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# 2<sup>ND</sup> PUBLIC HEARING

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A RESOLUTION OF THE BOARD OF COUNTY COMMISSIOENRS OF SEMINOLE COUNTY, FLORIDA, ADOPTING THE AD VALOREM TAX MILLAGE RATES FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2010, LEVYING SAID AD VALOREM TAXES ON ALL NONEXEMPT REAL AND PERSONAL PROPERTY IN THE COUNTY AS OF JANUARY 1, 2010 ACCORDING TO THE CERTIFIED TAX ROLL AND AUTHORIZING THE CLERK OF THE BOARD TO PROVIDE A CERTIFIED COPY OF THIS RESOLUTION TO THE PROPERTY APPRAISER AND THE TAX COLLECTOR

WHEREAS, the total valuation on property, both real and personal in Seminole County, Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2010, and ending September 30, 2011, as reported by the Property Appraiser, of Seminole County, Florida in the certified Assessment Roll is \$25,460,535,796; and

WHEREAS, the Board of County Commissioners of Seminole County, Florida, pursuant to Section 200.065, Florida Statutes, held duly advertised public hearings on September 15, 2010 as to the tentative millage and fiscal year 2010-2011 budget and on September 28, 2010 as to fixing the final millage and approval of the final budget for fiscal year 2010-2011; and

WHEREAS, the Board of County Commissioners of Seminole County, Florida, in accordance with Chapters 129 and 200, Florida Statutes, as amended, is required at this time to fix ad valorem tax millage for County purposes as well as for special taxing units; and

WHEREAS, the proposed aggregate millage rate of \$6.5116 per \$1,000 valuation for countywide purposes and special taxing units represents a 10.35% decrease from the Certified Aggregate Rolled Back Rate of \$7.2632.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Seminole County, Florida, in open meeting duly assembled at the County Services Building in Sanford, Seminole County, Florida, on the 28th day of September, 2010 as follows:

**SECTION I: ALL COUNTY PURPOSE NON-DEBT LEVIES**

**Seminole County General County Millage:** It is hereby determined and declared that a tax of \$4.8751 per \$1,000 valuation be levied, assessed and imposed for the tax year 2010, on all taxable property in Seminole County on the first day of January, 2010, lying and being within the boundaries of Seminole County, for the purpose of providing general governmental services to the citizens of Seminole County inclusive of payment of salaries and fees of officers and employees, to provide for law enforcement, operating and maintaining the County road system and to properly conduct the business of the County.

The millage rate of \$4.8751 per \$1,000 valuation for all County purpose non-debt levies is 0.0249 mills less than the \$4.9000 millage rate levied for tax year 2009 and is 9.95% less than the certified rolled back millage rate of \$5.4136.

**SECTION II: ALL COUNTY PURPOSE DEBT LEVIES**

**Natural Lands/Trails Voted Debt:** It is hereby determined and declared that a tax of \$0.1700 per \$1,000 valuation be levied, assessed and imposed for the tax year 2010 on all taxable property in Seminole County on the first day of January, 2010 lying and being within the boundaries of Seminole County, for the purpose of meeting the current debt service obligations on the outstanding bonds

heretofore issued for Natural Lands and Trails acquisition and capital improvement purposes as set forth in the Fiscal Year 2010-2011 budget.

**SECTION III: SPECIAL TAXING UNITS**

**A. Seminole County Fire Protection District (MSTU):** It is hereby determined and declared that a tax of \$2.3299 per \$1,000 valuation be levied, assessed and imposed for the tax year 2010 on all taxable property lying within the boundaries of said Fire Protection District on the first day of January, 2010, for the purpose of providing fire/rescue services.

The millage rate of \$2.3299 per \$1,000 valuation for the Seminole County Fire Protection District (MSTU) levy is the same rate imposed for Fiscal Year 2009/10 and is 9.14% less than the certified rolled back millage rate of 2.5642 mills for the 2010 tax year.

**B. Seminole County Unincorporated Transportation District (MSTU):** It is hereby determined and declared that a tax of \$0.1107 per \$1,000 valuation be levied, assessed and imposed for the tax year 2010, on all taxable property lying within the boundaries of said Transportation District in the Seminole County on the first day of January, 2010, for the purpose of meeting the current expenses as estimated in the budget.

The millage rate of \$0.1107 per \$1,000 valuation for the Seminole County Unincorporated Transportation District (MSTU) levy is the same millage rate imposed for Fiscal Year 2009/10 and is 8.21% less than the certified rolled back millage rate of .1206 mills for the 2010 tax year

**BE IT FURTHER RESOLVED** that the Property Appraiser of Seminole County, Florida, is hereby directed to assess all the foregoing taxes as fixed and levied by the Board of County Commissioners of Seminole County, Florida, upon the property and that he extend the taxes upon valuation of such property according to said millage as fixed and determined by the Board of County Commissioners of Seminole County, Florida, on all property subject to taxation in the County, as of the first day of January, 2010.

**BE IT FURTHER RESOLVED** that the Clerk of the Board of County Commissioners of Seminole County, Florida, is hereby directed to furnish to the Property Appraiser and the Tax Collector of Seminole County, Florida, full and complete copies of this Resolution.

