SEMINOLE COUNTY FUND STRUCTURE

FUND TYPE	FUND NUMBER
GENERAL FUND	
GENERAL FUND	001
SPECIAL REVENUE FUNDS	
TRANSPORTATION TRUST FUND	101
DEVELOPMENT REVIEW FUND	104
TOURISM DEVELOPMENT FUND	110
FIRE PROTECTION FUND	112
INFRASTRUCTURE SALES TAX FUND	115
EMS TRUST FUND	118
BOARD OF COUNTY COMMISSIONERS GRANTS FUND	119
STATE HOUSING INITIATIVES PROGRAM GRANT FUND	120
LAW ENFORCEMENT TRUST FUND	121
ALCOHOL/DRUG ABUSE TRUST FUND	123
COURT FACILITIES FUND	124
EMERGENCY 911 FUND	125
TRANSPORTATION IMPACT FEE FUND	126
CRIMINAL JUSTICE TRUST FUND	127
DEVELOPMENT IMPACT FEE FUND	128
MEDIATION /ARBITRATION FUND	129
STORMWATER FUND	130
ECONOMIC DEVELOPMENT FUND	131
17-92 CRA FUND	133
STREET LIGHTING DISTRICTS FUND	150
SOLID WASTE MSBU FUND	151
MUNICIPAL SERVICE BENEFIT UNITS FUND	160
DEBT SERVICE FUNDS	
TOURIST DEVELOPMENT BONDS SERIES 1992 FUND	210
ENVIRONMENTAL SENSITIVE LAND BOND FUND	211
ROAD BONDS REFUNDING SERIES 1992A FUND	212
ROAD BONDS REFUNDING SERIES 1992B FUND	215
LOCAL OPTION GAS TAX REFUNDING BONDS SERIES 1993 FUND	216
SALES TAX REVENUE BONDS SERIES 1996 FUND	218
SALES TAX REVENUE BONDS SERIES 1998 FUND	219
TRAILS 2001 DEBT SERVICE FUND	221
SALES TAX 2001 DEBT SERVICE FUND	222
CAPITAL PROJECT FUNDS	
INFRASTRUCTURE IMPROVEMENT OPERATING FUND	306
ENVIRONMENTAL SENSITIVE LANDS FUND	311
FACILITIES CAPITAL IMPROVEMENTS FUND	318
TRAILS CAPITAL PROJECTS FUND	321
COURTHOUSE CAPITAL FUND	322
ENTERPRISE FUNDS	
WATER AND SEWER FUND	401
SOLID WASTE FUND	402
INTERNAL SERVICE FUND	
INTERNAL SERVICE FUND	501
TRUST AND AGENCY FUND	
CONTRIBUTION/TRUST AND AGENCY FUND	603

SUMMARY OF FUNDS FY 01/02

Pursuant to Section 218.33, Florida Statutes, the Department of Banking and Finance has the responsibility and authority to set up an accounting structure for all local governments. Seminole County is required to organize its accounts according to the State of Florida's "Uniform Accounting Codes," as follows:

	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
General Fund			
To account for all financial resources except those required to be accounted for in another fund.			
- General (001)	$142,995,415	25.2%	Administration/Various Operating Depts/Constitutional Officers
Special Revenue Funds			
To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.			
- Transportation Trust (101)	$40,093,621	7.1%	Road maint./countywide areas
- Development Review (104)	8,164,089	1.4%	Development review activities
- Tourism Development (110)	4,058,223	0.7%	Tourism development
- Fire Protection (112)	23,096,631	4.1%	Fire protection/unincorp. areas
- Infrastructure Sales Tax (115)	47,156,883	8.3%	Road Improvements
- EMS Trust (118)	271,359	0.0%	EMS training/support
- BCC Grants (119)	4,404,560	0.8%	Support of agencies
- SHIP Program (120)	7,896,134	1.4%	Housing initiatives
- Law Enforcement Trust (121)	309,000	0.1%	Law enf. w/confiscated prop. rev.
- Drug Abuse Trust (123)	162,200	0.0%	Court ordered fines
- Court Facilities (124)	519,420	0.1%	Court buildings/grounds
- Emergency 911 (125)	1,984,000	0.3%	Emergency Telephone System
- Transportation Impact Fee (126)	16,852,593	3.0%	Transp. projects w/impact fees
- Criminal Justice Trust (127)	777,807	0.1%	Fees for ME, Pub. Def., St. Atty.
- Development Impact Fee (128)	2,341,340	0.4%	Various projects w/impact fees
- Mediation/Arbitration (129)	319,011	0.1%	Circuit, County, & Civil Med./Arb.
- Stormwater (130)	4,482,562	0.8%	Stormwater projects
- Economic Development (131)	1,641,695	0.3%	Economic Development
- 17-92 CRA Fund (133)	622,423	0.1%	Redevelopment of the 17-92 corridor
- Street Lighting District (150)	1,439,160	0.3%	Street lighting for subdivisions
- Solid Waste MSBU (151)	12,569,647	2.2%	Waste disposal assessments
- Municipal Service Benefit Units (160)	710,498	0.1%	Services for subdivisions
	$179,872,856	31.7%	

SUMMARY OF FUNDS FY 01/02

	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
Debt Service Funds			
To account for accumulation of resources for and payment of long term debt principal and interest.			
- Tourist Dev Bds 1992 (210)	492,745	0.1%	Sports training facility
- Environ Sen Bd (211)	1,738,809	0.3%	Environmental lands
- Road Bds Ref 1992A (212)	1,354,845	0.2%	Road projects
- Road Bds Ref 1992B (215)	395,880	0.1%	Road projects
- LOGT Ref Bds 1993 (216)	2,691,154	0.5%	Transportation improvements
- Sales Tax Bds 1996 (218)	607,300	0.1%	Building construction/renovation
- Sales Tax Bds 1998 (219)	1,185,946	0.2%	Refunding of 1996 Sales Tax Bonds
- Trails 2001 Fund (221)	2,263,038	0.4%	Preservation and recreational land
- Sales Tax 2001 Fund (222)	2,211,975	0.4%	Courthouse construction
	$12,941,692	2.3%	
Capital Projects Funds			
To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).			
- Infrastructure Improvement (306)	7,089,155	1.2%	Courthouse arch./eng. fees & renovation
- Environ Sen Lands (311)	2,320,000	0.4%	Purchase natural lands
- Facilities Capital Improvement (318)	50,000	0.0%	Construction projects
- Trails Capital Projects (321)	18,900,000	3.3%	Preservation and recreational land
- Courthouse Capital Fund (322)	48,862,500	8.6%	Courthouse construction
	$77,221,655	13.6%	
Enterprise Funds			
To account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.			
- Water & Sewer (401)	$119,754,606	21.1%	Water & Sewer services
- Solid Waste (402)	28,449,435	5.0%	Solid Waste disposal services
	$148,204,041	26.1%	
Internal Service Funds			
To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.			
- Internal Service (501)	$6,749,916	1.2%	Insurance and Safety Programs
Trust and Agency Funds			
To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.			
- Contrb/Trust & Agency (603)	$150,782	0.0%	Donations from various sources to County organizations.
TOTAL ALL FUNDS:	$568,136,357	100%	

