HOW TO USE THE BUDGET DOCUMENT

This section assists readers in understanding how the budget document is organized and what information is presented. The Seminole County budget is divided into the following major sections:

Introduction

General information about the County and its budget philosophy and process, financial policies (which form the foundation of the County's budget development and financial management processes); and other general information.

Budget Summary Information

Quick reference to basic budget information: tables, charts, and graphs show an overall picture of the County's budget from several perspectives; information relating to the County's major revenue source - property taxes; adopted budget and historical financial information.

Budget by Department

Includes the following information for each department: mission, functions, objectives, workload indicators, prior year actual expenditures, current year adopted budget, FY 2003/04 adopted and FY 2004/05 approved budgets, and a summary of new programs and highlights.

Budget by Fund

Serves to assure the reader that the County's budget is balanced at the fund level, in accordance with Florida statutory requirements. It also provides a description of each fund's function, in addition to summary revenue and expenditure information by category.

Grants

Outlines grants received by the County from Federal, State and other agencies, contributions received from the public, and grants provided by Seminole County to various agencies.

Capital Improvements Program (CIP)

Documents the County's capital improvements program and provides an overview of capital needs and associated operating impacts for a five-year period.

Debt Service

Highlights the County's outstanding and anticipated bond issues.

Special Assessments

Includes budgets for special districts created to provide projects and/or services to specifically defined areas of the County. These special districts are funded by assessments on property owners receiving benefits of the projects or services.

Appendices

Contains general reference material: glossary, explanation of fund structure and governmental accounting, information about property taxes, mandated costs, rolling stock requests, sources of revenues used to balance the County's budget and budgeted expenditures for FY 2003/04 and FY 2004/05.