**BE IT FURTHER RESOLVED** that the Clerk and Auditor of Seminole County, Florida, be notified of the amount to be apportioned to the different funds and accounts out of the total taxes levied for all purposes.

**BE IT FURTHER RESOLVED** that the Tax Collector of Seminole County, Florida, is hereby instructed and directed to collect the taxes in the same manner as other taxes are collected.

**ADOPTED** this 28th day of September, of 2010.

**ATTEST:**

**BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA**

\_\_\_\_\_  
MARYANNE MORSE  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida.

By: \_\_\_\_\_  
Bob Dallari, Chairman

Date: \_\_\_\_\_

AWS/dre

09/24/10

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A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2010-2011 AFTER CONDUCTING DULY ADVERTISED PUBLIC HEARINGS IN CONNECTION THEREWITH AND MAKING APPROPRIATIONS FOR SAID FISCAL YEAR ACCORDING TO THE ESTIMATES OF REVENUES AND EXPENDITURES FOR SEMINOLE COUNTY CONTAINED IN SAID BUDGET AS SET FORTH HEREIN.

WHEREAS, the Fiscal Year 2010-2011 budget estimates of the revenues and expenditures of Seminole County, Florida, its Departments, Divisions and Districts has been prepared; and

WHEREAS, the Board of County Commissioners of Seminole County, Florida pursuant to the requirements of Chapter 129 and Section 200.065, Florida Statutes, held duly advertised public hearings on September 15, 2010 as to the tentative millage and fiscal year 2010-2011 budget and on September 28, 2010 as to fixing the final millage and approval of the final budget for fiscal year 2010-2011;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Seminole County, Florida:

1. That the Seminole County budget for Fiscal Year 2010-2011, showing a total of all sources of revenues of **\$774,914,521** and total uses of **\$774,914,521** all set forth in detail as to the several funds identified therein, be and the same is hereby approved, adopted and accepted as the Seminole County budget for the Fiscal Year commencing October 1, 2010 and ending on September 30, 2011 as follows:

**Fund Description****Budget****General Fund**

00100 General Fund	\$ 260,274,923
00108 Facilities Maintenance	1,742,148
13000 Stormwater	7,044,649
13100 Economic Development	2,045,159

<b>Total General Fund</b>	<b><u>271,106,879</u></b>
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**Restricted Funds****Operating Funds**

00101 Police Education	244,528
10400 Building Program	2,526,925
11200 Fire Protection	74,954,886
11400 Court Support Technology Fee	1,300,000
12300 Alcohol/Drug Abuse	71,000
12302 Teen Court	388,988
12500 Enhanced 911	5,878,124
15000 MSBU Street Lighting	2,966,656
15100 MSBU Solid Waste	18,822,930

## Transportation Trust

10101 Transportation Trust	26,597,066
10102 Ninth-cent Fuel Tax	3,855,764

Sub-Total Transportation Trust Fund	<u>30,452,830</u>
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## Tourism

11000 Tourist Development/ 3% Tax	5,359,887
11001 Tourist Dev - Prof Sports Franchise/ 2% Tax	1,731,621

Sub-Total Tourism Fund	<u>7,091,508</u>
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## MSBU Program

16000 MSBU Program Operations	1,520,183
16005 MSBU Lake Mills	64,435
16006 MSBU Lake Pickett	145,551
16007 MSBU Lake Amory	7,786
16010 MSBU Cedar Ridge	47,774
16012 MSBU Lake Myrtle	5,615
16013 MSBU Howell Creek	8,835
16023 MSBU Lake Spring Wood	6,360
16024 MSBU Lake of the Woods	20,634
16025 MSBU Lake Mirror	17,052
16026 MSBU Spring Lake	44,738
16027 MSBU Springwood Waterway	13,495

Sub-Total MSBU Program Fund	<u>1,902,458</u>
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<b>Restricted / Operating Funds</b>	<b><u>146,600,833</u></b>
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**Donation Funds**

00103 Natural Land Donations Fund	967,121
60302 Public Safety	58,000
60303 Libraries - Designated	85,110
60304 Animal Services	95,000
60305 Museum	20,000

<b>Restricted / Donation Funds</b>	<b><u>1,225,231</u></b>
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**Fund Description****Budget****Restricted Funds (continued)****Grant Funds**

00102 Tank Inspection	152,355
00106 Petroleum Clean Up	331,373
00110 Adult Drug Court	492,485
11800 EMS Trust	678,522
11901 Community Development Block Grant	5,286,846
11902 HOME Program Grant	3,160,891
11904 Emergency Shelter Grants	106,003
11905 Community Svc Block Grant	230,875
11908 Disaster Preparedness	200,927
11909 Mosquito Control	37,000
11912 Public Safety Grants (State)	10,492
11913 Public Safety Grants (Other)	676
11915 Public Safety Grants (Federal)	801,638
11916 Public Works Grants	570,000
11918 Growth Management Grants	12,536
11919 Community Service Grants	1,266,518
11920 Neighborhood Stabilization	2,096,237
11923 ARRA-Community Services	914,663
11924 ARRA -Energy	1,646,585
12008 SHIP - Affordable Housing 07/08	1,007,286
12009 SHIP - Affordable Housing 08/09	4,021,225
12010 SHIP - Affordable Housing 09/10	493,388

<b>Restricted / Grant Funds</b>	<b><u>23,518,521</u></b>
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**Capital Funds**

