



*SEMINOLE COUNTY*  
FLORIDA'S NATURAL CHOICE

# ADOPTED BUDGET



*Seminole County, Florida*

**Fiscal Year 2024/25**



*SEMINOLE COUNTY*  
FLORIDA'S NATURAL CHOICE

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## Executive Summary:

The *Executive Summary* from the County Manager is addressed to the Board of County Commissioners and the Citizens of Seminole County which discusses overall priorities, issues and aspects concerning the current budget as adopted by the Board including highlights, priorities and major changes.

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## Introduction:

This section is an introduction to the County’s structure, key staff, and a summary of financial policies with links to the County’s *Administrative Code. Seminole County at a Glance* provides statistical and supplemental information which offers further insight into things like the County’s history, governmental structure, population, and economic strength. For more information about Seminole County, links to the County’s website and other social media pages can be found on the Management & Budget Staff report. The introduction also includes a report to discuss the County’s *Long Term Financial Planning* including long term goals, long term challenges and forecast assumptions for each of the County’s major funds.

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## Glossary:

There is a great deal of technical language used in the budget process. We have attempted to minimize the use of such language, or to explain the terminology within the text utilizing it. However, not all such language has been excised or explained. Accordingly, the Glossary section includes definitions of technical language which may appear elsewhere in the document.

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# EXECUTIVE SUMMARY

October 1, 2024



To the Seminole County Board of County Commissioners, Citizens, and Business Community:

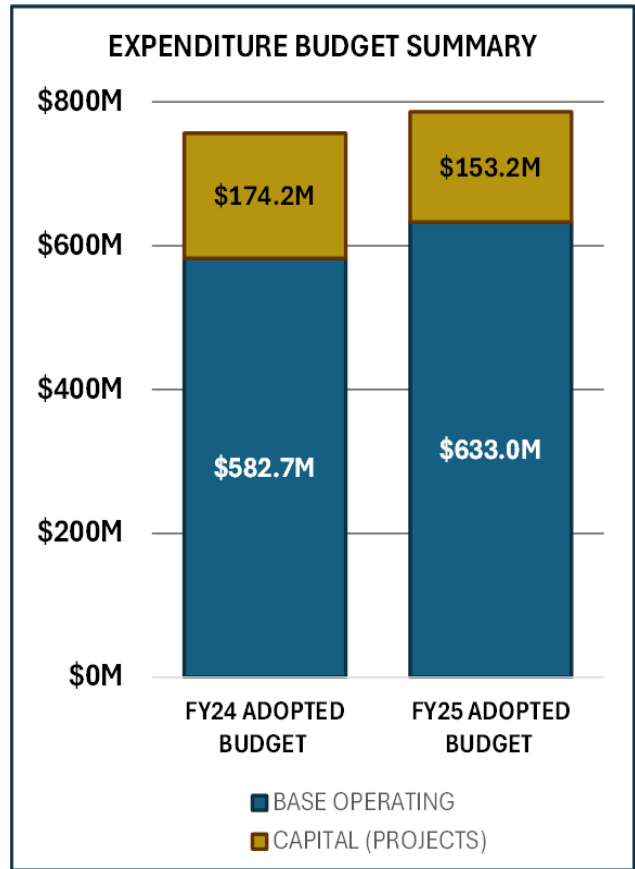
I am pleased to present the Fiscal Year 2024/25 (FY25) Adopted Budget and financial plan, totaling \$1.1 billion for all governmental, propriety activities, transfers, and reserves of the County. The Budget Process provides the foundation for our County Departments and Constitutional Officers to obtain the necessary resources to maintain service levels our community expects. Each year, we utilize a fiscally conservative approach to budget allocations in to protect our community's resources.

  
**TOTAL BUDGET:**  
 1,099,097,799

  
**GENERAL FUND BUDGET:**  
 411,064,579

## Budget Highlights:

The total expenditure budget for FY25 is \$786.2M (exclusive of interfund transfers and reserves), which is a 3.9% increase from the prior fiscal year. The **Base Operating** budget increased by 8.6% to \$633.0M and the **Capital (Project)** budget decreased 12.0% to \$153.2M.



While the process for developing the annual budget remains generally consistent, each year presents unique challenges and opportunities that must be considered. All budgetary requests are carefully reviewed and prioritized under the leadership of the County Manager's Office, the Office of Management & Budget, and senior staff.

The FY25 Budget was developed during a transition period with the expiration of the County's 3<sup>rd</sup> Generation Infrastructure Sales Tax (Penny) revenue and the completion of the Federal ARPA Grant Programs. The Penny Tax and the American Rescue Plan Act (ARPA) Grant have been important components toward Seminole County's careful approach to budgeting, which has helped us maintain one of the lowest millage rates in Florida, while offering relative high service levels.

The 4<sup>th</sup> Generation of the Penny Tax was approved by voter referendum in November, ensuring continued funding for essential County Infrastructure.

The FY25 Budget includes the County's first payment to the Central Florida Commuter Rail Commission for the operations of SunRail Commuter Train system, which runs from Volusia to Osceola County.

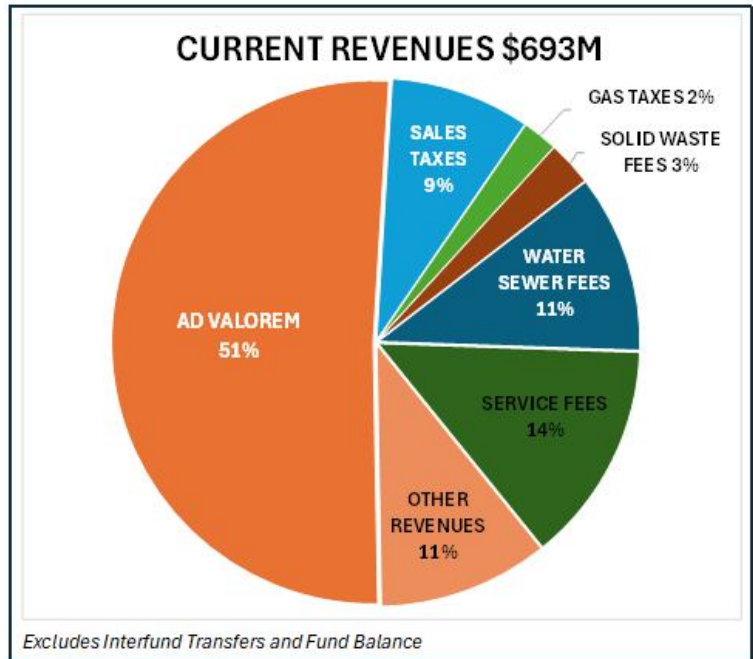
EXPENDITURE BUDGETS BY SERVICE AREA			
SERVICE AREA	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY25 VAR
PUBLIC SAFETY	\$ 288.3M	\$ 323.9M	\$ 35.6M
WATER & SEWER	83.1M	101.1M	18.0M
SOLID WASTE	23.3M	30.0M	6.6M
TRANSPORTATION	115.6M	93.5M	-22.1M
RECREATION	32.7M	36.5M	3.8M
COMMUNITY SVCS (GRANTS)	18.1M	34.5M	16.4M
OTHER	195.7M	166.6M	-29.1M
<b>Grand Total</b>	<b>\$ 756.9M</b>	<b>\$ 786.2M</b>	<b>\$ 29.3M</b>

*Excludes Transfers and Reserves*

## EXECUTIVE SUMMARY

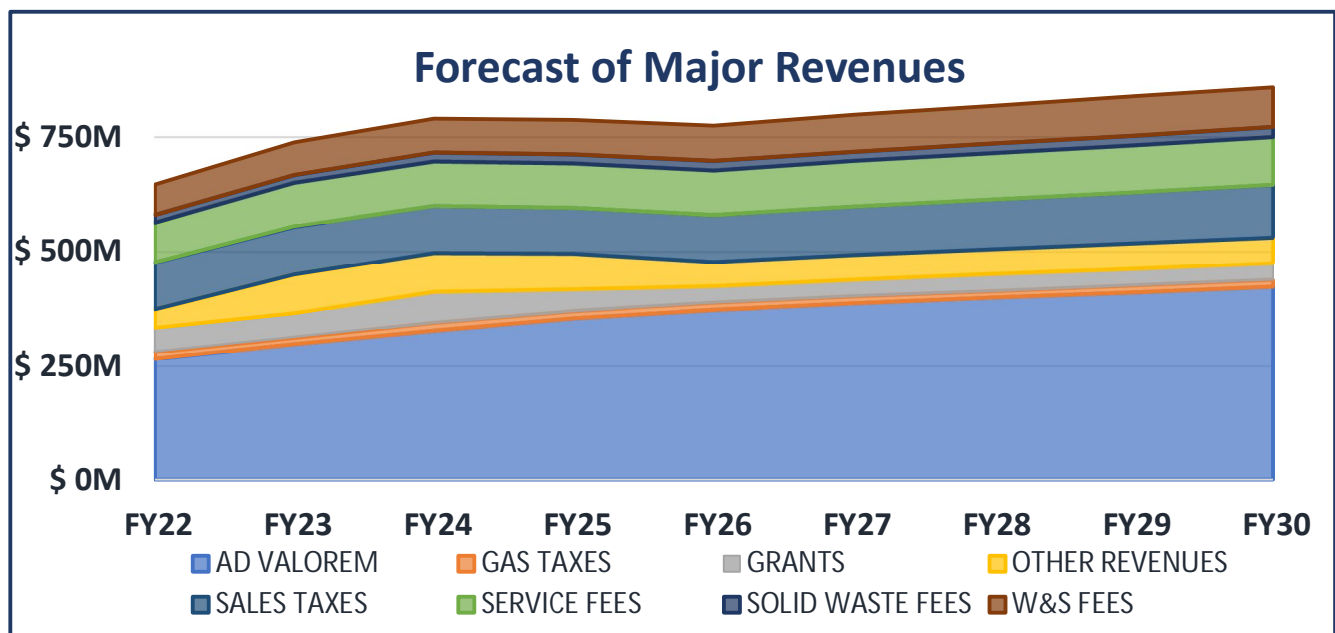
### Countywide Revenues:

This budget was balanced with no increases to property tax rates in any of the County’s Ad Valorem funds. Property Taxes make up 51% of the FY25 Countywide revenues, where Seminole County experienced 8.0% growth in property values, leading to a revenue increase of \$26M across the General Fund, Fire Fund, and Roads Fund. All other combined revenues are forecasted to grow by 0.4% in FY25, which reflects the leveling we are experiencing in sales taxes, gas taxes, tourism taxes, and interest among other major revenues. The FY25 Adopted Budget is the first in three years without ARPA grant revenues. The County utilized these grants to offset base expenditures and minimize the tax burden on its residents.



