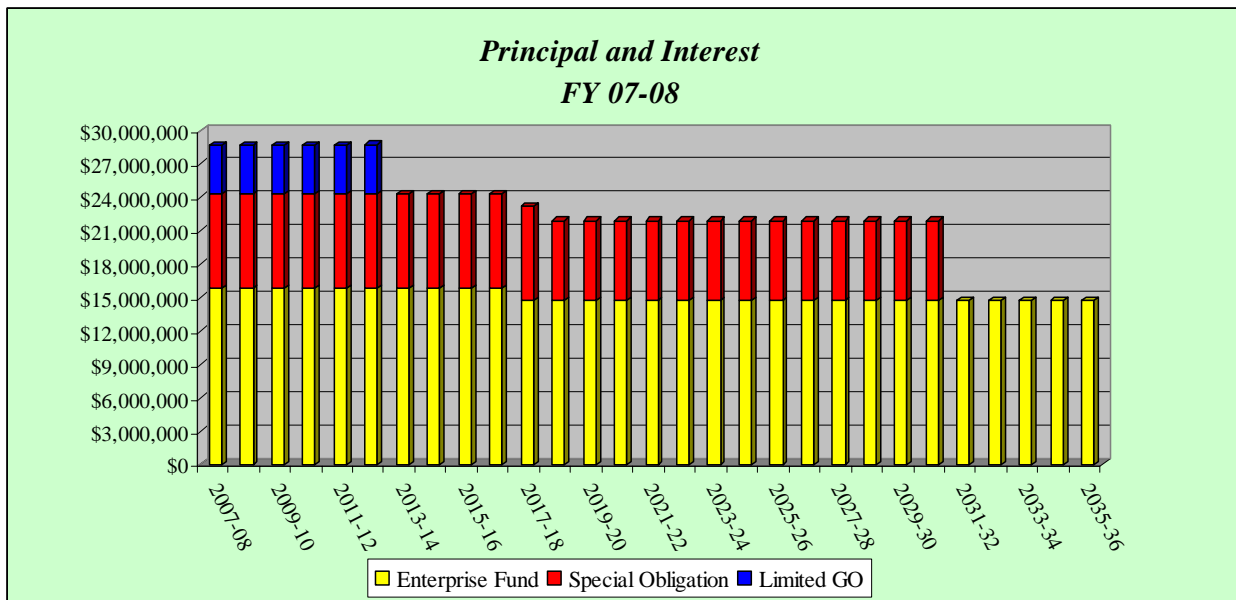
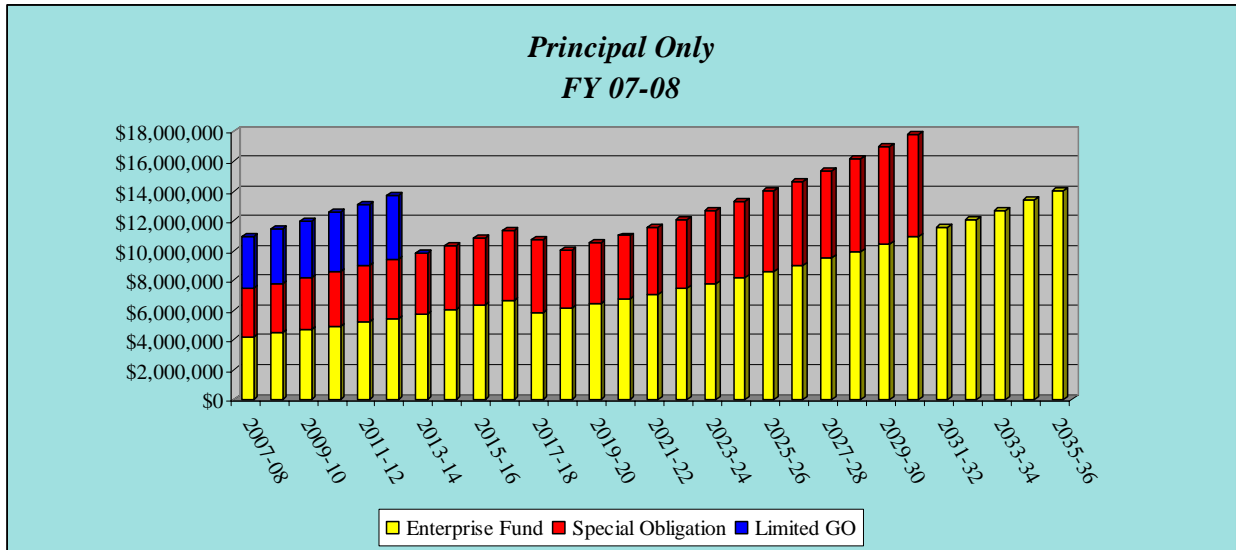