Infrastructure Sales Tax	
11500 Infrastructure Sales Tax - 1991	95,398,291
11541 Infrastructure Sales Tax - 2001	93,601,131
Sub-Total Infrastructure Sale Tax Fund	<u>188,999,422</u>

Transportation Impact Fee	
12601 Arterial Transportation Impact Fee	(52,517,328)
12602 North Collector Transportation Impact Fee	15,116
12603 West Collector Transportation Impact Fee	(6,382,555)
12604 East Collector Transportation Impact Fee	1,949,384
12605 South Central Collector Transportation Impact Fee	(13,949,931)
Sub-Total Transportation Impact Fee Fund	<u>(70,885,314)</u>

00104 Boating Improvement	243,223
12801 Fire/Rescue-Impact Fee	597,532
12804 Library-Impact Fee	321,783
13300 17/92 Redevelopment	7,456,643
32100 Natural Lands/Trails Bond Proceeds	5,108,562
32000 Jail Project/2005 Bond Proceeds	262,628
32200 Courthouse Projects Bond Proceeds	368,500

<b>Restricted / Capital Funds</b>	<b><u>132,472,979</u></b>
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**Fund Description****Budget****Restricted Funds (continued)****Debt Service Funds**

21200 General Revenue Debt	1,592,930
21400 Gas Tax Revenue Bonds	1,250,280
22100 Limited General Obligation Bonds	5,369,981
22500 Sales Tax Revenue Bonds	5,380,237

<b>Restricted / Debt Service Funds</b>	<b>13,593,428</b>
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<b>Total Restricted Funds</b>	<b>317,410,992</b>
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<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>588,517,871</b>
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**PROPRIETARY FUNDS:****Enterprise Funds**

Water & Sewer Fund	
40100 Water And Sewer Operating	63,330,601
40102 Water Connection Fees	2,779,437
40103 Sewer Connection Fees	8,425,506
40105 Water and Sewer Bonds, Series 2006	2,706,520
40106 Water and Sewer Bonds, Series 2010	1,263,375
40107 Water & Sewer Bond Reserve	18,640,012
40110 Water & Sewer Grants	1,082,534
Sub-Total Water & Sewer Fund	98,227,985

Solid Waste Fund	
40201 Solid Waste	35,610,260
40204 Landfill Management Escrow	14,363,987
Sub-Total Solid Waste Fund	49,974,247

<b>Total Enterprise Funds</b>	<b>148,202,232</b>
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**Internal Service Funds**

50100 Property/Liability Insurance	8,688,199
50200 Workers' Compensation Insurance	8,414,219
50300 Health Insurance	21,092,000

<b>Total Internal Service Funds</b>	<b>38,194,418</b>
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<b>TOTAL PROPRIETARY FUNDS</b>	<b>186,396,650</b>
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<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 774,914,521</b>
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2. That all sections or parts of sections of all resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**ADOPTED** this 28th day of September 2010.

**ATTEST:**

**BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA**

\_\_\_\_\_  
MARYANNE MORSE  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida.

By: \_\_\_\_\_  
BOB DALLARI, Chairman

Date: \_\_\_\_\_

AWS/dre

09/24/10

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SEMINOLE COUNTY  
**SECOND PUBLIC HEARING PROCEDURES**  
**FISCAL YEAR 2010/11 TENTATIVE BUDGET**  
TUESDAY, SEPTEMBER 28, 2010 - 7:00 P.M.

**OVERVIEW**

The levy of ad valorem taxes and the adoption of the County's annual budget are governed by Florida Statutes Chapters 129 (County Annual Budget) and 200 (Determination of Millage). The statutes outline the budget process as required by state law beginning with the certification of taxable value on July 1<sup>st</sup> by the Property Appraiser; followed by the presentation of the County Manager's recommended budget to the Board of County Commissioners (the "Board") by July 15<sup>th</sup>. By August 4<sup>th</sup> the Board sets a proposed millage rate that is utilized by the Property Appraiser in preparation of the Notice of Proposed Property Taxes (TRIM Notice). The Board holds work sessions to discuss the budget; making adjustments as deemed necessary.

Pursuant to Florida Statutes, the County must hold two public hearings before adopting its final millage rates and annual budget. The hearings are primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget. The first substantive issue required to be discussed at the hearings is the percentage increase in millage over the rolled-back rate necessary to fund the budget and the reason for the increase. Additionally, the Board shall hear and address public comment and questions regarding the millage rates and budget prior to taking any action.

The **first public hearing** is advertised via the TRIM Notice that is mailed by the Property Appraiser's Office to all ad valorem taxpayers of the County. The hearing is held to discuss the proposed budget and the proposed millage rates. The proposed millage rates adopted at the first public hearing cannot be increased above the TRIM rates previously certified to the Property Appraiser without a second tax notice being sent by first class mail to each taxpayer.

After the first public hearing, the County must publish an advertisement in a newspaper of general circulation within the County stating its intent to adopt a final millage and budget. The advertisement summarizes the tentative budget, identifies any proposed change in ad valorem taxes and notifies taxpayers of the second public hearing to adopt final millage rates and the final budget for the upcoming fiscal year.