### Forecast of Major Revenues:

Real property values in Seminole County are forecasted to return to normal growth rates after by a slower rate than was experienced following the pandemic boom that greatly impacted the Florida housing market. Gas Taxes have leveled off at FY16 levels and are not anticipated to grow in the future. Sales Tax revenues, which are partially driven by inflation, peaked in FY23 and dipped slightly in FY24. The FY25 forecast includes full year estimates for the County’s 4<sup>th</sup> Generation Infrastructure Sales Tax, which passed by voter referendum in November, but was not included in the Adopted Budget approved in October. This revenue will be presented to the Board as a mid-year budget amendment. Water & Sewer, Landfill, and Transfer Station Fees are reviewed annually and set at levels required to maintain the ongoing costs to operate the Utility and Solid Waste systems. Rate increases in these areas are managed to avoid sharp impacts to the customers.



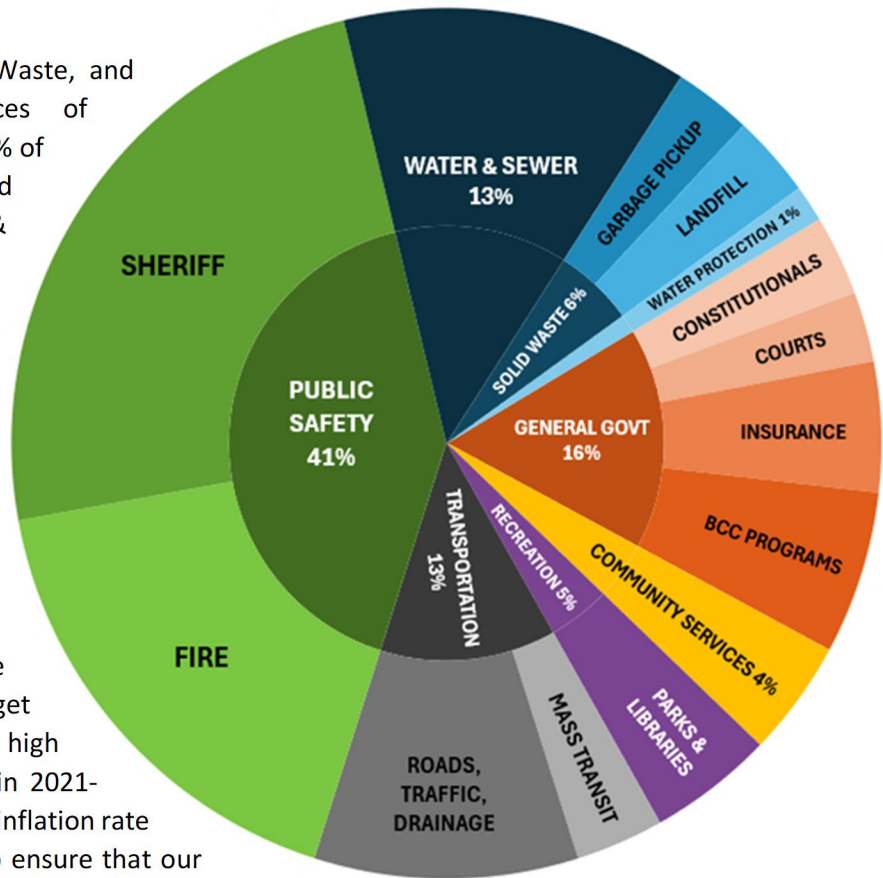


## EXECUTIVE SUMMARY

### Expenditure Priorities:

Public Safety, Water & Sewer, Solid Waste, and Transportation remain core services of Seminole County, and they make up 73% of the total FY25 Countywide Operating and Capital Budgets. Investments in Parks & Libraries includes \$3.4M of Tourism Funds for the replacement of field turf at the County Sports Complex. General Government Administration budgets, which include the Courts, Building Department, Information Technology, and Fleet & Facilities Department Budgets represent 16% of the total expenditure budget, which is down from 18% in FY24.

While the County will always prioritize fiscal conservatism, the FY25 Budget continues to reflect the change from a high inflationary environment experienced in 2021-2023, to a more normalized anticipated inflation rate of 3%. Significant efforts were made to ensure that our base budgets did not grow more than this amount.



Other major guidelines and components of the expenditure budgets include:

- Inflation-based increases for fuel, electricity, materials, and contracts.
- Approved 4% salary adjustment for non-unionized employees.
- Continued investments in deferred facilities maintenance projects and fleet replacement programs.
- The FY25 Countywide Budget includes \$12M in facilities projects and \$7M in fleet replacements.
- Other significant projects in the FY25 Budget are \$7M for SR434 @ SR427 INTERSECTION IMPROVEMENTS in Longwood; \$5M for the RENOVATION OF FIRE STATION 36 in Heathrow; and \$5M for the RENOVATION OF FIRE STATION 42 in Geneva.
- The FY25 Adopted Budget does not include any budgets related to the 4<sup>th</sup> Generation Infrastructure Sales Tax, so the budget reflects only 1 quarter (3 months) of expenditures compared to prior years. The 4<sup>th</sup> Generation Sales Tax approved by voters after the budget was adopted, so the remaining 3 quarters budgets will be presented to the Board for approval as part of a mid-year budget amendment.
- Net of 10.5 new full-time employees, including 2 positions in the General Fund.

Many of our County Services, like Water Utility, Sewer, Garbage Pickup, Landfill, and Community Services Grant programs have dedicated funding sources. Other fundamental service including Public Safety, Transportation, and Recreation are budgeted in the County's Ad Valorem funds and supported primarily by Property Taxes.

## EXECUTIVE SUMMARY



For each dollar of property taxes paid to the County, 42 cents supports the Sheriff for Law Enforcement and Corrections; 29 cents funds the County's Fire Rescue, Emergency Medical Services, and Dispatch services; 10 cents pays for maintenance on the County's Roads, Bridges, and Traffic Systems; 6 cents goes toward operations and maintenance of County Parks and Libraries; and 13 cents goes to other programs, including the Courts, Constitutional Officers, and BCC Programs.

### Changing Priorities:

The FY25 Budget highlights the Boards ongoing priority to provide quality services, while maintaining of the lowest millage rates in the region. The Board has made appropriate investments in staffing in an effort to retain qualified Sheriff Deputies and Firefighters to keep our County safe. The FY25 Budget also prioritizes new initiatives, such as the transition of funding for our share of the SunRail Commuter Train system from the State of Florida to the County. This Budget includes the second year of funding for the Seminole Forever Natural Land Acquisition Ordinance. This is a new program intended to purchase environmentally sensitive lands and preserve them into the future.



### Future Challenges:

Although the adopted budget reflects the needs related to Fiscal Year 2023/24, it is critical to remain mindful of future budget considerations:

- SunRail operational costs have transitioned from FDOT to local area counties with an estimated annual cost of \$11 million to \$14 million for Seminole County's share;
- Over the previous five years, LYNX service costs have grown by more than 7% annually, primarily due to Paratransit services. LYNX is currently subsidizing expenditures with ARPA revenue replacement funds; therefore, the County will experience higher growth rates once LYNX ARPA funds are exhausted;
- The County's 5 Year CIP includes a number of Capital Projects, which require funding. It will be important to continue to prioritize these projects each year, as we have done with this FY25 Budget

### Addressing Our Challenges:

In an effort to address these challenges, the County is working to reduce expenses where possible and to identify potential revenue sources to support new costs. The County is currently considering alternatives to current fixed route buses to provide public mass transit, with the goal of improving services and controlling costs. We will also continue to prioritize the search for new grants to maximize State and Federal support of our local service costs.

## *EXECUTIVE SUMMARY*

I would like to extend my gratitude to our team for their dedication to creating this budget. I would like to thank the Board of County Commissioners for your active engagement and guidance throughout the budget development process and for your commitment to transparency, efficiency, and fiscal responsibility.

Sincerely,

A handwritten signature in blue ink, appearing to read "Darren Gray".

Darren Gray

Seminole County Manager



# COUNTY OFFICIALS

## Board of County Commissioners



**District 1**  
Bob Dallari



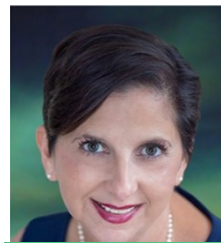
**District 2**  
Jay Zembower



**District 3**  
Lee Constantine



**District 4**  
Amy Lockhart



**District 5**  
Andria Herr

### Appointed Officials

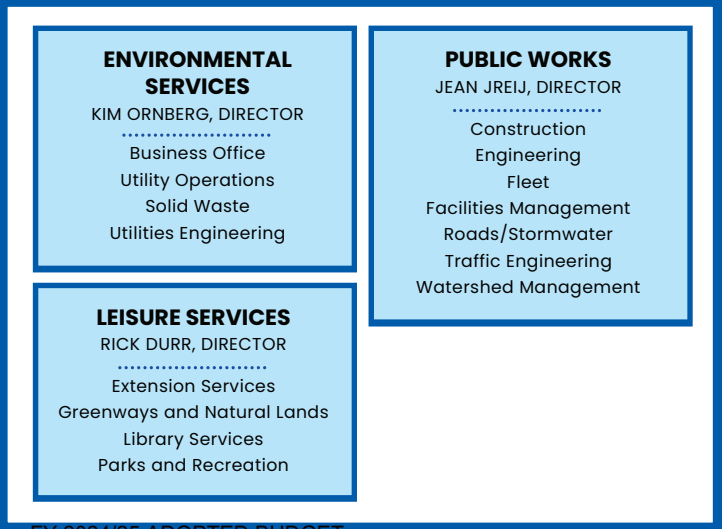
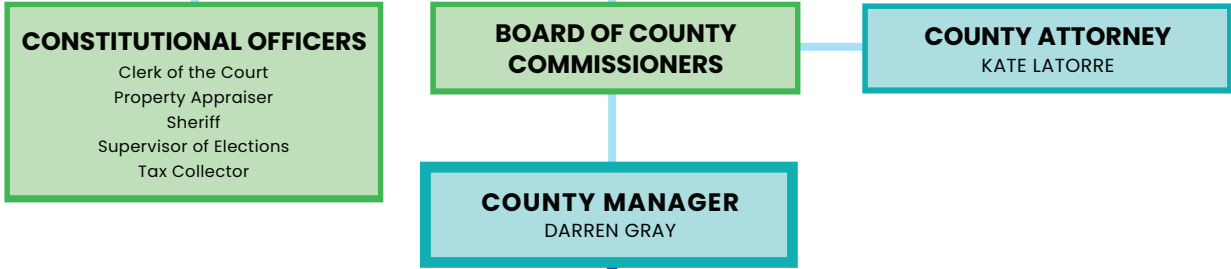
- **County Manager**  
Darren Gray
- **County Attorney**  
Kate Latorre