# *Debt Summary*

*Fiscal Year 2007/08 - 2nd Quarter*

# SEMINOLE COUNTY GOVERNMENT TOTAL COUNTY DEBT OUTSTANDING



# SEMINOLE COUNTY GOVERNMENT SUMMARY OF OUTSTANDING DEBT



## **Limited General Obligation Bonds**

Limited General Obligation Bonds were issued for the purpose of purchasing and improving natural/environmental lands. The \$6,090,000 and \$18,900,000 Limited General Obligation Bonds, Series 2005 and 2001, respectively, were issued pursuant to the November 7, 2000 referendum. The \$19,130,000 Limited General Obligation Refunding and Acquisition Bonds, Series 1996 were issued for the purpose of refunding the 1992 Bonds.

FY	PRINCIPAL	INTEREST	TOTAL
2007-08	3,500,000	921,934	4,421,934
2008-09	3,645,000	774,938	4,419,938
2009-10	3,805,000	617,935	4,422,935
2010-11	3,975,000	451,514	4,426,514
2011-12	4,150,000	274,344	4,424,344
2012-13	4,340,000	91,219	4,431,219
TOTAL	\$23,415,000	\$3,131,882	\$26,546,882

## **Gas Tax Bonds**

The \$14,130,000 Gas Tax Revenue Refunding Bonds, Series 2002 were issued to refund a portion of the 1992A Bonds. The 1992A Bonds were issued for road construction.

FY	PRINCIPAL	INTEREST	TOTAL
2007-08	780,000	472,799	1,252,799
2008-09	805,000	444,524	1,249,524
2009-10	835,000	413,330	1,248,330
2010-11	870,000	379,930	1,249,930
2011-12	910,000	343,390	1,253,390
2012-13	945,000	304,260	1,249,260
2013-14	990,000	261,735	1,251,735
2014-15	1,035,000	216,195	1,251,195
2015-16	1,080,000	167,550	1,247,550
2016-17	1,135,000	116,250	1,251,250
2017-18	1,190,000	59,500	1,249,500
TOTAL	\$10,575,000	\$3,179,463	\$13,754,463

# SEMINOLE COUNTY GOVERNMENT SUMMARY OF OUTSTANDING DEBT



## Sales Tax Bonds

The \$35,365,000 Sales Tax Revenue Bonds, Series 2005A were issued for the purpose of financing all or a portion of the renovation and expansion of the County's John E. Polk Correctional Facility. The \$39,700,000 Sales Tax Revenue Refunding Bonds, Series 2005B were issued to advance refund the Series 2001 Bonds maturing in the years 2012 through 2031. The \$47,975,000 Sales Tax Revenue Bonds, Series 2001 were issued to finance a portion of the cost of design, acquisition and construction of the courthouse expansion and renovation project. The \$24,060,000 Sales Tax Revenue Refunding Bonds, Series 1998 were issued to refund a portion of the Series 1996 Bonds. The Series 1996 Bonds were issued to acquire, install and construct the Series 1996 Project, which includes the construction of the Public Safety Building and the Health Department building improvements.

FY	PRINCIPAL	INTEREST	TOTAL
2007-08	2,470,000	4,699,446	7,169,446
2008-09	2,560,000	4,609,982	7,169,982
2009-10	2,655,000	4,513,987	7,168,987
2010-11	2,760,000	4,411,535	7,171,535
2011-12	2,870,000	4,301,960	7,171,960
2012-13	2,985,000	4,191,885	7,176,885
2013-14	3,105,000	4,068,230	7,173,230
2014-15	3,240,000	3,937,811	7,177,811
2015-16	3,370,000	3,805,881	7,175,881
2016-17	3,510,000	3,663,225	7,173,225
2017-18	3,680,000	3,495,863	7,175,863
2018-19	3,855,000	3,320,288	7,175,288
2019-20	4,035,000	3,136,344	7,171,344
2020-21	4,230,000	2,942,494	7,172,494
2021-22	4,435,000	2,739,163	7,174,163
2022-23	4,650,000	2,524,556	7,174,556
2023-24	4,875,000	2,299,506	7,174,506
2024-25	5,110,000	2,063,463	7,173,463
2025-26	5,355,000	1,814,538	7,169,538
2026-27	5,625,000	1,553,588	7,178,588
2027-28	5,895,000	1,281,675	7,176,675
2028-29	6,180,000	996,638	7,176,638
2029-30	6,490,000	680,713	7,170,713
2030-31	6,825,000	348,925	7,173,925
<b>TOTAL</b>	<b>\$100,765,000</b>	<b>\$71,401,693</b>	<b>\$172,166,693</b>