The final budget and millage levies are adopted by resolution at the **second public hearing**. This hearing is held to discuss the tentative budget and millage rates before final adoption. At the second public hearing, the Board may adjust the tentative budget prior to final adoption, but in no event can the millage rates be increased from what was advertised.

Upon final adoption, a copy of the completed resolution adopting the final millage is forwarded within three days to the Property Appraiser, the Tax Collector, and the Department of Revenue. Final certification of compliance with the provisions of Chapter 200, Florida Statutes is filed with the State within thirty days of the final public hearing to adopt the County millage and budget.

## **PUBLIC HEARINGS**

During the public hearing the County will:

- Discuss the proposed operating millage levies and rolled-back rate.
- Hear comments and answer questions from the public regarding the proposed millage rates and budget.
- Prior to conclusion of the hearing, the Board must complete the following steps:
  - a. amend the proposed budget, if necessary;
  - b. recompute its proposed millage rates, if necessary;
  - c. publicly announce the percent by which the (recomputed) proposed millage rates are above or below the rolled-back rate; and
  - d. adopt the proposed millage rates and budget, in that order.

## **Public Hearing: Meeting Called to Order**

Before officially beginning the Public Hearing, the **Chairman** may wish to remind the public of the following:

- 1) The Board of County Commissioners does not have any control over the tax levies and budgets of the School Board, the Water Management District, or any of the seven cities in Seminole County.
- 2) Questions regarding property assessed valuation should be addressed to the Property Appraiser.
- 3) The Board of County Commissioners has limited authority over the budgets of Constitutional Officers of the County (Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector):
  - a) The Clerk of the Circuit Court's budget is reviewed and approved pursuant to Florida Statutes, with the exception of Board Records and Finance, which is submitted to the Board of County Commissioners;
  - b) The Property Appraiser and Tax Collector budgets are reviewed and approved by the State Department of Revenue (Section 195.087, Florida Statutes);
  - c) The Sheriff has the right to appeal any decision regarding his budget to the Governor and Cabinet (Section 30.49, Florida Statutes).

## **Public Hearing - Script**

### **1) PURPOSE OF HEARING**

**Chairman:** “This is a public hearing for the purpose of hearing public comments regarding the tentative millage rates and budget, amending the budget as desired by the Board, and adopting the final millage rates and County budget for fiscal year 2010/11.”

### **2) PRESENTATION OF TENTATIVE BUDGET**

**Chairman:** “At this time I will request that the County manager and staff discuss the tentative millage rates and budget for fiscal year 2010/11.”

#### **[Staff Discussion]**

- A. Budget Overview
- B. Millage Rates
- C. Proposed Budget Adjustments

### **3) PUBLIC COMMENT**

**Chairman:** “We will now hear public comments regarding the tentative millage rates and budget.”

#### **[Public Comment]**

### **4) BOARD DISCUSSION**

*After hearing public comments, the Chairman opens the floor for discussion by the Board of County Commissioners.*

**Chairman:** “The meeting will now be closed to public comment and open for Board of County Commissioners discussion.”

### **5) ESTABLISHMENT OF MILLAGE RATES**

The Chairman entertains a motion to set the millage rates for FY 2010/11 by tax district.

**MOTION #1:** Motion to adopt the FY 2010/11 *General Countywide ad valorem tax rate of 4.8751 mills*.

**MOTION #2:** Motion to adopt the FY 2010/11 *Fire MSTU ad valorem tax rate of 2.3299 mills*.

**MOTION #3:** Motion to adopt the FY 2010/11 *Unincorporated Road MSTU ad valorem tax rate of 0.1107 mills*.

**MOTION #4:** Motion to adopt the FY 2010/11 *Voted Debt Service ad valorem tax rate of 0.1700 mills*.

*If changes are approved, the Chairman should consider whether a break is necessary to allow time for staff to make necessary changes to the budget based on established millage rates. Staff should be asked to summarize the changes immediately following the break.*

**6) STATUTORY ANNOUNCEMENT OF MILLAGE RATES**

**Chairman:** “Staff will now read the established millage rates into the public record.”

A. Staff announces by tax district, the proposed ad valorem tax rate, the rolled-back rate, the percent change from the rolled-back rate, and the reason for the increase, if any.

1. BCC Countywide Millage
2. Fire MSTU Millage
3. Unincorporated Roads MSTU Millage
4. Voted Debt Service Millage

B. Staff announces the aggregate millage rate and the percent increase/decrease over/under the aggregate rolled-back millage rate.

**7) ADOPTION OF MILLAGE LEVY RESOLUTION**

**MOTION #5: Motion to adopt the Millage Levy Resolution for Fiscal Year 2010/11 inclusive of the millage rates announced.**

**8) BOARD APPROVAL OF BUDGET ADJUSTMENTS**

**MOTION #6: Motion to approve budget adjustments to the FY 2010/11 Tentative Budget totaling \$19,130,530.**

**9) ADOPTION OF BUDGET RESOLUTION**

**MOTION #7: Motion to adopt the Budget Resolution for Fiscal Year 2010/11.**

**10) ADJOURN PUBLIC HEARING**

The **Chairman** then closes the public hearing.