SUMMARY OF FUNDS FY 02/03

Pursuant to Section 218.33, Florida Statutes, the Department of Banking and Finance has the responsibility and authority to set up an accounting structure for all local governments. Seminole County is required to organize its accounts according to the State of Florida's "Uniform Accounting Codes," as follows:

	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
General Fund			
To account for all financial resources except those required to be accounted for in another fund.			
- General (001)	$145,876,922	29.9%	Administration/Various Operating Depts/Constitutional Officers
Special Revenue Funds			
To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.			
- Transportation Trust (101)	$37,570,918	7.7%	Road maint./countywide areas
- Development Review (104)	7,915,886	1.6%	Development review activities
- Tourism Development (110)	4,260,122	0.9%	Tourism development
- Fire Protection (112)	24,427,177	5.0%	Fire protection/unincorp. areas
- Infrastructure Sales Tax (115)	18,747,500	3.8%	Road Improvements
- EMS Trust (118)	176,359	0.0%	EMS training/support
- BCC Grants (119)	4,455,823	0.9%	Support of agencies
- SHIP Program (120)	2,996,616	0.6%	Housing initiatives
- Drug Abuse Trust (123)	107,000	0.0%	Court ordered fines
- Court Facilities (124)	434,233	0.1%	Court buildings/grounds
- Emergency 911 (125)	1,874,820	0.4%	Emergency Telephone System
- Transportation Impact Fee (126)	12,450,196	2.6%	Transp. projects w/impact fees
- Criminal Justice Trust (127)	795,866	0.2%	Fees for ME, Pub. Def., St. Atty.
- Development Impact Fee (128)	555,151	0.1%	Various projects w/impact fees
- Mediation/Arbitration (129)	319,011	0.1%	Circuit, County, & Civil Med./Arb.
- Stormwater (130)	5,623,237	1.2%	Stormwater projects
- Economic Development (131)	1,005,250	0.2%	Economic Development
- 17-92 CRA Fund (133)	583,960	0.1%	Redevelopment of the 17-92 corridor
- Street Lighting District (150)	1,404,158	0.3%	Street lighting for subdivisions
- Solid Waste MSBU (151)	12,901,708	2.6%	Waste disposal assessments
- Municipal Service Benefit Units (160)	678,560	0.1%	Services for subdivisions
	$139,283,551	28.5%	

SUMMARY OF FUNDS FY 02/03

	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
Debt Service Funds			
To account for accumulation of resources for and payment of long term debt principal and interest.			
- Tourist Dev Bds 1992 (210)	495,855	0.1%	Sports training facility
- Environ Sen Bd (211)	1,736,608	0.4%	Environmental lands
- Road Bds Ref 1992A (212)	1,356,525	0.3%	Road projects
- Road Bds Ref 1992B (215)	396,000	0.1%	Road projects
- LOGT Ref Bds 1993 (216)	2,694,154	0.6%	Transportation improvements
- Sales Tax Bds 1996 (218)	608,550	0.1%	Building construction/renovation
- Sales Tax Bds 1998 (219)	1,186,821	0.2%	Refunding of 1996 Sales Tax Bonds
- Trails 2001 Fund (221)	1,898,162	0.4%	Preservation and recreational land
- Sales Tax 2001 Fund (222)	2,412,972	0.5%	Courthouse construction
	$12,785,647	2.6%	
Capital Projects Funds			
To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).			
- Infrastructure Improvement (306)	2,516,513	0.5%	Courthouse arch./eng. fees & renovation
- Trails Capital Projects (321)	13,975,000	2.9%	Preservation and recreational land
- Courthouse Capital Fund (322)	43,712,500	9.0%	Courthouse construction
	$60,204,013	12.3%	
Enterprise Funds			
To account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.			
- Water & Sewer (401)	$97,659,399	20.0%	Water & Sewer services
- Solid Waste (402)	25,635,053	5.3%	Solid Waste disposal services
	$123,294,452	25.3%	
Internal Service Funds			
To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.			
- Internal Service (501)	$6,694,288	1.4%	Insurance and Safety Programs
Trust and Agency Funds			
To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.			
- Contrb/Trust & Agency (603)	$85,614	0.0%	Donations from various sources to County organizations.
TOTAL ALL FUNDS:	$488,224,487	100%	

GENERAL FUND - 001

The "General Fund" is used to account for all financial resources except those required to be accounted for in another fund. The millage rate for the General Fund is 4.7121 in both years.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
**** Major Revenue Sources ****				
Ad Valorem Taxes (Millage rate: 4.7121)	$79,916,659	55.9%	$83,912,492	58.7%
Half Cent State Sales Tax	20,350,000	14.2%	21,367,500	14.9%
Beginning Fund Balance	12,999,404	9.1%	10,384,012	7.3%
State Revenue Sharing	7,000,000	4.9%	7,210,000	5.0%
Excess Fees - Tax Collector	3,500,000	2.4%	3,600,000	2.5%
Sheriff - Reimbursements	4,681,390	3.3%	4,781,390	3.3%
Interfund Transfers	2,700,313	1.9%	3,523,144	2.5%
Administration Fees	2,149,253	1.5%	2,233,857	1.6%
Housing of Prisoners	1,560,375	1.1%	1,560,375	1.1%
Interest Earnings	1,456,000	1.0%	1,453,900	1.0%
County Court Fines	1,200,000	0.8%	1,224,000	0.9%
Intergovernment Agreement - Court Costs	1,000,000	0.7%	1,000,000	0.7%
Subtotal:	$138,513,394	96.9%	$142,250,670	97.5%
Revenues Greater than $100,000				
Supervision - Probation	1,012,675	0.7%	1,053,182	0.7%
Fines/Misdemeanor	1,100,000	0.8%	1,100,000	0.8%
Park & Recreation Fees	685,000	0.5%	695,000	0.5%
Aid to Libraries	445,363	0.1%	454,270	0.3%
Estreated Bonds	500,000	0.3%	500,000	0.3%
Sheriff - Federal Grants	723,100	0.5%	568,005	0.4%
Sheriff Fees	385,000	0.3%	385,000	0.3%
Services to Other Agencies	400,000	0.3%	400,000	0.3%
Inmate Fees	330,000	0.2%	330,000	0.2%
Ad Valorem Tax (Delinquent)	200,000	0.1%	200,000	0.1%
Excess Fee Clerk	250,000	0.2%	250,000	0.2%
Sheriff - State Grants	408,098	0.3%	402,836	0.3%
Interest Earnings - Sheriff	230,000	0.2%	230,000	0.2%
Animal Control	225,000	0.2%	225,000	0.2%
Iron Bridge Fee/Sheriff	160,672	0.1%	163,886	0.1%
HRS/CDD Contract	155,000	0.1%	155,000	0.1%
Excess Fees/Sheriff	135,000	0.1%	135,000	0.1%
Motor Fuel Rebate	179,803	0.1%	183,399	0.1%
Legal Aid-County	120,000	0.1%	120,000	0.1%
Legal Aid-Circuit	100,000	0.1%	100,000	0.1%

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GENERAL FUND - 001 (continued)