### Constitutional Officers

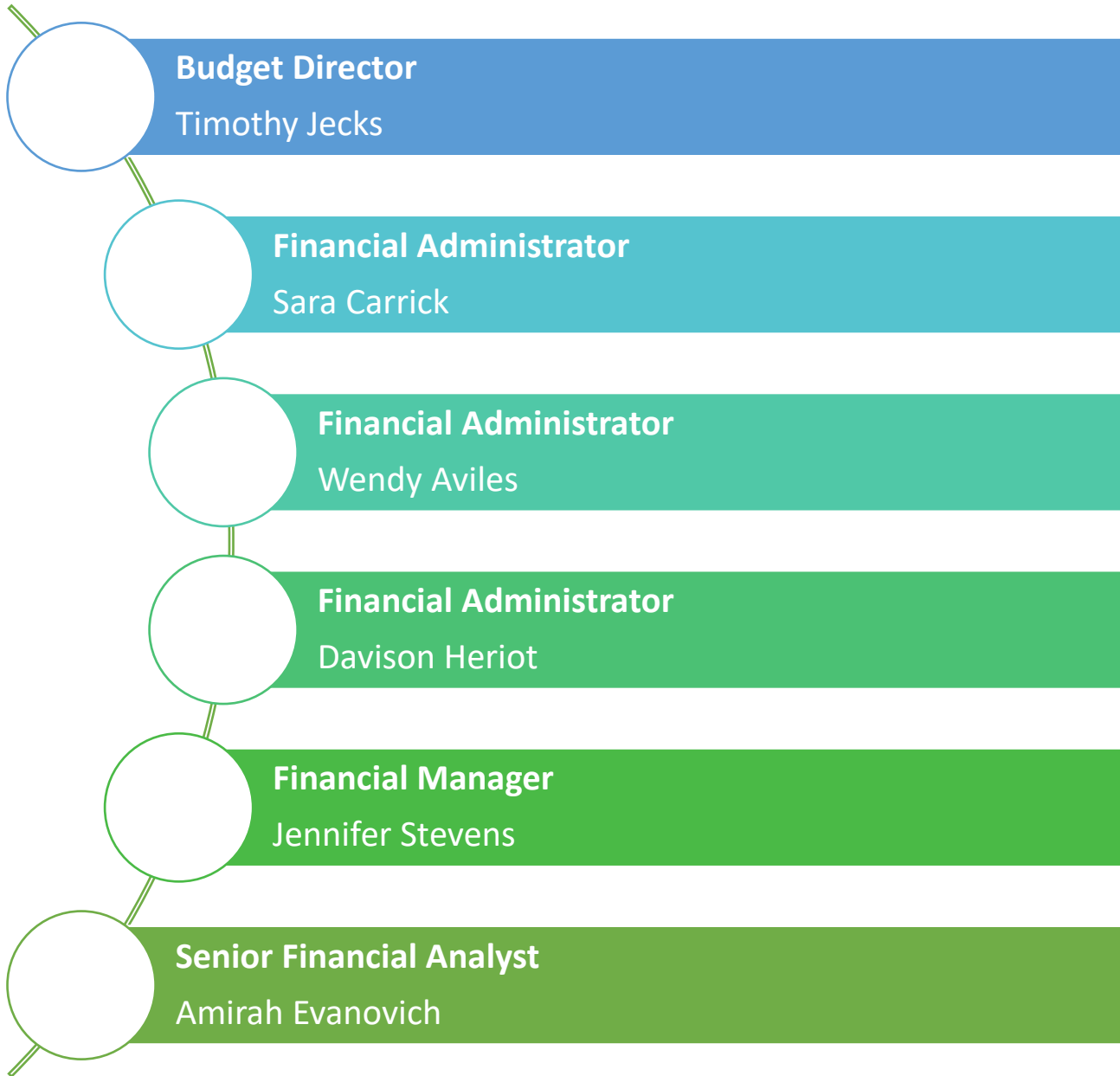
- **Sheriff**  
Dennis Lemma
- **Tax Collector**  
J.R. Kroll
- **Clerk of the Circuit Court & Comptroller**  
Grant Maloy
- **Property Appraiser**  
David Johnson
- **Supervisor of Elections**  
Chris Anderson

# CITIZENS OF SEMINOLE COUNTY

■ ELECTED  
■ APPOINTED



# MANAGEMENT & BUDGET OFFICE STAFF



**Contact us:**

County Services Building  
1101 E 1st Street  
Sanford, FL 32771-1468

**407-665-7163**

[www.seminolecountyfl.gov](http://www.seminolecountyfl.gov)



# GFOA BUDGET AWARD



*Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Seminole County, Florida, for its Annual Budget for the fiscal year beginning October 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.*

*This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*



# SEMINOLE COUNTY AT A GLANCE

## History:

The St. Johns River, which opens Central Florida to northern contact by an inland water route, is more than 200 miles long and dominates the history of Seminole County.

### 1836

- During six years of conflict with the Seminole Indians, the river provided water transport for U. S. military troops to the first white settlement established in 1836 on the southern shores of Lake Monroe. From Fort Mellon southward, a succession of forts were built, becoming the forerunners to present day cities. As homesteads increased, settlers received supplies by river transport and, in turn, shipped their agricultural products to northern markets by riverboat.

### 1850'S

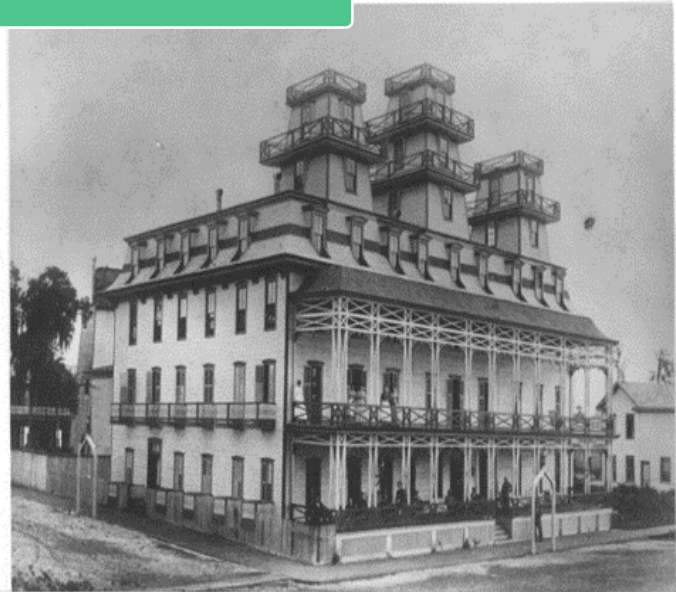
- From the 1850's onward, steamer traffic flourished along the St. Johns River, carrying freight as well as tourists, and more recently giving way to recreational boating.

### 1870

- General Henry Sanford introduced plans for a town near Fort Mellon now called Sanford, stimulated area citrus growing and other agricultural pursuits. The region had become the world's largest shipper of oranges.

### 1880's

- Rail lines began connecting the more flourishing villages. Early fort sites and settlements grew into cities along the route of the South Florida Railway, encouraging settlement and bringing wealthy northerners south for winter sojourns of boating, fishing and enjoyment of the area's popular artesian springs.
- People who wanted "a Florida Boston town" provided support for the development of Altamonte Springs. Longwood, the County's oldest city, also encouraged the tourist trade with a fine resort hotel. Through the years, Seminole County cities and villages engaged in sawmill activity, citrus production, turpentine and starch manufacturing, cattle ranching, and the packing and shipping of citrus and farm produce.



Hotel Sanford (1886) Sanford, FL. (Florida Archives Photo) (SM-200-615)

### 1895

- The Big Freeze - Farmers experimented with other vegetable crops. For many years, the area was known as the celery center of the world.

### 1912-1940

- Fern raising became important and from 1912 to 1940, Altamonte Springs, one of the County's seven cities, boasted the world's largest fernery.

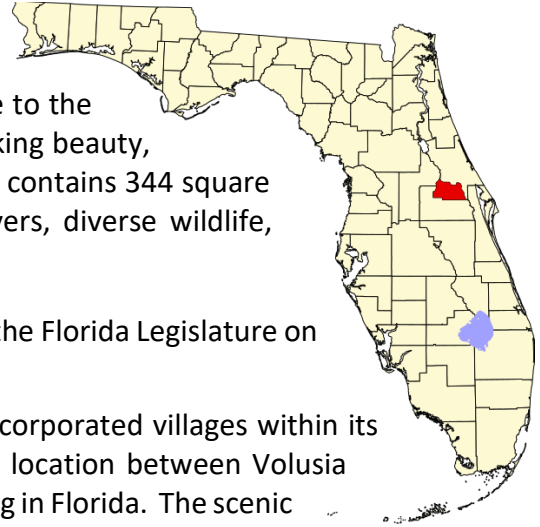
### 1913

- Seminole County was Founded with the City of Sanford as the County seat.

# SEMINOLE COUNTY AT A GLANCE

## Location and Topography:

Bordered on three sides by pristine rivers and a huge lake, the Wekiva to the west, the St. Johns to the east and Lake Monroe to the north, Seminole County is an ideal vacation spot for those seeking beauty, untouched nature and a sense of Old Florida. Seminole County contains 344 square miles of lush tropical foliage, 2,000 fresh-water lakes and rivers, diverse wildlife, quaint towns, and is in close proximity to Orlando.



Seminole County was split from neighboring Orange County by the Florida Legislature on April 25, 1913, and became the 50th county in the State.

The County consists of seven incorporated areas and five unincorporated villages within its 344 square miles (includes water bodies). Seminole County's location between Volusia County and Orange County has made it one of the fastest growing in Florida. The scenic Wekiva River, flowing north to the St. Johns River, defines the western boundary of the County. The northern portion of the County forms the Greater Orlando Metropolitan District with its boundary on Lake Monroe. The historic St. Johns River flows north along the County's eastern boundary, through Lake Harney, past Lake Jesup and through Lake Monroe. Surrounding counties are Volusia, Orange, Lake and Brevard. The County seat is the City of Sanford, which is located in the northern part of the County on the shores of Lake Monroe.

Seminole County is located in Central Florida within easy driving distance to downtown Orlando and attractions such as Disney World, Universal Studios, Epcot, Sea World, Daytona Beach and the Kennedy Space Center. It is home to the Central Florida Zoological Park (located in Sanford), a greyhound racing park, and a jai-alai fronton.