## **Millage Rates**

Certified rolled-back millage rates, proposed millage rates and percentage increase/decrease over rolled-back millage rates for each millage levy of Seminole County Government are summarized in the following table:

	<b>CURRENT FY 2009/10 MILLAGE</b>	<b>ROLLED- BACK FY2010/11 MILLAGE</b>	<b>TENTATIVE FY 2010/11 MILLAGE</b>	<b>% INCREASE OVER ROLLED- BACK</b>
<b><u>COUNTYWIDE</u></b>				
*General County Millage	4.9000	5.4136	4.8751	(9.95%)
County Debt Service Millage	<u>0.1451</u>	<u>N/A</u>	<u>0.1700</u>	<u>N/A</u>
Natural Lands / Trails Voted Debt				
<b>TOTAL – COUNTYWIDE</b>	5.0451	N/A	5.0451	N/A
<b><u>SPECIAL DISTRICTS</u></b>				
*Fire/Rescue MSTU	2.3299	2.5642	2.3299	(9.14%)
*Unincorporated Road MSTU	0.1107	0.1206	0.1107	(8.21%)
<b>TOTAL (Including Debt)</b>	7.4857	N/A	7.4857	N/A
<b>NET TOTAL (Excluding Debt)</b>	7.3406	N/A	7.3157	N/A

\*The proposed "aggregate" millage rate (exclusive of voted debt service millage) is 6.5116, which represents a 10.35% decrease from the current year "aggregate" rolled-back millage rate of 7.2632.

### **General County Millage**

Countywide millage is assessed against all taxable property in the County to support general governmental activities of the County.

### **Fire Protection Millage**

The County levies a dependent special district millage for the operation of a municipal services taxing unit for the provision of fire and emergency medical services which covers the unincorporated (i.e., outside of municipal limits) area of the County and the incorporated limits of Altamonte Springs and Winter Springs.

### **Unincorporated Roads Millage**

The County levies a dependent special district millage for the provision of transportation services in the unincorporated (i.e., outside of municipal limits) area of the County.

**Seminole County Government**  
**Proposed Budget by Fund**  
**Fiscal Year 2010/11 - Second Public Hearing**

	1st Public Hearing Tentative	Adjustments	2nd Public Hearing
<b><u>GOVERNMENTAL FUNDS:</u></b>			
<b><u>General Fund</u></b>			
00100 General Fund	\$ 260,585,598	\$ (310,675)	\$ 260,274,923
00108 Facilities Maintenance	1,742,148	-	1,742,148
13000 Stormwater	7,044,649	-	7,044,649
13100 Economic Development	2,045,159	-	2,045,159
<b>**Total General Fund</b>	<b>271,417,554</b>	<b>(310,675)</b>	<b>271,106,879</b>
<b><u>Restricted Funds</u></b>			
<b><u>Operating Funds</u></b>			
00101 Police Education	244,528	-	244,528
10400 Building Program	2,526,925	-	2,526,925
11200 Fire Protection	74,954,886	-	74,954,886
11400 Court Support Technology Fee	1,300,000	-	1,300,000
12300 Alcohol/Drug Abuse	71,000	-	71,000
12302 Teen Court	388,988	-	388,988
12500 Enhanced 911	5,878,124	-	5,878,124
15000 MSBU Street Lighting	2,966,656	-	2,966,656
15100 MSBU Solid Waste	18,822,930	-	18,822,930
Transportation Trust			
10101 Transportation Trust	26,597,066	-	26,597,066
10102 Ninth-cent Fuel Tax	3,855,764	-	3,855,764
Sub-Total Transportation Trust Fund	30,452,830	-	30,452,830
Tourism			
11000 Tourist Development/ 3% Tax	5,359,887	-	5,359,887
11001 Tourist Dev - Prof Sports Franchise/ 2% Tax	1,731,621	-	1,731,621
Sub-Total Tourism Fund	7,091,508	-	7,091,508
MSBU Program			
16000 MSBU Program Operations	1,520,183	-	1,520,183
16005 MSBU Lake Mills	64,435	-	64,435
16006 MSBU Lake Pickett	145,551	-	145,551
16007 MSBU Lake Amory	7,786	-	7,786
16010 MSBU Cedar Ridge	47,774	-	47,774
16012 MSBU Lake Myrtle	5,615	-	5,615
16013 MSBU Howell Creek	8,835	-	8,835
16023 MSBU Lake Spring Wood	6,360	-	6,360
16024 MSBU Lake of the Woods	20,634	-	20,634
16025 MSBU Lake Mirror	17,052	-	17,052
16026 MSBU Spring Lake	44,738	-	44,738
16027 MSBU Springwood Waterway	13,495	-	13,495
Sub-Total MSBU Program Fund	1,902,458	-	1,902,458
<b>Restricted / Operating Funds</b>	<b>146,600,833</b>	<b>-</b>	<b>146,600,833</b>
<b><u>Donation Funds</u></b>			
00103 Natural Land Donations Fund	967,121	-	967,121
60302 Public Safety	58,000	-	58,000
60303 Libraries - Designated	85,110	-	85,110
60304 Animal Services	95,000	-	95,000
60305 Museum	20,000	-	20,000
<b>Restricted / Donation Funds</b>	<b>1,225,231</b>	<b>-</b>	<b>1,225,231</b>