	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Library	100,000	0.1%	100,000	0.1%
Alcoholic Beverage	125,000	0.1%	150,000	0.1%
Adult Diversion	130,000	0.1%	132,600	0.1%
Interest Earnings - Tax Collector	110,000	0.1%	112,200	0.1%
Subtotal:	$8,209,711	5.7%	$8,145,378	5.6%
Other Revenues	2,932,967	2.1%	2,403,563	1.7%
Less 5% Receipts	(6,660,656)	-4.7%	(6,922,689)	-4.8%
Grand Total	$142,995,416	100.0%	$145,876,922	100.0%
E X P E N D I T U R E S				
Personal Services	$30,098,741	21.0%	$32,858,574	22.5%
Operating Expenses	34,173,408	23.9%	32,525,505	22.3%
Capital Outlay	3,361,300	2.4%	2,769,763	1.9%
Debt Service	554,348	0.4%	554,349	0.4%
Grants and Aid	3,497,140	2.4%	3,661,357	2.5%
Constitutional Officer Transfers	61,836,253	43.2%	65,307,629	44.8%
Transfers	3,640,861	2.5%	4,107,004	2.8%
Reserves	5,833,365	4.1%	4,092,741	2.8%
Grand Total	$142,995,416	100.0%	$145,876,922	100.00%

TRANSPORTATION TRUST FUND - 101

The "Transportation Trust Fund" is used for operating and maintaining arterial and collector road systems used by all County residents. Major revenues include the Mass Transit 9th Cent, the county-wide Transportation millage at a rate of 0.2868 for both years, the Unincorporated Transportation millage at a rate of 0.6591 for both years, gas taxes, cable television franchise fees, and utility communications taxes.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$4,750,000	11.8%	$3,675,282	9.8%
Local Option Gas Tax	6,400,000	16.0%	6,528,000	17.4%
Ad Valorem Taxes - Unincorporated Trans. (0.6591)	4,784,868	11.9%	5,022,861	13.4%
Ad Valorem Taxes - Countywide Trans. (0.2868)	5,541,481	13.8%	5,818,055	15.5%
Utility Tax - Electricity	4,200,000	10.5%	4,326,000	11.5%
Commercial Paper Proceeds	2,604,817	6.5%	0	0.0%
Constitutional Gas Tax	3,100,000	7.7%	3,162,000	8.4%
County Voted Gas Tax (9th Cent Gas Tax)	1,850,000	4.6%	1,887,000	5.0%
County 1¢ Gas Tax (7th Cent Gas Tax)	1,450,000	3.6%	1,479,000	3.9%
Utility Tax - Telecommunications	4,656,607	11.6%	4,889,437	13.0%
Interest on Investments	915,000	2.3%	915,000	2.4%
Utility Tax - Water	500,000	1.2%	500,000	1.3%
Miscellaneous Revenues	20,000	0.0%	20,000	0.1%
Utility Tax - Gas	130,000	0.3%	206,781	0.6%
Interest - Condemnations	100,000	0.2%	100,000	0.3%
Subtotal	$41,002,773	102.3%	$38,529,416	102.6%
Other Revenues	810,482	2.0%	825,482	2.2%
Less 5% Receipts	(1,719,634)	-4.3%	(1,783,980)	-4.7%
Grand Total	$40,093,621	100.0%	$37,570,918	100.0%
EXPENDITURES				
Personal Services	$10,402,212	25.9%	$11,112,259	29.6%
Operating Expenses	8,980,539	22.4%	8,917,174	23.7%
Capital Outlay	5,731,207	14.3%	2,888,238	7.7%
Debt Service	461,576	1.2%	744,612	2.0%
Transfers	12,495,770	31.2%	13,414,915	35.7%
Reserves	2,022,317	5.0%	493,720	1.3%
Grand Total	$40,093,621	100.0%	$37,570,918	100.0%

DEVELOPMENT REVIEW FUND - 104

The "Development Review Fund" is used to account for revenues and expenditures related to building or development activity. The Building, Land Management, and Development Review Departments are completely funded by this fund. Some staff from various other departments relating to development review are also funded by this fund, such as Engineering and Environmental Services. This fund was created October 1, 1987.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$3,200,000	39.2%	$3,200,000	40.4%
Building Permits	2,332,640	28.6%	2,216,008	28.0%
Zoning Fees	651,148	8.0%	618,590	7.8%
Engineering Fees	580,118	7.1%	551,112	7.0%
Reinspection Fees	275,808	3.4%	262,017	3.3%
Transfer from General Fund	313,315	3.8%	297,650	3.8%
Inspection Fees-Environment	113,053	1.4%	107,400	1.4%
Interest Earnings	242,160	3.0%	230,052	2.9%
Inspection Fees-Fire	38,481	0.5%	36,557	0.5%
Plumbing Permits	153,597	1.9%	145,914	1.8%
Electrical Permits	166,572	2.0%	158,243	2.0%
Subtotal	$8,066,892	59.6%	$7,823,543	58.4%
Other Revenues	341,975	4.2%	324,882	4.1%
Less 5% Receipts	(244,778)	-3.0%	(232,539)	-2.9%
Grand Total	$8,164,089	60.8%	$7,915,886	59.6%
EXPENDITURES				
Personal Services	$4,569,161	56.0%	$4,878,191	61.6%
Operating Expenses	1,032,792	12.7%	1,036,011	13.1%
Capital Outlay	183,500	2.2%	169,500	2.1%
Transfers	244,060	3.0%	249,746	3.2%
Reserves	2,134,576	26.1%	1,582,438	20.0%
Grand Total	$8,164,089	100.0%	$7,915,886	100.0%

TOURISM DEVELOPMENT FUND - 110

The "Tourism Development Fund" is used to account for revenues received through a 3% transient accommodations tax termed the Tourist Development Tax. Expenditures are recommended to the Board of County Commissioners by an appointed Tourism Development Council (TDC). The objective of the Tourism Development Council is to promote tourism activities which enhance the quality of life in Seminole County. This fund was created January 1, 1989.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Tourist Development Tax	$1,996,140	49.2%	$2,056,024	48.3%
Interest on Investments	100,000	2.5%	100,000	2.3%
Beginning Fund Balance	2,000,000	49.3%	2,200,000	51.6%
Subtotal	$4,096,140	100.9%	$4,356,024	102.3%
Other Revenues	70,411	1.7%	12,525	0.3%
Less 5% Receipts	(108,328)	-2.7%	(108,427)	-2.5%
Grand Total	$4,058,223	100.0%	$4,260,122	100.0%
EXPENDITURES				
Personal Services	$342,653	8.4%	$353,454	8.3%
Operating Expenses	1,307,356	32.2%	1,311,247	30.8%
Capital Outlay	3,000	0.1%	6,000	0.1%
Grants and Aid	396,400	9.8%	396,400	9.3%
Transfers	284,921	7.0%	279,982	6.6%
Reserves	1,723,893	42.5%	1,913,039	44.9%
Grand Total	$4,058,223	100.0%	$4,260,122	100.0%