# SEMINOLE COUNTY GOVERNMENT SUMMARY OF OUTSTANDING DEBT



## Water and Sewer Bonds

The \$154,385,000 Water and Sewer Revenue Bonds, Series 2006 were issued to finance the cost of acquisition, construction and installation of certain additions and improvements to the water and wastewater system. The \$40,655,000 Water and Sewer Revenue Refunding Bonds, Series 2005 were issued for the purpose of refunding a portion of the 1999 Bonds. The \$43,435,000, Water and Sewer Revenue Bonds, Series 1999 were issued to finance the cost of certain capital improvements to the County's water and sewer system. The \$79,185,000, Series 1992 bonds were issued for the purpose of refunding the outstanding 1989, 1987, and 1985 bond issues.

FY	PRINCIPAL	INTEREST	TOTAL
2007-08	3,430,000	11,288,580	14,718,580
2008-09	3,630,000	11,091,055	14,721,055
2009-10	3,835,000	10,881,430	14,716,430
2010-11	4,055,000	10,666,180	14,721,180
2011-12	4,280,000	10,437,460	14,717,460
2012-13	4,525,000	10,195,466	14,720,466
2013-14	4,780,000	9,938,841	14,718,841
2014-15	5,050,000	9,666,801	14,716,801
2015-16	5,325,000	9,393,945	14,718,945
2016-17	5,590,000	9,129,508	14,719,508
2017-18	5,865,000	8,851,945	14,716,945
2018-19	6,160,000	8,560,400	14,720,400
2019-20	6,465,000	8,254,050	14,719,050
2020-21	6,765,000	7,953,450	14,718,450
2021-22	7,080,000	7,638,750	14,718,750
2022-23	7,435,000	7,284,750	14,719,750
2023-24	7,805,000	6,913,000	14,718,000
2024-25	8,195,000	6,522,750	14,717,750
2025-26	8,605,000	6,113,000	14,718,000
2026-27	9,035,000	5,682,750	14,717,750
2027-28	9,490,000	5,231,000	14,721,000
2028-29	9,960,000	4,756,500	14,716,500
2029-30	10,460,000	4,258,500	14,718,500
2030-31	10,985,000	3,735,500	14,720,500
2031-32	11,530,000	3,186,250	14,716,250
2032-33	12,110,000	2,609,750	14,719,750
2033-34	12,715,000	2,004,250	14,719,250
2034-35	13,350,000	1,368,500	14,718,500
2035-36	14,020,000	701,000	14,721,000
<b>TOTAL</b>	<b>\$222,530,000</b>	<b>\$204,315,363</b>	<b>\$426,845,363</b>

# SEMINOLE COUNTY GOVERNMENT SUMMARY OF OUTSTANDING DEBT



## Solid Waste Bonds

The \$12,210,000 Solid Waste Disposal System Revenue Refunding Bonds, Series 2003 were issued for the purpose of refunding the 1993 Bonds. The 1993 Bonds refunded the 1990 Bonds, which were issued to acquire construct, and renovate expansion and improvements to the Solid Waste System.

FY	PRINCIPAL	INTEREST	TOTAL
2007-08	810,000	333,739	1,143,739
2008-09	825,000	313,489	1,138,489
2009-10	850,000	287,426	1,137,426
2010-11	880,000	261,926	1,141,926
2011-12	915,000	228,861	1,143,861
2012-13	945,000	197,199	1,142,199
2013-14	980,000	162,356	1,142,356
2014-15	1,015,000	125,331	1,140,331
2015-16	1,055,000	86,000	1,141,000
2016-17	1,095,000	43,800	1,138,800
TOTAL	\$9,370,000	\$2,040,127	\$11,410,127