**Seminole County Government**  
**Proposed Budget by Fund**  
**Fiscal Year 2010/11 - Second Public Hearing**

	1st Public Hearing Tentative	Adjustments	2nd Public Hearing
<b><u>Grant Funds</u></b>			
00102 Tank Inspection	152,355	-	152,355
00106 Petroleum Clean Up	331,373	-	331,373
00110 Adult Drug Court	289,805	202,680	492,485
11800 EMS Trust	-	678,522	678,522
11901 Community Development Block Grant	2,119,683	3,167,163	5,286,846
11902 HOME Program Grant	953,251	2,207,640	3,160,891
11904 Emergency Shelter Grants	106,003	-	106,003
11905 Community Svc Block Grant	230,875	-	230,875
11908 Disaster Preparedness	102,724	98,203	200,927
11909 Mosquito Control	37,000	-	37,000
11912 Public Safety Grants (State)	-	10,492	10,492
11913 Public Safety Grants (Other)	-	676	676
11915 Public Safety Grants (Federal)	274,481	527,157	801,638
11916 Public Works Grants	570,000	-	570,000
11918 Growth Management Grants	-	12,536	12,536
11919 Community Service Grants	-	1,266,518	1,266,518
11920 Neighborhood Stabilization	-	2,096,237	2,096,237
11923 ARRA-Community Services	-	914,663	914,663
11924 ARRA -Energy	-	1,646,585	1,646,585
12008 SHIP - Affordable Housing 07/08	-	1,007,286	1,007,286
12009 SHIP - Affordable Housing 08/09	213,594	3,807,631	4,021,225
12010 SHIP - Affordable Housing 09/10	49,338	444,050	493,388
<b>Restricted / Grant Funds</b>	<b>5,430,482</b>	<b>18,088,039</b>	<b>23,518,521</b>
<b><u>Capital Funds</u></b>			
Infrastructure Sales Tax			
11500 Infrastructure Sales Tax - 1991	95,398,291	-	95,398,291
11541 Infrastructure Sales Tax - 2001	93,601,131	-	93,601,131
Sub-Total Infrastructure Sale Tax Fund	188,999,422	-	188,999,422
Transportation Impact Fee			
12601 Arterial Transportation Impact Fee	(52,517,328)	-	(52,517,328)
12602 North Collector Transportation Impact Fee	15,116	-	15,116
12603 West Collector Transportation Impact Fee	(6,382,555)	-	(6,382,555)
12604 East Collector Transportation Impact Fee	1,949,384	-	1,949,384
12605 South Central Collector Transportation Impact Fee	(13,949,931)	-	(13,949,931)
Sub-Total Transportation Impact Fee Fund	(70,885,314)	-	(70,885,314)
00104 Boating Improvement	243,223	-	243,223
12801 Fire/Rescue-Impact Fee	376,181	221,351	597,532
12804 Library-Impact Fee	321,783	-	321,783
13300 17/92 Redevelopment	7,456,643	-	7,456,643
32100 Natural Lands/Trails Bond Proceeds	5,108,562	-	5,108,562
32000 Jail Project/2005 Bond Proceeds	262,628	-	262,628
32200 Courthouse Projects Bond Proceeds	368,500	-	368,500
<b>Restricted / Capital Funds</b>	<b>132,251,628</b>	<b>221,351</b>	<b>132,472,979</b>
<b><u>Debt Service Funds</u></b>			
21200 General Revenue Debt	-	1,592,930	1,592,930
21400 Gas Tax Revenue Bonds	1,250,280	-	1,250,280
22100 Limited General Obligation Bonds	5,369,981	-	5,369,981
22500 Sales Tax Revenue Bonds	7,173,886	(1,793,649)	5,380,237
<b>Restricted / Debt Service Funds</b>	<b>13,794,147</b>	<b>(200,719)</b>	<b>13,593,428</b>
<b>Total Restricted Funds</b>	<b>299,302,321</b>	<b>18,108,671</b>	<b>317,410,992</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>570,719,875</b>	<b>17,797,996</b>	<b>588,517,871</b>

**Seminole County Government  
Proposed Budget by Fund  
Fiscal Year 2010/11 - Second Public Hearing**

	1st Public Hearing Tentative	Adjustments	2nd Public Hearing
<b><u>PROPRIETARY FUNDS:</u></b>			
<b><u>Enterprise Funds</u></b>			
Water & Sewer Fund			
40100 Water And Sewer Operating	63,330,601	-	63,330,601
40102 Water Connection Fees	2,779,437	-	2,779,437
40103 Sewer Connection Fees	8,425,506	-	8,425,506
40105 Water and Sewer Bonds, Series 2006	2,706,520	-	2,706,520
40106 Water and Sewer Bonds, Series 2010	1,263,375	-	1,263,375
40107 Water & Sewer Bond Reserve	18,640,012	-	18,640,012
40110 Water & Sewer Grants	-	1,082,534	1,082,534
Sub-Total Water & Sewer Fund	97,145,451	1,082,534	98,227,985
Solid Waste Fund			
40201 Solid Waste	35,360,260	250,000	35,610,260
40204 Landfill Management Escrow	14,363,987	-	14,363,987
Sub-Total Solid Waste Fund	49,724,247	250,000	49,974,247
<b>Total Enterprise Funds</b>	<b>146,869,698</b>	<b>1,332,534</b>	<b>148,202,232</b>
<b><u>Internal Service Funds</u></b>			
50100 Property/Liability Insurance	8,688,199	-	8,688,199
50200 Workers' Compensation Insurance	8,414,219	-	8,414,219
50300 Health Insurance	21,092,000	-	21,092,000
<b>Total Internal Service Funds</b>	<b>38,194,418</b>	<b>-</b>	<b>38,194,418</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>185,064,116</b>	<b>1,332,534</b>	<b>186,396,650</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 755,783,991</b>	<b>\$ 19,130,530</b>	<b>\$ 774,914,521</b>