FIRE PROTECTION FUND - 112

The "Fire Protection Fund" is used to account for revenues and expenditures related to fire protection for residents of the unincorporated areas of the County. The millage rate for the fund is 2.0971 in both years.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Ad Valorem Taxes (Millage rate: 2.0971)	$17,507,591	75.8%	$18,382,971	75.3%
Ad Valorem - Delinquent	72,916	0.3%	77,291	0.3%
Firefighters Supplement	25,000	0.1%	25,000	0.1%
Interest Earnings	422,000	1.8%	422,000	1.7%
Transfer from Transportation Fund	4,553,969	19.7%	4,498,938	18.4%
Excess Fees	1,600	0.0%	1,600	0.0%
Transport Fees	1,000,000	4.3%	1,000,000	4.1%
Beginning Fund Balance	450,000	1.9%	1,000,000	4.1%
Subtotal	$24,033,076	104.1%	$25,407,800	104.0%
Other Revenues	15,800	0.1%	15,600	0.1%
Less 5% Receipts	(952,245)	-4.1%	(996,223)	-4.1%
Grand Total	$23,096,631	100.0%	$24,427,177	100.0%
EXPENDITURES				
Personal Services	$18,304,516	79.3%	$19,203,105	78.6%
Operating Expenses	1,964,729	8.5%	1,920,014	7.9%
Capital Outlay	1,770,800	7.7%	1,645,436	6.7%
Transfers	180,969	0.8%	185,976	0.8%
Reserves	875,617	3.8%	1,472,646	6.0%
Grand Total	$23,096,631	100.0%	$24,427,177	100.0%

INFRASTRUCTURE SALES TAX FUND - 115

The "Infrastructure Sales Tax Fund" is used to account for revenues and expenditures related to the upgrade and construction of arterial and collector roadways within the County. Seminole County voters approved the ten-year one-cent infrastructure sales tax by referendum on July 9, 1991.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Local Grants & Aid	$266,000	0.6%	$1,250,000	6.7%
Beginning Fund Balance	38,242,139	81.1%	13,300,000	70.9%
Interest Earnings	3,000,000	6.4%	50,000	0.3%
Transportation Revenue Grant	5,641,000	12.0%	0	0.0%
Reimbursments	157,744	0.3%	150,000	0.8%
Transfer from Transportation Impact Fee	0	0.0%	4,000,000	21.3%
Less 5% Receipts	(150,000)	-0.3%	(2,500)	0.0%
Grand Total	$47,156,883	100.0%	$18,747,500	100.0%
EXPENDITURES				
Capital Outlay	$30,180,536	64.0%	$13,535,400	72.2%
Transfers	1,189,909	2.5%	5,139,600	27.4%
Reserves	15,786,438	33.5%	72,500	0.4%
Grand Total	$47,156,883	100.0%	$18,747,500	100.0%

EMS TRUST FUND - 118

The "EMS Trust Fund" was created to account for revenues and expenditures of the Emergency Medical Services Trust Fund Grant which is received annually from the State of Florida, Department of Health and Rehabilitative Services, to assist in improving pre-hospital services to the residents of the State.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
EMS Trust Fund Grant	$118,959	43.8%	$118,959	67.5%
Beginning Fund Balance	150,000	55.3%	55,000	31.2%
Interest Earnings	2,526	0.9%	2,526	1.4%
Less 5% Receipts	(126)	0.0%	(126)	-0.1%
Grand Total	$271,359	100.0%	$176,359	100.0%
EXPENDITURES				
Personal Services	$0	0.0%	$48,961	27.8%
Operating Expenses	70,110	25.8%	122,832	69.6%
Capital Outlay	201,249	74.2%	4,566	2.6%
Grand Total	$271,359	100.0%	$176,359	100.0%

BOARD OF COUNTY COMMISSIONERS GRANTS FUND - 119

The "Board of County Commissioners Grants Fund" is used to account for revenues and expenditures related to grant programs. Prior to FY 1990/91, grants were accounted for as part of the General Fund.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Community Development Block Grant	$2,759,000	62.6%	$2,759,000	61.9%
HOME Grant	913,889	20.7%	913,889	20.5%
Drug Abuse Grant	270,527	6.1%	270,527	6.1%
Community Services Block Grant	201,741	4.6%	201,741	4.5%
Emergency Shelter Grant	94,000	2.1%	94,000	2.1%
Disaster Preparedness Grant	102,631	2.3%	102,631	2.3%
LSTA Technology Grant	0	0.0%	110,000	2.5%
Beginning Fund Balance	58,737	1.3%	0	0.0%
Transfer from General Fund	4,035	0.1%	4,035	0.1%
Grand Total	$4,404,560	100.0%	$4,455,823	100.0%
EXPENDITURES				
Personal Services	$554,304	12.6%	$589,132	13.2%
Operating Expenses	585,385	13.3%	525,943	11.8%
Capital Outlay	468,004	10.6%	543,881	12.2%
Grants and Aid	2,588,824	58.8%	2,588,824	58.1%
Transfers	208,043	4.7%	208,043	4.7%
Grand Total	$4,404,560	100.0%	$4,455,823	100.0%

STATE HOUSING INITIATIVES PROGRAM GRANT FUND - 120

The "State Housing Initiatives Program Grant Fund" was established to account for funds related to the State Housing Initiatives Partnership Program (S.H.I.P.) Grant, which is managed by Community Development in accordance with the Affordable Housing Assistance Plan approved by the Board of County Commissioners on April 27, 1993.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
SHIP Program Grant	$5,039,779	63.8%	$2,996,616	100.00%
Interest-Investments	1,114,136	14.1%	0	0.00%
Miscellaneous Revenue	503,618	6.4%	0	0.00%
Beginning Fund Balance	1,238,601	15.7%	0	0.00%
Grand Total	$7,896,134	63.8%	$2,996,616	100.00%
EXPENDITURES				
Personal Services	$60,279	0.8%	$64,099	2.14%
Operating Expenses	52,168	0.7%	57,870	1.93%
Capital Outlay	6,150	0.1%	0	0.00%
Grants and Aid	7,777,537	98.5%	2,874,647	95.93%
Grand Total	$7,896,134	100.0%	$2,996,616	100.00%

LAW ENFORCEMENT TRUST FUND - 121

The "Law Enforcement Trust Fund" is used to account for revenues generated by sales of confiscated property seized by the Sheriff's Department. Per Florida Statute 932.7055, the Sheriff may use these funds for school resource officers, crime prevention, or drug education programs, or for other law enforcement purposes. However, no revenues can be budgeted from anticipated future forfeitures or proceeds therefrom in the adoption of the budget. When the Sheriff sells the confiscated property and deposits the revenue, a budget amendment resolution is done to appropriate the funds. Also, the Sheriff may request authorization from the BCC during the fiscal year to spend funds as needed for law enforcement activities.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$309,000	100.0%	$0	0.00%
Grand Total	$309,000	100.0%	$0	0.00%
EXPENDITURES				
Operating Expenses	$309,000	100.0%	$0	0.00%
Grand Total	$309,000	100.0%	$0	0.00%

ALCOHOL/DRUG ABUSE TRUST FUND - 123

The "Alcohol/Drug Abuse Trust Fund" was established as an independent fund to account for revenues and expenditures related to the Drug Abuse Trust Fund Ordinance which was adopted on February 12, 1991. The Ordinance permits judges to impose substantial fines for drug and alcohol related offenses. The revenue derived from those fines is placed in this fund to provide a source of support for county drug education and rehabilitation programs.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
County Court Fines	$70,000	43.2%	$71,400	66.73%
Beginning Fund Balance	90,000	55.5%	33,470	31.28%
Interest Earnings	6,000	3.7%	6,000	5.61%
Less 5% Receipts	(3,800)	-2.3%	(3,870)	-3.62%
Grand Total	$162,200	100.0%	$107,000	100.00%
EXPENDITURES				
Operating Expenses	$67,000	41.3%	$67,000	62.62%
Grants and Aid	75,200	46.4%	20,000	18.69%
Transfers	20,000	12.3%	20,000	18.69%
Grand Total	$162,200	100.0%	$107,000	100.00%