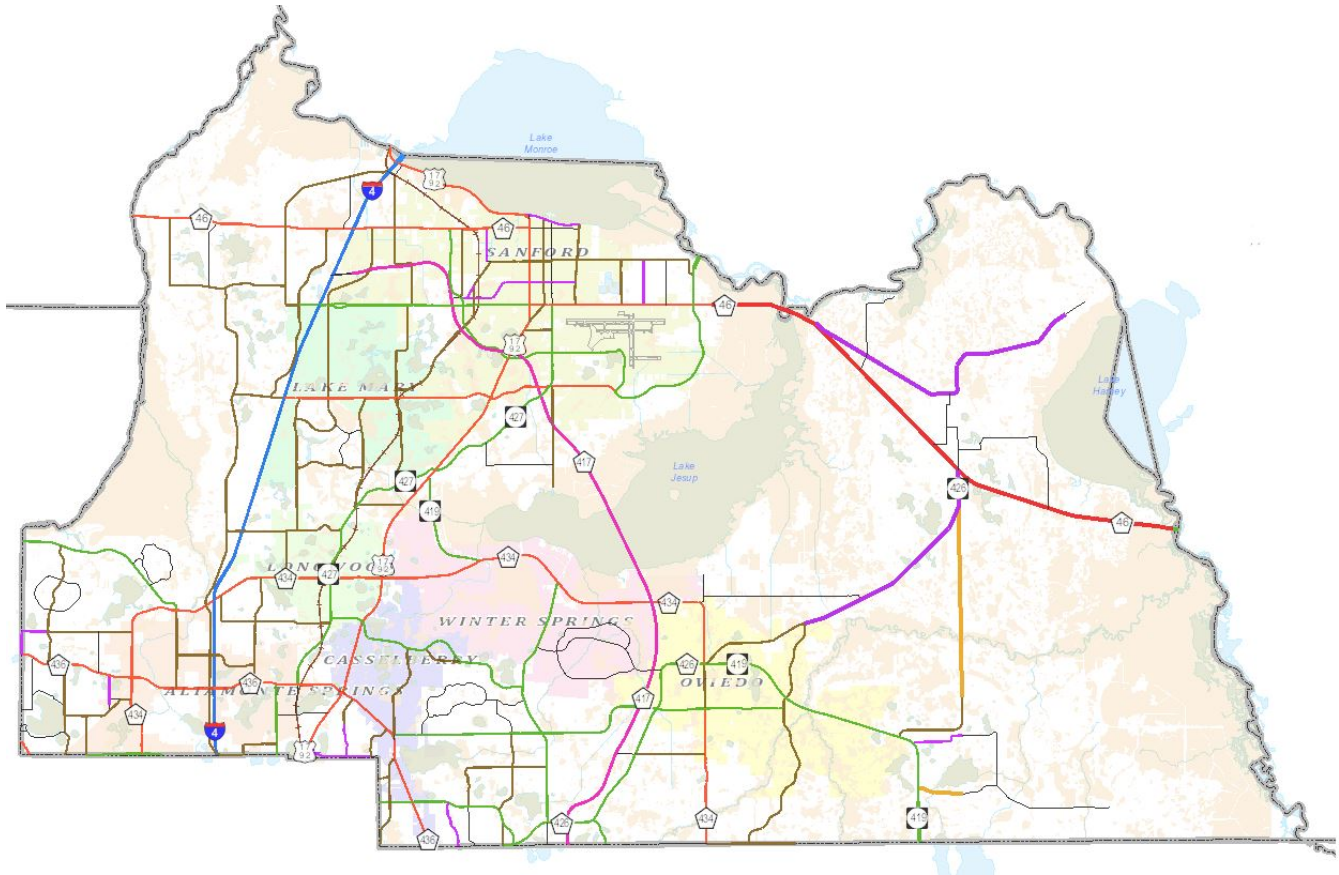
Many of Seminole County's natural assets are water related. In addition to three major lakes, the St. Johns River, Big Econlockhatchee River, and the spring fed Wekiva and Little Wekiva Rivers, Seminole residents enjoy the visual and recreational pleasure of nearly 200 smaller lakes scattered throughout the County.

Seminole County's location provides for a climate that has an average high temperature in July of 92 degrees, an average low temperature in January of 49 degrees.



# SEMINOLE COUNTY AT A GLANCE

## Map of Seminole County:



## Structure of County Government:

The 1868 Florida Constitution established the structure of County government. One hundred years later, the 1968 Revision of the Florida Constitution made virtually no change to that structure. The Constitution provided for a Board of County Commissioners whose primary responsibility was to provide roads and levy the necessary taxes to fund County government.

Although most county governments in Florida today have the same structure described in the 1868 Constitution, the mission of County government has changed dramatically in the ensuing century. Where once the primary responsibility of County government was to provide roads, fire protection services, and fund law enforcement, it must now deal with issues such as comprehensive planning, environmental protection, library operations, natural lands preservation, parks and recreation improvements, impact fees, water and sewer utilities, bond issues, solid waste management, low-income assistance and management of information systems.



## SEMINOLE COUNTY AT A GLANCE



### “Home Rule” County Charter:

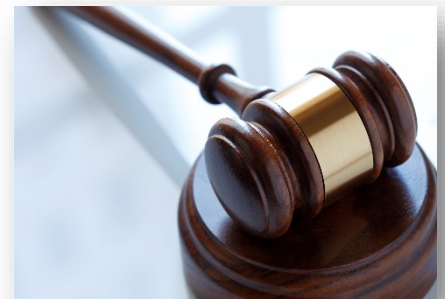
The Florida Constitution provides for “home rule” county charter government when approved by the voters by referendum. Under the “home rule” charter, the organization and authority of county government is decided by the local citizens rather than being dependent on the Florida Legislature. The voters decide by local referendum what County government organization will be most responsive to their needs. Charter government enables the County to adopt laws without the need for prior authorization by the Legislature in Tallahassee. Seminole County voters approved a charter form of county government effective November 8, 1988.

The charter provides for enhanced citizen participation and control of the governmental process through petition and referendum amendments to the “home rule” constitution, the repeal or initiation of new ordinances, and recall of County officials. A County Manager, appointed by the Board of County Commissioners as the Chief Executive Officer of the County, assures the execution of all ordinances, resolutions, and orders of the Board of County Commissioners, and all laws of the State which are subject to enforcement by the County Manager, or by officers who are subject under the charter to the Manager’s direction and supervision. In addition, the County Manager is directly responsible for the administration and operation of all the departments under the Board, and execution of all Board policies. The administrative departments, under the direction of the County Manager, provide the many services of the County. An administrative code detailing all the County’s regulations, policies, and procedures is also a requirement of the charter.

The County is served by a Board of Commissioners, with five members, each representing one of the County’s five districts. Elected by the County at large, each serves a four-year term, and the terms are staggered. Other elected County offices are: Clerk of the Circuit Court & Comptroller, Supervisor of Elections, Property Appraiser, Tax Collector, Sheriff, County Court Judges and Circuit Court Judges.

By law, the Board must establish boundaries for the five districts within the County at least every ten years – after the official United States Census has been completed. However, the Board, at its discretion, may redraw the boundaries following state and federal requirements at any time it determines inequities exist. The intent is to make the districts as equal in population as possible.

Annually, the Board elects one of their members as Chairman. The Chairman presides over all meetings, signs all legal documents, and appoints Commissioners to various committees. The Chairman is the official representative of the Board and retains a vote on all items and issues.



# SEMINOLE COUNTY AT A GLANCE



## A Century of Success:

Seminole County turned 100 years old on April 25, 2013. The centennial benchmark was commemorated with a 100-day celebration that highlighted five of the County's points of pride. The centennial event focused on Agriculture, Education, Historic Preservation, Quality of Life, and Transportation here in Seminole County and was designed to celebrate our heritage while embracing our future.

## Housing:

Seminole County has been able to retain its residential community characteristics despite being one of the fastest growing areas in the State of Florida. Traditional estate homes on oversized lots, contemporary subdivision and patio homes, and multi-family condominium and apartment complexes provide much of the housing in Seminole County. Most of the developments are strategically located close to shopping, churches, schools and parks. Numerous lakes and waterways offer a wide variety of additional recreational and aesthetic amenities.

Single Family Homes – 134,605

Townhomes – 15,224

Condominiums – 15,103

Mobile Homes – 1,724

Duplexes – 1,152

Apartment Complexes – 214



## Healthcare:

Medical facilities are provided by Advent Health Altamonte Springs, which is part of Advent Health Orlando; the Orlando Health South Seminole Hospital located in Longwood; and the Central Florida Regional Hospital located in Sanford. As a result of the easy commute between the County and the cities of Orlando and Daytona Beach, numerous additional hospital facilities offering high degrees of specialization are also available within the metro area. Additionally, the Seminole County Health Department offers a multitude of medical services to the citizens of Seminole County.

# SEMINOLE COUNTY AT A GLANCE

## Transportation:

In the Spring of 2014, SunRail opened in Central Florida, providing commuter rail service with four stops in Seminole County. This exciting new travel choice helps citizens and visitors save money on fuel while commuting throughout the County.



Interstate 4 provides the main North/South corridor through Seminole County. It connects to Interstate 95 in adjoining Volusia County and is a direct route to the downtown Orlando area, Orange County and Florida's turnpike to the south. Highway 417 (Central Florida GreenWay) is a partial beltway around Orlando. The eastern and southern part of this road connects the City of Sanford, the Orlando International Airport and Disney World. The new Wekiva Expressway will connect Highway 417 with Highway 429 to complete the full beltway around the Orlando area by connecting Sanford area with Apopka and west side of Orlando.

Highways 17 and 92 running from north to south through the County also provide important transportation links to other areas of Florida. State Highway 46 provides a major east to west link between the City of Sanford and the east coast of Florida and connects to Highway 441.

Domestic, international, charter passenger service and worldwide air freight services are easily accessible and are provided by Orlando/Sanford Airport in Sanford, Orlando Executive Airport in Orlando, and the Deland Municipal Airport in Volusia County.

Bus service is provided within the regional metro area by the Central Florida Regional Transportation Authority (LYNX), which regularly connects Sanford and all other developed areas of south Seminole County with the City of Orlando. Greyhound Bus Lines also provides regularly scheduled service between Sanford and other destinations in Florida and the United States. CSX Transportation, Inc. provides rail service for freight delivery and Amtrak maintains a passenger depot and the southern terminus of Auto Train service within the City of Sanford.

## Population and Demographics:



Total Population 493,183

- Altamonte Springs - 47,313
- Casselberry - 30,115
- Lake Mary - 17,423
- Longwood - 16,617
- Oviedo - 41,934
- Sanford - 67,863
- Winter Springs - 39,131
- Unincorporated Seminole County - 232,787

Seminole County is the 13<sup>th</sup> most populous county in Florida and makes up approximately 2.2% of the state's total population. According to the Bureau of Economic and Business Research (BEBR), the 2024 population for Seminole County is estimated at 493,183 which is a 1.3% increase over 2023's estimate. The population is expected to increase another 11% by 2030, highlighting the fact that Seminole County is viewed as an attractive place to live and is still growing. As of 2023, according to the U.S. Census Bureau, 17% of the county's population was 65 years or older compared to 20.9% for the State of Florida and 20.4% of the county's population was under 18 years of age compared to 19.6% of the State of Florida.