\*\* The General Fund is presented pursuant to F.S. 129.011 (1) "In order to simplify and otherwise improve the accounting system provided by law and to facilitate a better understanding of the fiscal operation of the county by the general public, the Board of County Commissioners may, by resolution duly adopted, consolidate any of its separate budgetary funds into a single general fund, except that all revenue and expenditures of the county transportation trust fund established pursuant to s. 336.022 shall be shown as a separate budgetary fund."

**Seminole County Government  
Adjustment Summary  
Fiscal Year 2010/11 - Second Public Hearing**

**00100 General Fund: \$-310,675**

\$ 297,934	Increase in Revenues: Sheriff's grants
<u>(608,609)</u>	Decrease in Revenues: 2nd Public Hearing Millage Reduction
(310,675)	Net Change in Revenue
\$ (458,019)	Decrease in Appropriations: Personal Services - Reimbursements
1,592,930	Increase in Appropriations: Transfer to Fund 21200 - General Revenue Bonds Debt Service
(1,793,649)	Decrease in Appropriations: Transfer to Fund 22500 - Sales Tax Revenue Bonds Debt Service
(41,046)	Decrease in Appropriations: Transfer Constitutional Officers - Sheriff
<u>297,934</u>	Increase in Appropriations: Transfer Constitutional Officers - Sheriff Grants
(401,850)	Net Change in Appropriations
\$ 91,175	Net Change in Reserves

**11200 Fire Protection Fund: \$0**

\$ 1,411,614	Increase in Appropriations: Personal Services - Budget Correction
<u>(10,070)</u>	Decrease in Appropriations: Personal Services - Reimbursements
1,401,544	Net Change in Appropriations
\$ (1,401,544)	Net change to Reserves

**00110 Adult Drug Court Fund: \$202,680**

\$ 202,680	Increase in Revenues: Grant Carryforward from FY09/10
<u>202,680</u>	Net Change in Fund Budget
\$ 202,680	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
<u>202,680</u>	Net Change in Appropriations

**11800 EMS Trust Fund: \$678,522**

\$ 678,522	Increase in Revenues: Grant Carryforward from FY09/10
<u>678,522</u>	Net Change in Fund Budget
\$ 678,522	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
<u>678,522</u>	Net Change in Appropriations

**11901 Community Development Block Grant Fund: \$ 3,167,163**

\$ 3,167,163	Increase in Revenues: Grant Carryforward from FY09/10
<u>3,167,163</u>	Net Change in Fund Balance
\$ 3,167,163	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
<u>3,167,163</u>	Net Change in Appropriations

**11902 HOME Program Grant Fund: \$ 2,207,640**

\$ 2,207,640	Increase in Revenues: Grant Carryforward from FY09/10
<u>2,207,640</u>	Net Change in Fund Balance
\$ 2,207,640	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
<u>2,207,640</u>	Net Change in Appropriations

**11908 Disaster Preparedness Grant Fund: \$ 98,203**

\$ 98,203	Increase in Revenues: Grant Carryforward from FY09/10
<u>98,203</u>	Net Change in Fund Balance
\$ 98,203	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
<u>98,203</u>	Net Change in Appropriations

Note: See *Grant/Equipment Carryforward* Schedule in this Section of the document for detail of Carryforward items.

**Seminole County Government  
Adjustment Summary  
Fiscal Year 2010/11 - Second Public Hearing**

11912	<b>Public Safety State Grants Fund: \$ 10,492</b>	
	\$ 10,492	Increase in Revenues: Grant Carryforward from FY09/10
	<u>10,492</u>	Net Change in Fund Balance
	\$ 10,492	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>10,492</u>	Net Change in Appropriations
11913	<b>Public Safety State Grants Fund: \$ 676</b>	
	\$ 676	Increase in Revenues: Grant Carryforward from FY09/10
	<u>676</u>	Net Change in Fund Balance
	\$ 676	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>676</u>	Net Change in Appropriations
11915	<b>Public Safety (Federal) Grant Fund: \$ 527,157</b>	
	\$ 527,157	Increase in Revenues: Grant Carryforward from FY09/10
	<u>527,157</u>	Net Change in Fund Balance
	\$ 527,157	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>527,157</u>	Net Change in Appropriations
11918	<b>Growth Management Grants Fund: \$ 12,536</b>	
	\$ 10,262	Increase in Grant Revenue: FDOT State Highway Lighting, Maintenance & Compensation Grant
	<u>2,274</u>	Increase in Revenues: Grant Carryforward from FY09/10
	<u>12,536</u>	Net Change in Fund Balance
	\$ 10,262	Increase in Appropriations: Operating Expenditures - Utilities
	<u>2,274</u>	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>12,536</u>	Net Change in Appropriations
11919	<b>Community Services Grants Fund: \$ 1,266,518</b>	
	\$ 1,266,518	Increase in Revenues: Grant Carryforward from FY09/10
	<u>1,266,518</u>	Net Change in Fund Balance
	\$ 1,266,518	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>1,266,518</u>	Net Change in Appropriations
11920	<b>Neighborhood Stabilization Program Fund: \$ 2,096,237</b>	
	\$ 2,096,237	Increase in Revenues: Grant Carryforward from FY09/10
	<u>2,096,237</u>	Net Change in Fund Balance
	\$ 2,096,237	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>2,096,237</u>	Net Change in Appropriations
11923	<b>ARRA Community Service Stimulus Grants Fund: \$ 914,663</b>	
	\$ 914,663	Increase in Revenues: Grant Carryforward from FY09/10
	<u>914,663</u>	Net Change in Fund Balance
	\$ 914,663	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>914,663</u>	Net Change in Appropriations