COURT FACILITIES FUND - 124

The "Court Facilities Fund" was established as an independent fund separate from the General Fund in Fiscal Year 1990/91. Per Seminole County Ordinance 82-27, funds are received from excess service charges in probate matters and in the Circuit and County Courts and used to provide and maintain facilities for the use of the Courts in Seminole County.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$136,085	26.2%	$44,140	10.17%
Court Facilities Fees	400,000	77.0%	408,000	93.96%
Interest Earnings	3,500	0.7%	2,614	0.60%
Fixed Asset Sale Proceeds	10	0.0%	10	0.00%
Less 5% Receipts	(20,175)	-3.9%	(20,531)	-4.73%
Grand Total	$519,420	100.0%	$434,233	100.00%
EXPENDITURES				
Operating Expenses	$375,233	72.2%	$ 375,233	86.41%
Capital Outlay	59,000	11.4%	59,000	13.59%
Reserves	85,187	16.4%	0	0.00%
Grand Total	$519,420	83.6%	$ 434,233	100.00%

EMERGENCY 911 FUND - 125

The "Emergency 911 Fund" was established in Fiscal Year 1990/91 to provide a means for accounting for Countywide Emergency-911 services separate from the General Fund. Operating revenue consists of a $.50 monthly charge per telephone line in the County.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
E-911 Monthly Telephone Fees	$1,350,000	68.0%	$1,400,000	74.7%
E-911 Cellular Telephone Fees	350,000	17.6%	400,000	21.3%
Beginning Fund Balance	350,000	17.6%	150,000	8.0%
Interest Earnings	20,000	1.0%	15,600	0.8%
Less 5% Receipts	(86,000)	-4.3%	(90,780)	-4.8%
Grand Total	$1,984,000	100.0%	$1,874,820	100.0%
EXPENDITURES				
Personal Services	$229,722	11.6%	$243,799	13.0%
Operating Expenses	1,064,656	53.7%	1,157,421	61.7%
Capital Outlay	123,950	6.2%	0	0.0%
Grants and Aid	431,544	21.8%	328,943	17.5%
Transfers	134,128	6.8%	135,723	7.2%
Reserves	0	0.0%	8,934	0.5%
Grand Total	$1,984,000	100.0%	$1,874,820	100.0%

TRANSPORTATION IMPACT FEE FUND - 126

The "Transportation Impact Fee Fund" is used to account for revenues generated by road impact fees which are levied to fund construction of roads and other transportation related expenses. Some of these projects include County Road 419, Airport Boulevard, and Wymore Road. Fees and projects are updated periodically through the Road Impact Fee Committee.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Infrastructure Sales Tax Fund	$254,909	1.5%	$3,479,600	27.9%
Transportation Impact Fees	6,750,000	40.1%	6,771,123	54.4%
Interest Earnings	675,000	4.0%	925,000	7.4%
Beginning Fund Balance	9,542,984	56.6%	1,658,329	13.3%
Other Revenues	1,000	0.0%	1,000	0.0%
Less 5% Receipts	(371,300)	-2.2%	(384,856)	-3.1%
Grand Total	$16,852,593	100.0%	$12,450,196	100.0%
EXPENDITURES				
Capital Outlay	$1,201,500	7.1%	$3,849,600	30.9%
Transfers	0	0.0%	4,000,000	32.1%
Reserves	15,651,093	92.9%	4,600,596	37.0%
Grand Total	$16,852,593	100.0%	$12,450,196	100.0%

CRIMINAL JUSTICE TRUST FUND - 127

The "Criminal Justice Trust Fund" was created October 1, 1988 to account for revenues generated by certain fines levied per State mandate. A portion of the fines are remitted monthly to the Board of County Commissioners to help offset costs for the Medical Examiner, Public Defender, and State Attorney. Per State law, the funds must be credited to this special revenue fund.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Circuit Court Fines	$500,000	64.3%	$525,000	66.0%
Transfer from General Fund	302,807	38.9%	297,116	37.3%
Less 5% Receipts	(25,000)	-3.2%	(26,250)	-3.3%
Grand Total	$777,807	100.0%	$795,866	100.0%
EXPENDITURES				
Operating Expenses	$716,955	92.2%	$735,493	92.4%
Capital Outlay	8,000	1.0%	6,500	0.8%
Transfers	52,852	6.8%	53,873	6.8%
Grand Total	$777,807	100.0%	$795,866	100.0%

DEVELOPMENT IMPACT FEE FUND - 128

The "Development Impact Fee Fund" is used to account for revenues generated by all impact fees other than transportation impact fees. Currently this includes impact fees for public safety, libraries, parks, drainage and developer commitments.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$1,787,500	76.3%	$0	0.0%
Public Safety Impact Fees	305,261	13.0%	305,261	55.0%
Library Impact Fees	150,000	6.4%	150,000	27.0%
Drainage Impact Fees	20,100	0.9%	20,100	3.6%
Parks Impact Fee	250	0.0%	250	0.0%
Interest Earnings	107,379	4.6%	108,759	19.6%
Less 5% Receipts	(29,150)	-1.2%	(29,219)	-5.3%
Grand Total	$2,341,340	100.0%	$555,151	100.0%
EXPENDITURES				
Operating Expenses	$427	0.0%	$427	0.1%
Capital Outlay	1,420,000	60.6%	200,000	36.0%
Reserves	920,913	39.3%	354,724	63.9%
Grand Total	$2,341,340	100.0%	$555,151	100.0%

MEDIATION / ARBITRATION FUND - 129

The "Mediation and Arbitration Fund" was established to account for associated revenues and appropriations. The Board of County Commissioners adopted Ordinance number 92-6 on April 14, 1992 establishing fees to support a mediation/arbitration program for Circuit, County and Family Court.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$240,636	75.4%	$240,636	75.4%
County Civil Mediation	29,000	9.1%	29,000	9.1%
Circuit Civil Mediation	25,000	7.8%	25,000	7.8%
Family Mediation	14,000	4.4%	14,000	4.4%
Interest Earnings	14,500	4.5%	14,500	4.5%
Less 5% Receipts	(4,125)	-1.3%	(4,125)	-1.3%
Grand Total	$319,011	100.0%	$319,011	100.0%
EXPENDITURES				
Operating Expenses	$319,011	100.0%	$319,011	100.0%
Grand Total	$319,011	100.0%	$319,011	100.0%

STORMWATER FUND - 130

The "Stormwater Fund" is a special revenue fund established to record appropriations associated with the implementation of the Stormwater Program, including capital improvements, infastructure maintenance, and basin studies.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Transportation Fund	$2,626,312	58.6%	$3,565,737	63.4%
Transfer from Infastructure Sales Tax Fund	935,000	20.9%	1,660,000	29.5%
Beginning Fund Balance	850,000	19.0%	350,000	6.2%
Interest Earnings	75,000	1.7%	50,000	0.9%
Less 5% Receipts	(3,750)	-0.1%	(2,500)	0.0%
Grand Total	$4,482,562	100.0%	$5,623,237	100.0%
EXPENDITURES				
Personal Services	$1,525,323	34.0%	$1,627,550	28.9%
Operating Expenses	1,043,444	23.3%	1,079,445	19.2%
Capital Outlay	1,759,883	39.3%	2,760,783	49.1%
Transfers	30,439	0.7%	30,916	0.5%
Reserves	123,473	2.8%	124,543	2.2%
Grand Total	$4,482,562	100.0%	$5,623,237	100.0%