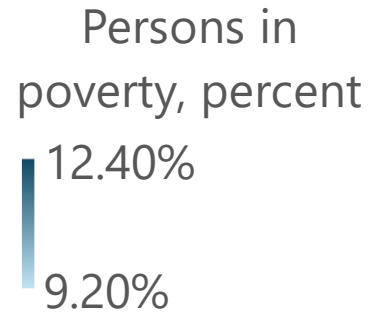
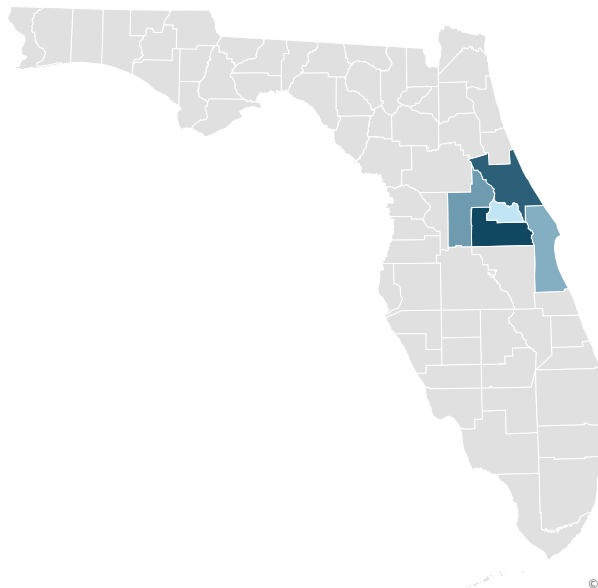
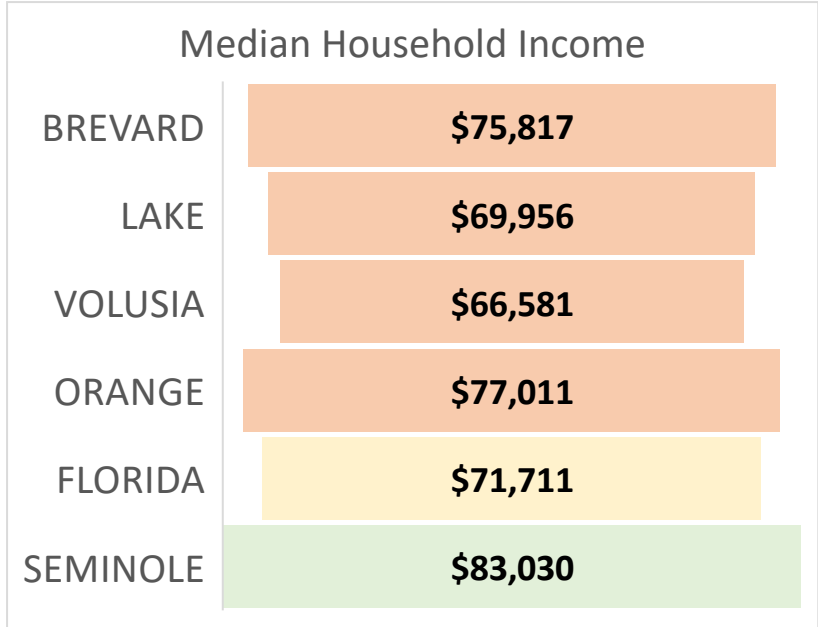
*2024 Population Estimates as of April 1, 2024 provided by BEBR*

# SEMINOLE COUNTY AT A GLANCE

## Income & Poverty:

According to the U.S. Census Bureau, the Median Household Income for 2019-2023 (in 2023 dollars) for Seminole County is \$83,030 which is 15.8% more than the State of Florida. It is also considered the highest in the region amongst Brevard, Lake, Volusia, and Orange County.

According to Census data collected in December 2024, the Per capita income in the past 12 months (in 2023 dollars) was \$44,349 for Seminole County which is 8% more than the State of Florida which was \$41,055. It is also the highest in the region amongst Brevard, Lake, Volusia, and Orange County.



As for the percentage of persons in poverty in Seminole County is 9.2% in comparison to the State of Florida which is 12.30%. It is also the lowest in the region compared to Brevard County at 10.3%, Lake County at 10.7%, Volusia County at 11.9%, and Orange County at 12.4%.

## Utilities:

Seminole County has two electricity providers, Duke Energy and Florida Power & Light (FP&L). There are two Cable/Internet providers, Spectrum and AT&T; and two Satellite/Internet providers, DirectTV and Dish Network. Seminole County also has three Gas/Propane providers, Florida Public Utilities, TECO Peoples Gas, and AmeriGas. Water Utilities are provided each of the seven cities and by the Seminole County Utilities Department. Seminole County Utilities also provides sewer and solid waste (trash and recycling) services to Seminole County residents.

# SEMINOLE COUNTY AT A GLANCE

## Public Services:

The County provides a wide range of services including law enforcement, judicial services, fire protection, conservation and resource management, five County branch libraries, health and welfare facilities, historical museums, parks and recreation facilities, economic development and tourism promotion, planning and zoning, transportation, and general administrative services.



## Media Services:

Seminole County is serviced by one daily newspaper, The Orlando Sentinel, and by the Sanford Herald, Orlando Business Journal and other magazines. The area is served by 21 AM and 39 FM radio stations as well as 19 area television stations including public broadcasting, 24-hour cable news and Spanish language stations.

## Education:



#1 Best School District in the State of Florida and in the Orlando Area. Top 7% of Best School Districts in America



#1 Most Diverse School District in the State of Florida and in the Orlando Area. Top 1% of the Most Diverse School Districts in America



#3 Best School District for Athletes in the State of Florida and #2 in the Orlando Area. Top 3% of Best School Districts for Athletes in America



The Seminole County School District is renowned for excellence and is widely recognized as a Premiere National School District. The graduate rate for 2022-2023 was 91.7% which is 3.7% above the State average of 88%. The Seminole County Public School District ranked #1 in the State for Science, Technology, Engineering and Math education (STEM) and is one of the top districts in the State for Pre-Calculus, Calculus and Physics enrollment.

Higher education opportunities are available within the county at Seminole State College, a fully accredited state supported co-

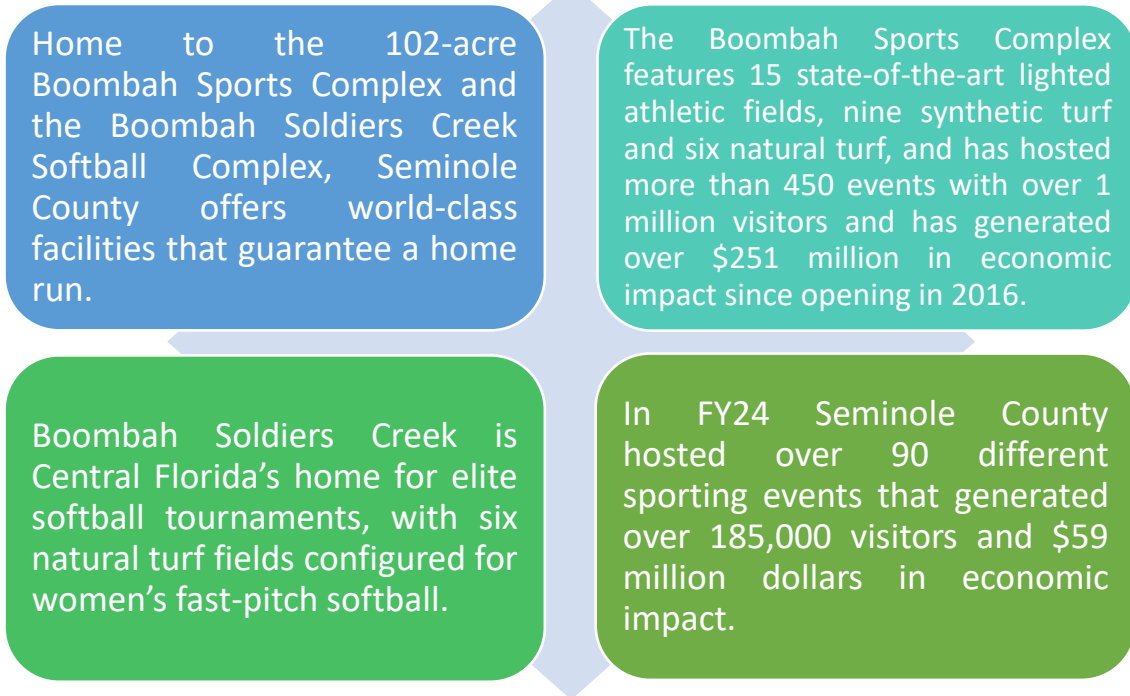
educational college. There are currently 11 baccalaureate degree programs being offered.

The University of Central Florida (UCF) is located in Orange County, adjacent to the Seminole County line. UCF offers 104 Baccalaureate and 133 Graduate (Master's and Doctoral) degree programs, 3 Research Specialist degree programs, as well as numerous Graduate Certificates. In addition, Stetson University in Deland and Rollins College in Winter Park, provide private college education in the area.



# SEMINOLE COUNTY AT A GLANCE

## Sports:



## Employers:

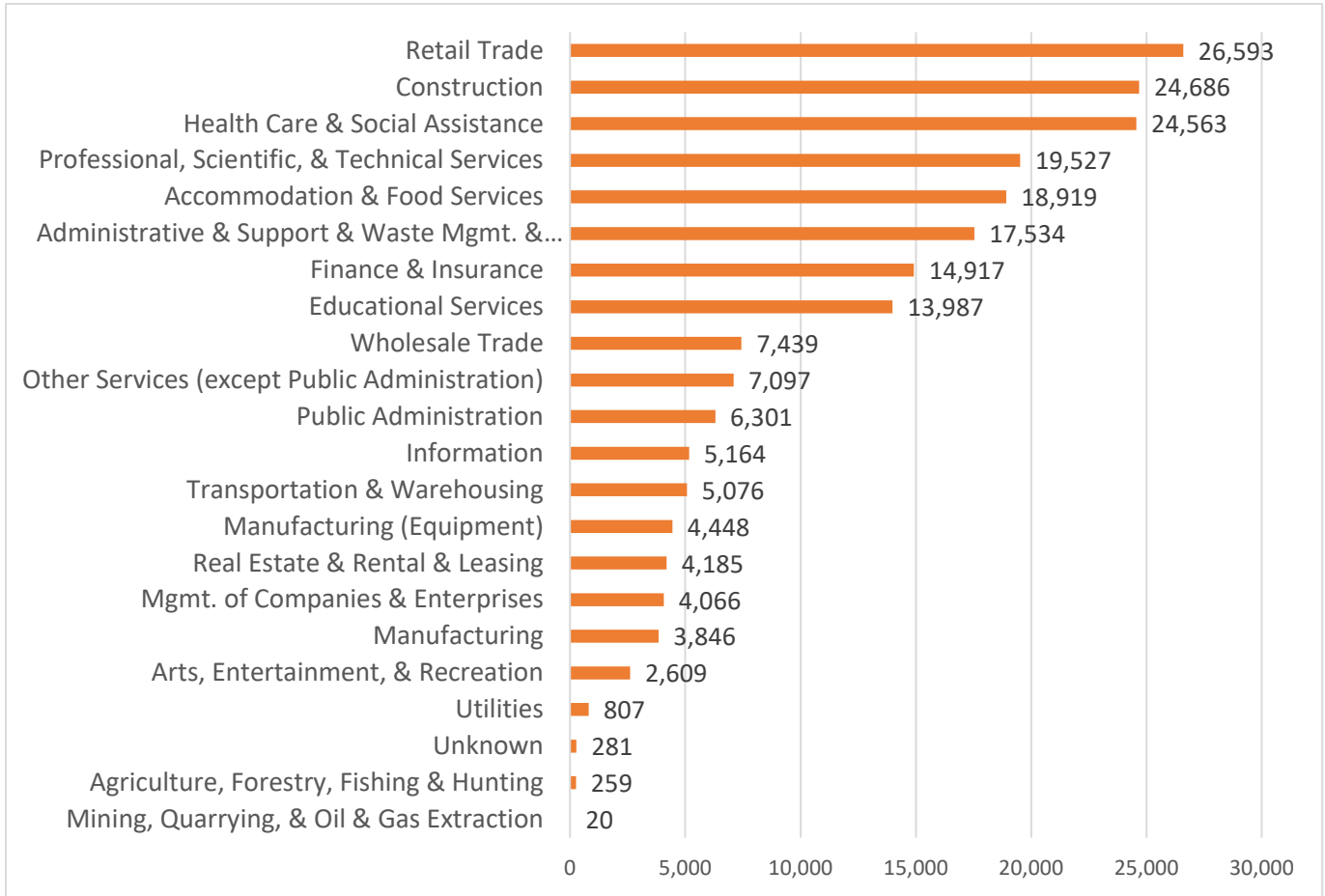
The top 10 private employers in Seminole County employ over 20,000 people, this excludes multi-site retail operations. These companies provide a wide array of services, including healthcare, information services, financial services, industrial equipment, telecommunications and insurance.