**Seminole County Government  
Adjustment Summary  
Fiscal Year 2010/11 - Second Public Hearing**

11924	<b>Recovery and Development Stimulus Grant Fund: \$ 1,646,585</b>	
	\$ 1,646,585	Increase in Revenues: Grant Carryforward from FY09/10
	<u>1,646,585</u>	Net Change in Fund Balance
	\$ 1,646,585	Increase in Appropriations: Project Carryforward items from FY09/10
	<u>1,646,585</u>	Net Change in Appropriations
12008	<b>SHIP Affordable Housing 07/08 Fund: \$ 1,007,286</b>	
	\$ 1,007,286	Increase in Revenues: Grant Carryforward from FY09/10
	<u>1,007,286</u>	Net Change in Fund Balance
	\$ 1,007,286	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>1,007,286</u>	Net Change in Appropriations
12009	<b>SHIP Affordable Housing 08/09 Fund: \$ 3,807,631</b>	
	\$ 3,807,631	Increase in Revenues: Grant Carryforward from FY09/10
	<u>3,807,631</u>	Net Change in Fund Balance
	\$ 3,807,631	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>3,807,631</u>	Net Change in Appropriations
12010	<b>SHIP Affordable Housing 09/10 Fund: \$ 444,050</b>	
	\$ 444,050	Increase in Revenues: Grant Carryforward from FY09/10
	<u>444,050</u>	Net Change in Fund Balance
	\$ 444,050	Increase in Appropriations: Operating - Grant Carryforward from FY09/10
	<u>444,050</u>	Net Change in Appropriations
12801	<b>Fire Impact Fee Funds: \$221,351</b>	
	\$ 221,351	Increase in Beginning Fund Balance: Carryforward items from FY09/10
	<u>221,351</u>	Net Change in Fund Balance
	\$ 221,351	Increase in Appropriations: Capital Equipment - Transport Capable Rescue Unit
	<u>221,351</u>	Net Change in Appropriations
21200	<b>General Revenue Debt Fund: \$1,592,930</b>	
	\$ 1,592,930	Increase in Revenue: Transfer In from General Fund
	<u>1,592,930</u>	Net Change in Fund Balance
	\$ 1,592,930	Increase in Appropriations: Debt Service - Series 2010 Capital Improvement Bonds
	<u>1,592,930</u>	Net Change in Appropriations
22500	<b>Sales Tax Fund: \$-1,793,649</b>	
	\$ (1,793,649)	Decrease in Revenues: Transfer In from General Fund
	<u>(1,793,649)</u>	Net Change in Fund Balance
	\$ (1,793,649)	Decrease in Appropriations: Debt Service - Sales Tax Revenue Bonds Series 1998
	<u>(1,793,649)</u>	Net Change in Appropriations

Note: See *Grant/Equipment Carryforward* Schedule in this Section of the document for detail of Carryforward items.

**Seminole County Government  
Adjustment Summary  
Fiscal Year 2010/11 - Second Public Hearing**

**40110 Environmental Services Grant Fund: \$ 1,082,534**

\$ 1,082,534	Increase in Revenues: Grant Carryforward from FY09/10
<u>1,082,534</u>	Net Change in Fund Balance

\$ 1,082,534	Increase in Appropriations: Project Carryforward items from FY09/10
<u>1,082,534</u>	Net Change in Appropriations

**40201 Solid Waste Funds: \$250,000**

\$ 250,000	Increase in Beginning Fund Balance: Carryforward items from FY09/10
<u>250,000</u>	Net Change in Fund Balance

\$ 250,000	Increase in Appropriations: Capital Equipment - Caterpillar M315 Excavator
<u>250,000</u>	Net Change in Appropriations

**Total Budget Adjustment Summary**

\$ 471,351	Net Change in Beginning Fund Balance
19,468,507	Net Change in Revenues - Grants
(608,609)	Net Change in Revenues - Millage Reduction
<u>(200,719)</u>	Net Change in Transfers to Other Funds
19,130,530	Net Change in Budget

\$ 20,585,449	Net Change in Appropriations
(200,719)	Net Change in Appropriations for Debt Service Expenditures
(200,719)	Net Change in Transfers to Other Funds
<u>256,888</u>	Net Change in Transfers to Constitutionals
20,440,899	Net Change in Appropriations

\$ (1,310,369)	Net Increase to Reserves
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