ECONOMIC DEVELOPMENT FUND - 131

The "Economic Development Fund" is used to account for revenues generated from occupational and professional licensing fees and further supported by a transfer from the General Fund to establish a funding base for prospective economic development strategies within Central Florida.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Professional/Occupational License Fees	$525,000	32.0%	$525,000	52.2%
Economic Incentive	153,100	9.3%	80,000	8.0%
Beginning Fund Balance	950,000	57.9%	383,000	38.1%
Interest Earnings	50,000	3.0%	50,000	5.0%
Less 5% Receipts	(36,405)	-2.2%	(32,750)	-3.3%
Grand Total	$1,641,695	100.0%	$1,005,250	100.0%
EXPENDITURES				
Personal Services	$89,785	5.5%	$95,542	9.5%
Operating Expenses	621,202	37.8%	529,820	52.7%
Grants and Aid	351,375	21.4%	290,875	28.9%
Transfers	123,550	7.5%	6,626	0.7%
Reserves	455,783	27.8%	82,387	8.2%
Grand Total	$1,641,695	100.0%	$1,005,250	100.0%

17-92 CRA FUND - 133

The "17-92 CRA Fund" was established in FY 1997/98 to account for ad valorem taxes set aside for redevelopment of the 17-92 corridor.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Tax Increment-Cities	$158,266	25.4%	$205,766	35.2%
Transfer from General Fund	309,758	49.8%	381,832	65.4%
Interest Earnings	6,000	1.0%	7,000	1.2%
Beginning Fund Balance	156,612	25.2%	0	0.0%
Less 5% Receipts	(8,213)	-1.3%	(10,638)	-1.8%
Grand Total	$622,423	100.0%	$583,960	100.0%
EXPENDITURES				
Personal Services	$56,793	9.7%	$60,295	10.3%
Operating Expenses	388,530	62.4%	109,445	18.7%
Capital Outlay	177,100	28.5%	414,220	70.9%
Grand Total	$622,423	90.9%	$583,960	100.0%

STREET LIGHTING DISTRICTS FUND - 150

The "Street Lighting Districts Fund" is used to account for special assessments levied to fund street lighting in unincorporated areas of the county. To create a street lighting district, the owners of lots in the area (usually a subdivision) sign a petition requesting that lot owners be assessed annually for the cost of street lights in the area. The County pays power company monthly fees and receives an annual assessment to cover the costs.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Special Assessments	$1,348,163	93.7%	$1,348,163	96.0%
Beginning Fund Balance	129,515	9.0%	94,513	6.7%
Interest Earnings	30,411	2.1%	30,411	2.2%
Less 5% Receipts	(68,929)	-4.8%	(68,929)	-4.9%
Grand Total	$1,439,160	100.0%	$1,404,158	100.0%
EXPENDITURES				
Operating Expenses	$1,251,555	87.0%	$1,251,555	89.1%
Transfers	87,611	6.1%	87,611	6.2%
Reserves	99,994	6.9%	64,992	4.6%
Grand Total	$1,439,160	100.0%	$1,404,158	100.0%

SOLID WASTE MSBU FUND - 151

The "Solid Waste MSBU Fund" is used to account for adminstration of mandatory solid waste collection/disposal assesments.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Solid Waste MSBU	$9,334,160	74.3%	$9,713,171	75.3%
Beginning Fund Balance	3,332,170	26.5%	3,304,171	25.6%
Interest Earnings	314,500	2.5%	314,500	2.4%
Franchise Fee - Solid Waste	75,000	0.6%	75,000	0.6%
Less 5% Receipts	(486,183)	-3.9%	(505,134)	-3.9%
Grand Total	$12,569,647	100.0%	$12,901,708	100.0%
EXPENDITURES				
Operating Expenses	$9,335,847	74.3%	$9,706,770	75.2%
Transfers	91,583	0.7%	95,206	0.7%
Reserves	3,142,217	25.0%	3,099,732	24.0%
Grand Total	$12,569,647	100.0%	$12,901,708	100.0%

MUNICIPAL SERVICE BENEFIT UNITS FUND - 160

The "Municipal Service Benefit Units (MSBU) Fund" was established in Fiscal Year 1990/91 to provide accounting for MSBU activities, such as road paving and improvement, maintenance of common areas, and other County support, normally to a subdivision. The County provides the services and receives an annual, or quarterly, non-ad valorem assessment to cover the costs from affected property owners.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$552,980	77.8%	$538,893	79.4%
Assessments	160,777	22.6%	142,516	21.0%
Interest	5,030	0.7%	4,501	0.7%
Less 5% Receipts	(8,289)	-1.2%	(7,350)	-1.1%
Grand Total	$710,498	100.0%	$678,560	100.0%
EXPENDITURES				
Operating Expenses	$66,900	9.4%	$66,900	9.9%
Debt Service	38,338	5.4%	28,088	4.1%
Transfers	15,140	2.1%	13,406	2.0%
Reserves	590,120	83.1%	570,166	84.0%
Grand Total	$710,498	100.0%	$678,560	100.0%

TOURIST DEVELOPMENT BOND DEBT SERVICE FUND - 210

The "Tourist Development Bond Debt Service Fund" accounts for payment of debt service for the 1992 Bond issued by the County to fund construction of the Sports Training Center. Payments are made with funding transferred from the Tourist Development Fund (110).

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$240,000	48.7%	$249,100	50.2%
Transfer from Tourist Development Fund	241,345	49.0%	235,355	47.5%
Interest Earnings	12,000	2.4%	12,000	2.4%
Less 5% Receipts	(600)	-0.1%	(600)	-0.1%
Grand Total	$492,745	100.0%	$495,855	100.0%
EXPENDITURES				
Debt Service	$243,645	49.4%	$246,755	49.76%
Reserves	249,100	50.6%	249,100	50.24%
Grand Total	$492,745	100.0%	$495,855	100.0%

ENVIRONMENTAL SENSITIVE LAND BOND FUND - 211

The "Environmental Sensitive Land Bond Fund" is used to account for revenues and expenditures related to the Natural/Environmental Referendum approved by Seminole County voters on November 6, 1990. The referendum authorized issuance of General Obligation Bonds for the purpose of purchasing and preserving important natural/environmental lands. Up to .25 mill ad valorem assessment was authorized over a 20 year period to fund the bond repayment. The millage for the General Obligation Bond Series 1996 is 0.1031 for FY 2001/02 and .0990 for FY 2002/03

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Ad Valorem Taxes	$1,746,414	100.4%	$1,744,043	100.4%
Beginning Fund Balance	32,387	1.9%	46,517	2.7%
Interest Earnings	44,820	2.6%	30,000	1.7%
Ad Valorem Taxes - Delinquent	5,000	0.3%	5,000	0.3%
Less 5% Receipts	(89,812)	-5.2%	(88,952)	-5.1%
Grand Total	$1,738,809	100.0%	$1,736,608	100.0%
EXPENDITURES				
Debt Service	$1,738,809	100.0%	$1,736,608	100.0%
Grand Total	$1,738,809	100.0%	$1,736,608	100.0%