Top 10 Private Employers		
Company	Business Type	Employees*
AdventHealth	Healthcare	6,000
Orlando Health	Healthcare	3,000
Deloitte Consulting	Information Services	2,000
JPMorgan Chase Bank N.A.	Financial Services	2,000
HCA Florida	Healthcare	2,000
Mitsubishi Power Systems Americas	Industrial Equipment	1,000
Verizon Corporate Resources Group	Telecommunications	1,000
Paylocity Corporation	Professional Services	1,000
BNY Mellon Bank / Pershing	Financial Services	1,000
Liberty Mutual Insurance Company	Insurance	1,000
Concentrix	Information Services	1,000
Synchrony Bank / GE Capital	Financial Services	1,000

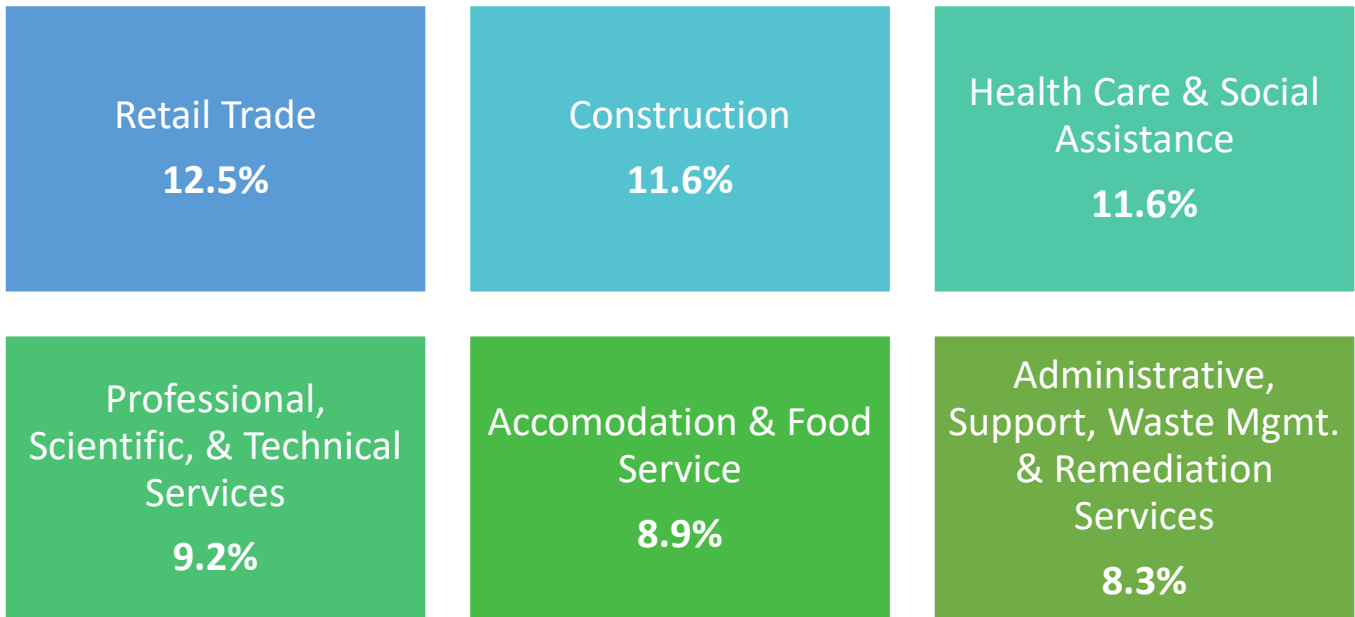
\*Figures Rounded

# SEMINOLE COUNTY AT A GLANCE

## Employment by Industry:



The following Top 6 industries account for over 60% of employment in Seminole County:



Sources:

*Seminole County Business Tax Receipts (Apr 2024),*

*Florida Department of Commerce Quarterly Census of Employment and Wages (QCEW) Q-1 2024*

# SEMINOLE COUNTY AT A GLANCE

## Events and Attractions:

Orlando North Seminole County is home to the best of Central Florida. With lush surroundings, miles of scenic rivers and acres of beautiful parks not far from area attractions, Seminole County is a visitor's passport to the natural beauty of Florida. For the athletic traveler, Orlando North features more than 20 state-of-the-art sports facilities, expert event assistance and top group hotels in a beautiful destination.

Seminole County's calendar is packed with local events, attractions, and reasons to get out and explore! From art festivals to world-class sports, activities are non-stop with an exciting calendar of special events.

## Attractions:

- Adventures in Florida
- Aiguille Rock Climbing Center
- Altitude Trampoline Park Sanford
- Arcade Monsters
- Big Tree Park
- Black Hammock Adventures and Airboat Rides
- Black Bear Wilderness Area
- Central Florida Zoo and Botanical Gardens
- District Eat and Play
- Econ River Wilderness Area
- Elev8Fun Sanford
- Emil Buehler Planetarium
- Escape Artist Sanford
- Equestrian Quest Stables
- Hidden Palms Ranch and Trail Rides
- Limo Cycle Tours
- Lukas Nursery & Butterfly Encounter
- Mayfair Country Club
- Mystique Escape Room
- Museum of Seminole County History
- Paddleboard Orlando
- Planet Obstacle
- Rivership Barbara Lee
- Sanford Ghost Tours
- Sanford Riverwalk
- Semoran Skateway
- Theater West End
- Top Golf
- Tee It Up
- Tuffy's Music Box
- U-Sail of Central Florida
- Wayne Densch Performing Arts Center
- Wekiva Golf Club
- Wekiva Island
- Wekiwa Springs State Park



# SEMINOLE COUNTY AT A GLANCE

## Events:

### January

- Scottish Highland Games
- Get Hook'd On Lake Monroe Fishing Tournament and Seafood Festival
- Sanford Food Truck Fiesta (monthly)

### February

- Love Your Shorts Film Festival
- Florida Smash Beer Festival
- Sanford Porchfest
- Wekiva Island Paint Out

### March

- Bike Week
- Casselberry Spring Jazz & Art Festival
- Lake Mary/Heathrow Festival for the Arts
- Wekiva Paint Out
- Uptown Art Expo at Cranes Roost Park
- Taste of Oviedo
- Sanford Pints N' Paws

### April

- Brews Around the Zoo
- Riverside Dash
- Taste of Lake Mary
- Love Your Mother Festival at Deviant Wolfe Brewing
- Wekiva Island Earth Day Celebration
- Earth Fest - Casselberry
- St. Johns River Festival of the Arts

### May

- Central Florida BBQ BlowOut
- St. Johns River Festival of the Arts
- The Springs Philharmonic Concert
- Hurricane Party Music Festival
- Sanford's Ride to Freedom

### June

- Alive After Five (monthly)
- Sanford Art Walk (monthly)

### July

- Red, Hot & Boom
- Star Spangled Sanford
- Winter Springs 4<sup>th</sup> of July Celebration
- Love Your Shorts Film Festival: Summer Rewind

### August

- Love Your Shorts Summer Rewind
- Wine Down Wednesdays (ongoing)

### September

- Latin Jazz and Art Festival
- Enchanted Kingdom Renaissance Faire

### October

- A Petrified Forest
- Zoo Boo Bash
- Longwood Dogtoberfest
- Howl-O-Ween
- Hometown Harvest – Central Winds Park
- Longwood Monster Dash 5K
- Orlando Air Show

### November

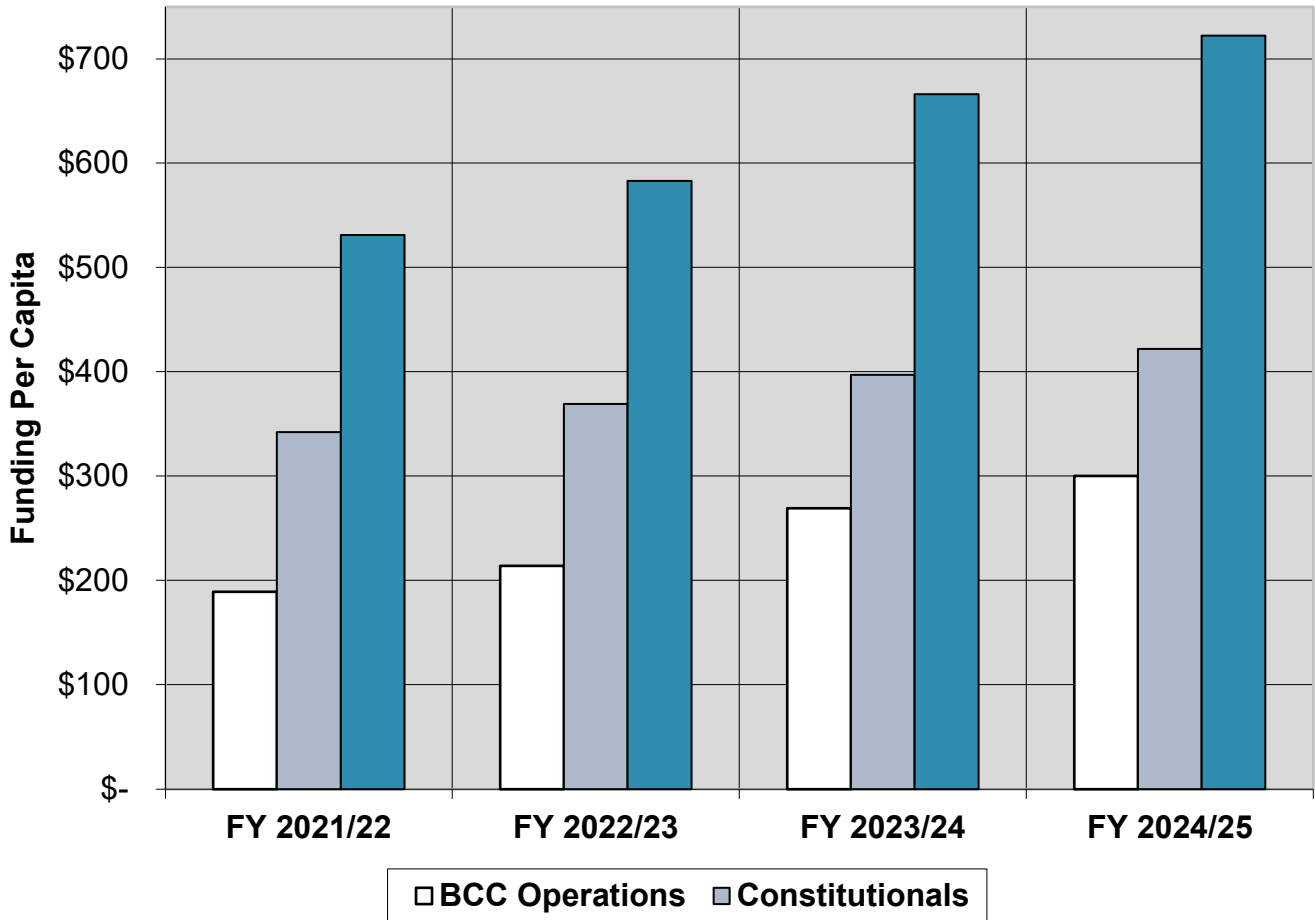
- Asian Lantern Festival (Zoo)
- Annual Craft Beer & Blues Festival
- Annual Central Florida Fall Eggfest
- Tom & Dan Sofa and Suds