ROAD BONDS REFUNDING SERIES 1992A FUND - 212

The "Road Bonds Refunding Series 1992A Fund" was established to record revenues and repayment of the Gas Tax Refunding Bonds Series 1992A approved by the Board of County Commissioners on June 4, 1992.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Transportation Fund	$1,345,345	99.3%	$1,347,025	99.3%
Interest Earnings	10,000	0.7%	10,000	0.7%
Less 5% receipts	(500)	0.0%	(500)	0.0%
Grand Total	$1,354,845	100.0%	$1,356,525	100.0%
EXPENDITURES				
Debt Service	$1,354,845	100.0%	$1,356,525	100.0%
Grand Total	$1,354,845	100.0%	$1,356,525	100.0%

ROAD BONDS REFUNDING SERIES 1992B FUND - 215

The "Road Bonds Refunding Series 1992B Fund" accounts for payment of debt service on bonds issued by the County to refund the outstanding Seminole County Road Bonds Series 1973 which were used for road and bridge improvements including purchase of SR 419 and SR 434 right-of-way.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Transportation Fund	$392,080	99.0%	$392,200	99.1%
Interest Earnings	4,000	1.0%	4,000	1.0%
Less 5% Receipts	(200)	-0.1%	(200)	-0.1%
Grand Total	$395,880	100.0%	$396,000	100.0%
EXPENDITURES				
Debt Service	$395,880	100.0%	$396,000	100.0%
Grand Total	$395,880	100.0%	$396,000	100.0%

LOCAL OPTION GAS TAX REFUNDING BONDS SERIES 1993 FUND - 216

The "Local Option Gas Tax Refunding Bonds Series 1993 Fund" is to account for payment of bonds related to the refunding of the "Local Option Gas Tax Revenue Bonds Series 1988" issued for the acquisition and construction of transportation related improvements.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Transportation Fund	$2,662,654	98.9%	$2,665,654	98.9%
Interest Earnings	30,000	1.1%	30,000	1.1%
Less 5% Receipts	(1,500)	-0.1%	(1,500)	-0.1%
Grand Total	$2,691,154	100.0%	$2,694,154	100.0%
EXPENDITURES				
Debt Service	$2,691,154	100.0%	$2,694,154	100.0%
Grand Total	$2,691,154	100.0%	$2,694,154	100.0%

SALES TAX BONDS 1996 FUND - 218

The "Sales Tax Bonds 1996 Fund" was established to provide funds for construction of County buildings and space requirements.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	$575,000	94.7%	$589,550	96.9%
Beginning Fund Balance	13,300	2.2%	0	0.0%
Interest Earnings	20,000	3.3%	20,000	3.3%
Less 5% Receipts	(1,000)	-0.2%	(1,000)	-0.2%
Grand Total	$607,300	100.0%	$608,550	100.0%
EXPENDITURES				
Debt Service	$607,300	100.0%	$608,550	100.0%
Grand Total	$607,300	100.0%	$608,550	100.0%

SALES TAX BONDS 1998 FUND - 219

The "Sales Tax Bonds 1998 Fund" was a refunding of most of the outstanding sales tax 1996 bonds

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REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	$1,185,946	100.0%	$1,186,821	100.0%
Grand Total	$1,185,946	100.0%	$1,186,821	100.0%
EXPENDITURES				
Debt Service	$1,185,946	100.0%	$1,186,821	100.0%
Grand Total	$1,185,946	100.0%	$1,186,821	100.0%

TRAILS DEVELOPMENT BOND DEBT SERVICE - 221

The "Trails Development Bond Debt Service Fund" is used to account for ad Valorem revenues and debt service payments related to the Trails Development Referendum approved by Seminole County voters on November 7, 2000. The referendum authorized issuance of up to $25,000,000 of General Obligation Bonds for the purpose of improving natural/environmental lands for preservation and recreational uses, trails, greenways, and blueways. The millage for FY 2001/02 is .1177 and for FY 2002/02 is .1133.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Ad Valorem Tax	$1,993,724	88.10%	$1,995,960	105.15%
Interest on Investments	62,000	2.74%	2,000	0.11%
Transfers	310,000	13.70%	0	0.00%
Less 5% Receipts	(102,686)	-4.54%	(99,798)	-5.26%
Grand Total	$2,263,038	100.00%	$1,898,162	100.00%
EXPENDITURES				
Debt Service	$2,263,038	100.00%	$1,898,162	100.00%
Grand Total	$2,263,038	100.00%	$1,898,162	100.00%

SALES TAX 2001 DEBT SERVICE - 222

The Sales Tax Bonds 2001 Fund supports the debt service payments for the construction of courthouse facilities.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Transfer from Infastructure Improvement Fund	$78,474	3.55%	$37,138	1.54%
Transfer from Courthouse Capital Fund	1,182,500	53.46%	1,024,833	42.47%
Transfer from General Fund	950,000	42.95%	1,350,000	55.95%
Interest on Investments	1,053	0.05%	1,053	0.04%
Less 5% Receipts	(52)	0.00%	(52)	0.00%
Grand Total	$2,211,975	100.00%	$2,412,972	100.00%
EXPENDITURES				
Debt Service	$2,211,975	100.00%	$2,412,972	100.00%
Grand Total	$2,211,975	100.00%	$2,412,972	100.00%

INFRASTRUCTURE IMPROVEMENT OPERATING FUND - 306

The "Infrastructure Improvement Operating Fund" contains funds designated for courthouse facilities expansions and renovations.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$6,946,655	98.0%	$2,374,013	94.3%
Interest Earnings	150,000	2.1%	150,000	6.0%
Less 5% Receipts	(7,500)	-0.1%	(7,500)	-0.3%
Grand Total	$7,089,155	100.0%	$2,516,513	100.0%
EXPENDITURES				
Capital Outlay	$4,200,000	59.2%	$0	0.0%
Transfers	615,142	8.7%	1,466,490	58.3%
Reserves	2,274,013	32.1%	1,050,023	41.7%
Grand Total	$7,089,155	100.0%	$2,516,513	100.0%

ENVIRONMENTAL SENSITIVE LANDS FUND - 311

The "Environmental Sensitive Lands Fund" is used to account for proceeds of the 1996 Environmental Sensitive Lands General Obligation Bonds for acquisition, purchase, preservation, restoration and passive use of natural/environmental lands within the County.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$2,300,000	99.1%	$0	0.0%
Transfer from Natural Lands Fund	20,000	0.9%		0.0%
Grand Total	$2,320,000	100.0%	$0	0.0%
EXPENDITURES				
Personal Services	$37,037	1.6%	$0	0.0%
Operating Expenses	115,000	5.0%		0.0%
Capital Outlay	2,167,963	93.4%		0.0%
Grand Total	$2,320,000	100.0%	$0	0.0%

FACILITIES CAPITAL IMPROVEMENTS FUND - 318

The "Facilities Capital Improvements Fund" is used to account for proceeds from a 1996 Sales Tax Revenue Bond issue for construction of a Public Safety complex, replacement of Public Safety radio system, expansion of the Health Department facility, roof replacements at the Animal Shelter and Health Department facilities, and refurbishment of elevators at the County Services Building.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$50,000	100.0%	$0	0.0%
Grand Total	$50,000	100.0%	$0	0.0%
EXPENDITURES				
Operating Expenses	$50,000	100.0%	$0	0.0%
Grand Total	$50,000	100.0%	$0	0.0%