### December

- Asian Lantern Festival (Zoo)
- Light Up the Holidays
- Sanford Holiday Parade
- Wekiva Island Winter Wonderland

# GENERAL FUND FUNDING PER CAPITA

## BCC OPERATIONS & CONSTITUTIONAL OFFICERS



	FY 2021/22		FY 2022/23		FY 2023/24		FY 2024/25	
	ACTUALS	PER CAPITA	ACTUALS	PER CAPITA	ACTUALS	PER CAPITA	ADOPTED	PER CAPITA
<b>BCC OPERATIONS</b>	90,209,778	189	103,752,115	214	131,102,147	269	146,528,834	297
<b>CONSTITUTIONALS</b>	163,286,621	342	178,578,247	369	193,462,293	397	208,036,897	422
<b>TOTAL</b>	<b>253,496,399</b>	<b>531</b>	<b>282,330,362</b>	<b>583</b>	<b>324,564,440</b>	<b>666</b>	<b>354,565,731</b>	<b>719</b>
<b>RESERVES</b>					<u>59,982,990</u>		<u>56,498,848</u>	
					<u>384,547,430</u>		<u>411,064,579</u>	
<b>POPULATION</b>	<b>ACTUALS</b>		<b>ACTUALS</b>		<b>ADOPTED</b>		<b>ADOPTED</b>	
	477,455		484,054		486,750		493,183	

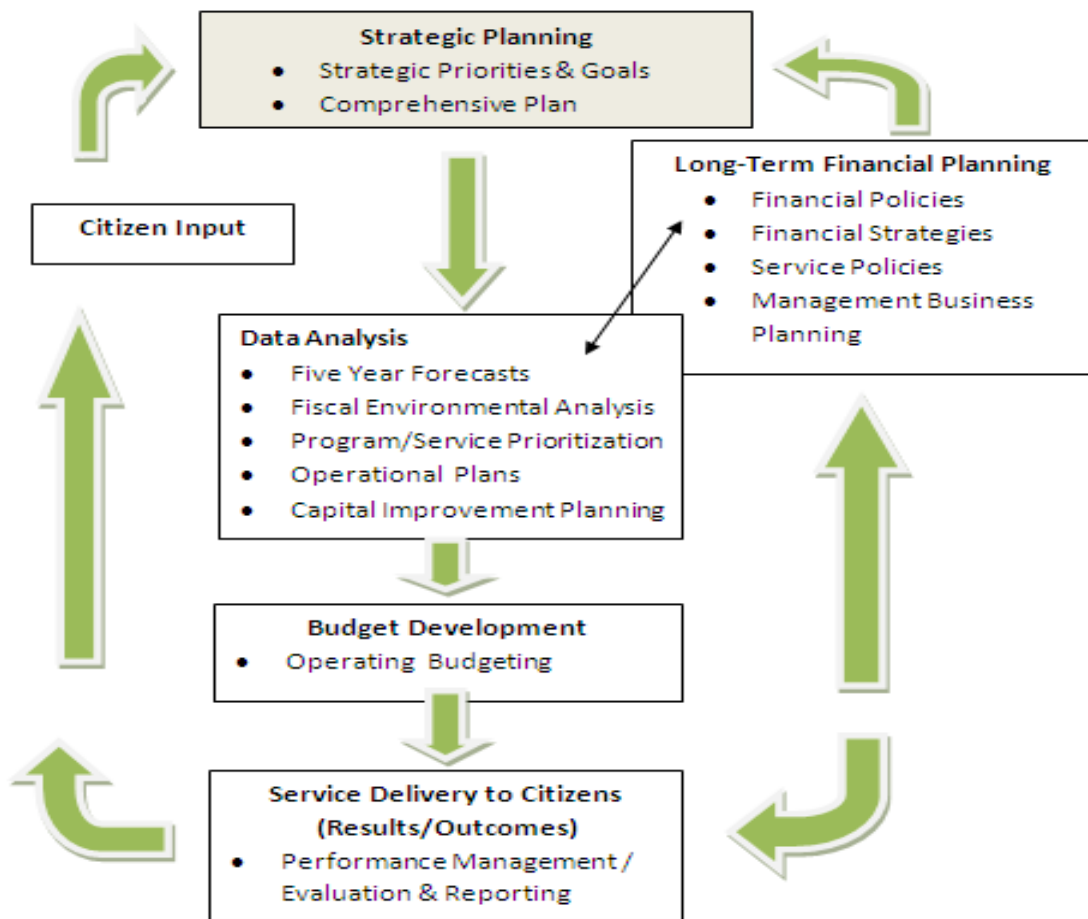
\*Reserves are budgeted only and do not have any actual expenditures.  
General Fund is Fund 00100 only.

# STRATEGIC PLANNING

## Introduction:

The development of a long-term fiscal plan provides the County with a comprehensive financial perspective that addresses issues of major concern while focusing on providing a consistent level of services to its citizens within the constraints of available resources and future fiscal sustainability. The County updates its fiscal plan on an annual basis integrating forecasting, organizational planning, budgeting, and citizenry demand for services.

The following flow chart illustrates how long-term planning is linked to other County processes and identifies the tools required to effectively achieve desired results. The foundation for long-range analysis and decision-making is based largely on two key components: citizen input and the impact of our ever-changing fiscal environment



The presentation of financial forecasts, program/service prioritization, and operational plans provide the Board with relevant information in determining service priorities for Seminole County citizens. These priorities are used to create countywide goals, which provide the framework for departmental objectives and identifying appropriate service levels. The end result of this process is demonstrated through the annual budgetary allocation of resources to the government service areas deemed most valuable by the citizens.

# STRATEGIC PLANNING

The County continually reviews its policies and strategies to maximize the use of available resources and provide management with a mechanism to ensure long-term financial stability and quality service delivery to the community. The goal is the application of consistent fiscal methodology for budget development, fund balance usage, capital improvement planning, service-level preferences, and efficient resource management through fiscal accountability.

## Community Input:

Citizen input ensures that resources are applied to the services citizen's desire most. The following methods promote maximum participation:

- Surveys provide information on how programs and services are viewed by the Community (importance/value/quality).
- Utilization of the internet and local newspapers to facilitate dissemination of county related information.
- Public meetings are scheduled, and sections of the Board's regular agenda meeting are reserved for public input from the citizens.

## Five-Year Forecasts:

The five-year projection of revenues, expenditures, and fund balance for major funds provides a perspective of the county's fiscal health.

- Forecasts are developed based on an analysis of current and proposed economic, legislative, and fiscal impacts to the state and local community.
- Forecasts are updated and presented to the Board semi-annually or as conditions require notification, in response to changes in the fiscal environment.

## Program/Service Prioritization and Operational Plans:

Evaluating operational resource requirements at the program level achieves greater operational efficiencies.

- Departments are required to demonstrate a maximized use of resources, providing efficiencies while assessing program effectiveness.
- Each department prioritizes the programs and services it provides to the citizens of Seminole County and identifies levels of service.
- Departments present operational plans or long-term challenges to the Board based on future legislative impacts and resource limitations.

## Capital Improvements Planning:

Assessing public infrastructure needs are a critical component of long-term fiscal planning as most improvements require funding over multiple years. A long-term perspective provides a forum for discussing funding strategies and priorities for construction and maintenance.

- The Capital Improvements Program provides a five-year planning focus for infrastructure needs as well as funding strategies.
- Analysis is provided annually to identify total funding costs inclusive of ongoing operating costs.

# STRATEGIC PLANNING

## Seminole County's Key Strategic Priorities:

Further detail can be found under the Key Strategic Priorities section of the FY 2024/25 Adopted Book.

1. Develop a strategy for effectively managing development activity.

2. Improve the quality of county government's technology infrastructure, including upgrading Seminole County Government's external website.