TRAILS CAPITAL PROJECTS - 321

The Trails Capital Projects Fund is used to account for the proceeds of the 2001 Trails Development General Obligation bond issue and will be expended for the purpose of improving natural/environmental lands for preservation and recreational uses, trails, greenways, and blueways.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$18,900,000	100.00%	$13,500,000	96.60%
Intrerest On Investments	0	0.00%	500,000	3.58%
Less 5% Receipts	0	0.00%	(25,000)	-0.18%
Grand Total	$18,900,000	100.00%	$13,975,000	100.00%
EXPENDITURES				
Capital Outlay	$6,050,000	32.01%	$2,500,000	17.89%
Reserves	12,850,000	67.99%	11,475,000	82.11%
Grand Total	$18,900,000	100.00%	$13,975,000	100.00%

COURTHOUSE CAPITAL FUND - 322

The Courthouse Construction Fund is used to account for the proceeds of the 2001 Sales Tax Bond Issue which will fund the construction of a courthouse facility, expansion of the current courthouse facility, and expansion of the Juvenile Justice Center.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Bond Proceeds	$48,150,000	98.54%	$0	0.00%
Interest On Investments	750,000	1.53%	750,000	1.72%
Beginning Fund Balance	0	0.00%	43,000,000	98.37%
Less 5% Receipts	(37,500)	-0.08%	(37,500)	-0.09%
Grand Total	$48,862,500	100.00%	$43,712,500	100.00%
EXPENDITURES				
Capital Outlay	$47,680,000	97.58%	$42,687,667	97.66%
Transfers	1,182,500	2.42%	$1,024,833	2.34%
Grand Total	$48,862,500	100.00%	$43,712,500	100.00%

WATER AND SEWER FUND - 401

The "Water and Sewer Fund" is an enterprise fund which is mainly supported by revenues generated from the sale of water and sewer services and used to fund water and sewer plant operating and capital expenditures.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$79,807,306	66.6%	$51,507,306	52.7%
Fees for Sewer Utility Services	14,955,504	12.5%	15,973,116	16.4%
Fees for Water Utility Services	10,288,928	8.6%	10,699,996	11.0%
Interest Earnings	3,974,182	3.3%	2,294,580	2.3%
Meter Set Charges	252,919	0.2%	259,242	0.3%
Recycled Water	300,000	0.3%	375,000	0.4%
Reconnection Charges	143,500	0.1%	147,088	0.2%
Other Revenues	6,279,067	5.2%	6,279,067	6.4%
Connection Fees - Water	1,071,000	0.9%	1,092,420	1.1%
Connection Fees - Sewer	2,629,560	2.2%	9,000,000	9.2%
Capacity Maintenance - Sewer	30,800	0.0%	18,480	0.0%
Capacity Maintenance - Water	21,840	0.0%	13,104	0.0%
Grand Total	$119,754,606	100.0%	$97,659,399	100.0%

EXPENDITURES				
Personal Services	$3,837,762	3.2%	$4,179,506	4.3%
Operating Expenses	17,633,126	14.7%	19,111,671	19.6%
Capital Outlay	32,798,109	27.4%	23,306,413	23.9%
Debt Service	7,096,948	5.9%	7,092,008	7.3%
Reserves	58,388,661	48.8%	43,969,801	45.0%
Grand Total	$119,754,606	100.0%	$97,659,399	100.0%

SOLID WASTE FUND - 402

The "Solid Waste Fund" is an enterprise fund which is supported mainly by revenues generated from solid waste tipping fees and used to fund the operating and capital expenditures of the landfill and transfer stations.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$15,000,000	52.7%	$12,000,000	46.8%
Central Transfer Station Charges	9,559,270	33.6%	9,702,659	37.8%
Osceola Landfill Charges	944,965	3.3%	959,139	3.7%
Interest Earnings	1,108,307	3.9%	1,124,934	4.4%
Recycling Proceeds	324,800	1.1%	329,672	1.3%
Administrative Fees	215,270	0.8%	221,728	0.9%
Contributions and Donations	45,433	0.2%	45,433	0.2%
Depreciation/Amortization	1,223,364	4.3%	1,223,364	4.8%
Other Revenues	28,026	0.1%	28,124	0.1%
Grand Total	$28,449,435	100.0%	$25,635,053	100.0%
EXPENDITURES				
Personal Services	$2,840,356	10.0%	$3,039,343	11.9%
Operating Expenses	7,998,011	28.1%	8,188,576	31.9%
Capital Outlay	2,215,977	7.8%	2,855,277	11.1%
Debt Service	2,015,838	7.1%	2,011,288	7.8%
Reserves	13,379,253	47.0%	9,540,569	37.2%
Grand Total	$28,449,435	100.0%	$25,635,053	100.0%

INTERNAL SERVICE FUND - 501

The "Internal Service Fund" is an internal service fund in which revenue is provided through payments made by each fund for its portion of risk management coverage and safety programs.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$4,000,000	59.3%	$3,800,000	56.8%
Internal Service Fees and Charges	2,564,255	38.0%	2,704,309	40.4%
Interest Earnings	195,433	2.9%	199,978	3.0%
Less 5% Receipts	(9,772)	-0.1%	(9,999)	-0.1%
Grand Total	$6,749,916	100.0%	$6,694,288	100.0%
EXPENDITURES				
Personal Services	$289,230	4.3%	$306,937	4.6%
Operating Expenses	6,447,720	95.5%	6,373,991	95.2%
Transfers	12,966	0.2%	13,360	0.2%
Grand Total	$6,749,916	100.0%	$6,694,288	100.0%

CONTRIBUTION / TRUST AND AGENCY FUND - 603

The "Contribution / Trust and Agency Fund" is used to account for contributions, most of which are received for Library Services, Animal Control, Public Safety, and the Historical Commission. Revenues collected are expended on items needed or as designated by the contributor.

REVENUE	FY 2001/02 ADOPTED BUDGET	% OF TOTAL BUDGET	FY 2002/03 APPROVED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	$102,000	67.6%	$13,500	15.8%
Contributions to 4-H Council	10,000	6.6%	33,160	38.7%
Contributions to Library Services	30,000	19.9%	30,000	35.0%
Contributions to Public Safety	1,000	0.7%	500	0.6%
Contributions to Histrorical Museum	50	0.0%	50	0.1%
Contributions to Animal Control	1,600	1.1%	3,500	4.1%
Contributions-Memorial Tree Donation Fund	3,938	2.6%	3,938	4.6%
Interest Earnings- 4-H Council	250	0.2%	250	0.3%
Interest Earnings- Public Safety Donations	10	0.0%	10	0.0%
Interest Earnings - Library Services	3,000	2.0%	3,000	3.5%
Interest Earnings - Historical Museum	1,000	0.7%	1,000	1.2%
Interest Earnings - Animal Control	500	0.3%	500	0.6%
Less 5% Receipts	(2,566)	-1.7%	(3,794)	-4.4%
Grand Total	$150,782	100.0%	$85,614	100.0%
EXPENDITURES				
Operating Expenses	$64,193	42.6%	$59,725	69.8%
Capital Outlay	72,089	47.8%	24,889	29.1%
Reserves	14,500	9.6%	1,000	1.2%
Grand Total	$150,782	100.0%	$85,614	100.0%
Grand Total All Funds	$568,136,357		$488,224,487	