3. Develop a strategy for continuing capital improvements.

4. Continued emphasis on affordable and workforce housing initiatives.

5. Develop plans for leadership succession and talent development.

6. Continue funding of reserve accounts.

7. Create a community health initiative.

8. Continue implementation of the Five Points project.

9. Increase engagement with regional collaboration relationships.

10. Develop a holistic water policy plan.

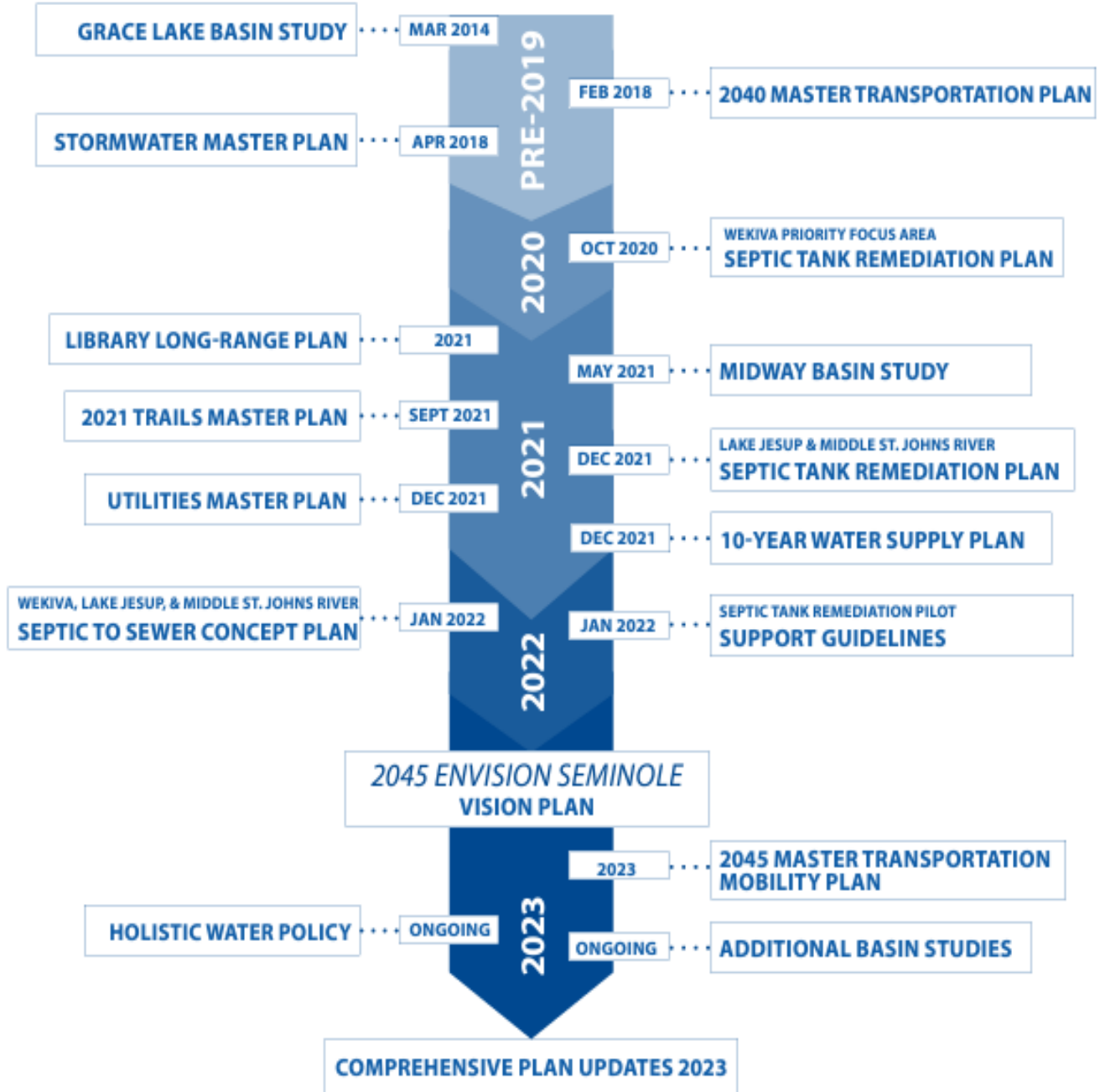


# STRATEGIC PLANNING

## Seminole County's Vision:

The County's [2045 Envision Seminole Vision Plan](#) provides further information on Seminole County's Mission and Vision.

### RECENT OR CURRENT SEMINOLE COUNTY PLANNING EFFORTS



# FINANCIAL POLICIES

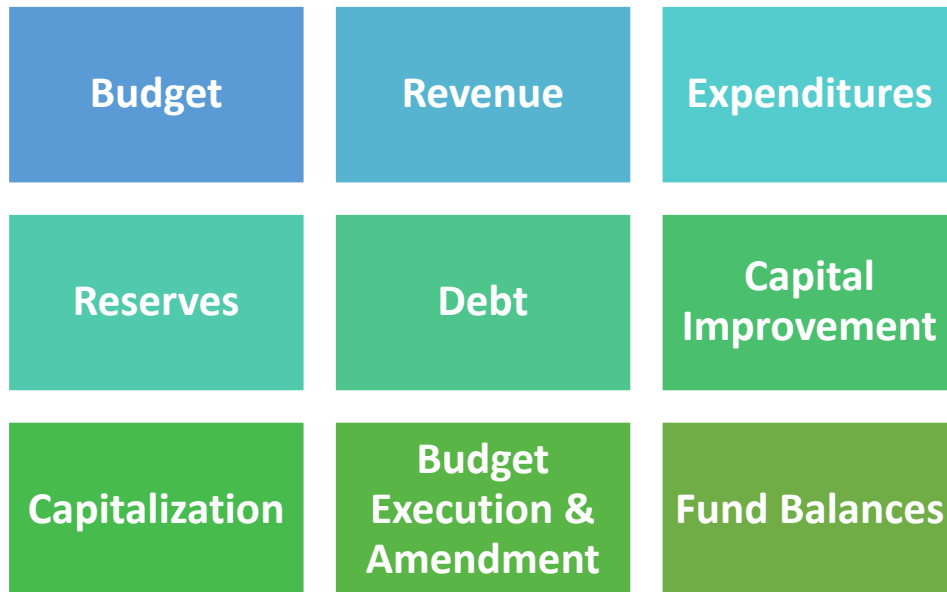
Seminole County’s formal and complete Financial Policies can be found under Section 22.5 within the Administrative Code, approved by the Seminole County Board of County Commissioners. The [Administrative Code](https://www.seminolecountyfl.gov) can be found on the County’s website at <https://www.seminolecountyfl.gov> by selecting **Services > County Attorney’s Office > Administrative Code**. The following summarizes the Financial Policies contained within the Administrative Code.

***The FY 2024/25 Adopted Budget is currently in compliance with the County’s Financial Policies and meets the requirements of a balanced budget in accordance with F.S. 129.01(2)(b).***

## Purpose:

The Financial Policies were established to facilitate management actions on financial decisions, as well as to assist readers in understanding County finances. These policy statements apply to County funds in general. Federal, State and local laws, regulations and standards and specific financial policies may supersede these statements.

## This policy contains information on the following areas:



## Budget:

- ***Balanced Budget - The County's annual budget shall be balanced; that is, total estimated receipts, including balances brought forward, shall equal total appropriations and reserves (Florida Statutes 129.01(2)(b)).***
- The Board shall adopt the County’s annual budget at a fund level.
- Estimated receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balance to be brought forward at the beginning of the fiscal year (Florida Statutes, 129.01(2)(b) and 200.065(2)(a)). 22.5 - 1
- A reserve for contingencies will be budgeted in operating and capital funds, amounts not to exceed 10% of the total budget, for reallocation by the Board of County Commissioners as needed to fund unforeseen needs during the budget year (Florida Statutes, 129.01(2)(c)(1)).

# FINANCIAL POLICIES

- A reserve for cash forward will be budgeted in any fund which requires monies to be carried forward into the budget year to support operations until sufficient current revenues are received. This reserve will not exceed 20% of the budget (Florida Statutes, 129.01(2)(c)(2)).
- Submission of partial year funding requests for new permanent full-time positions is prohibited unless specifically authorized by the Board of County Commissioners as a special or emergency need.
- In order to be fiscally prepared for all emergencies (either economic, natural disaster, or act of war), a budgetary procedure shall be in place to deal with emergency situations.

## Revenues:

- Generally, the County reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) for five (5) years and is updated annually.
- The revenue policy of Seminole County includes these informal policies, along with requirements for maintaining a diversified and stable revenue system to shelter the County from short-run fluctuations in any one revenue source.
- As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents
- The revenue section provides an overview of allowable uses of the following revenue sources:
  - Ad Valorem Taxes
  - Gas Taxes
  - Sales Taxes
  - Impact Fees
  - Utility/Telecommunications Taxes
  - Tourist Development Taxes
  - Grants
  - Restricted Revenues/Bonds
  - Countywide Revenues
  - User Fees
  - Private Contributions

## Expenditures:

- As part of its annual budget process, the County sets aside an amount of funding to be granted to various community agencies that provide valuable services to the County's residents. Because of increasing demands on the County's limited resources, the Board of County Commissioners determines a total maximum to be allocated. In the event that a grant recipient requests additional County funding, such a request will be considered independent of the allocation process.
- Seminole County supports a variety of programs that depend on additional grants for partial funding. If reductions occur in such grant funding amounts, program service levels will be streamlined or reduced. Additional County support will not be provided to compensate for the reduction in outside funding.
- The County will develop "performance measures" for each of its departments in order to assure that maximum productivity is being achieved
- The County will segregate its budget into categories in order to set priorities for allocating available money in order to provide services that are best performed at the County level and are associated with protecting the health and safety of citizens along with legally mandated services or

# FINANCIAL POLICIES

commitment; and will serve improvement and/or enhancement to the programmatic service level.

## Reserves:

- A formally adopted reserve policy is an important factor in maintaining the fiscal health of Seminole County. There are three primary types of reserves:
  - Fund Balances/Operating Reserves
  - Capital Reserves
  - Debt Reserves
- The degree of need for these reserves differs based on type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds (excluding enterprise funds, which are subject to various regulatory requirements). Board approval is required to move funds from reserve accounts into expenditure line items.

## Debt:

- It is the County's policy to use competitive bidding; however, under the conditions described in Subsection (2)(c) hereof, the County may utilize a negotiated sale process for debt issued by the County. The complexity of the debt issuance process varies depending on the type of financing requiring the County to employ qualified consultants (bond counsel, financial advisors, independent accountants, etc.) to assist the County in obtaining the most cost-effective financing. County staff and consultants should adhere to the following guidelines in structuring each debt issuance.
- The County will use a "pay as you go" policy unless internal funding is not sufficient to meet capital needs or future citizens will realize a significant portion of the benefit of a project.
- The debt section within the Administrative Codes also addresses and/or includes Financing Parameters and Debt Issuance Plans.

## Capital Improvement:

- The County will develop a five-year Capital Improvements Program as part of each year's annual budget process and will make all capital improvements in accordance with the adopted annual County budget.
- The County will identify the estimated costs and potential funding sources for each capital project before it is submitted to the Board of County Commissioners as a component of the five-year program.
- Costs of operating and maintaining all proposed projects will be identified and incorporated in five-year financial projections.
- The County Manager will determine and recommend to the Board of County Commissioners the least costly financing method for all capital projects
- The County shall develop and implement a program for identifying, scheduling and budgeting renewal and replacement of capital facilities.
  - These policy statements apply to County funds in general. Federal, State and local laws, regulations and standards and specific financial policies may supersede these statements.

# FINANCIAL POLICIES

## Capitalization:

- The reporting model (Government Account Standards Board Statement No. 34 (GASB 34)) is for both capitalization and depreciation of the government's general assets such as buildings, equipment, roads, bridges and traffic systems, etc.
- Depreciation of capital assets valuing \$5,000.00 or more will be reported. This will exclude recorded depreciation of assets less than \$5,000.00 of value. Items currently not depreciated at all would still be budgeted and accounted for as capital items. All capital equipment will continue to be inventoried even if an item's purchase cost was less than \$5,000.00.
- Depreciation reporting will use the "**Modified Approach**" for certain infrastructure reporting subject to staff evaluation. This approach eliminates the need to record depreciation expenses for certain types of infrastructure such as roads. County must demonstrate that the infrastructures asset has been maintained at or above a condition level established by government. County must disclose estimates of the amount needed to maintain or preserve the asset at the level established as well as the actual expense. Users of the financial statements should assess the government's long-term commitment to maintaining infrastructure assets.

## Budget Execution & Amendment:

- According to the Budget Execution and Amendment policy, expenditures are checked against the budget at the object classification level, within specific business units.
- An account object is defined based upon the State of Florida, Department of Financial Services' [Uniform Accounting System Manual](#) as follows: Personnel Services, Operating Expenditures/Expenses, Capital Outlay, Debt Service, Grants and Aids, Other Uses. Accordingly, although the budget is established at the sub-object level (i.e. Contracted Services, Repairs and Maintenance, etc.), it is checked at the object classification level (i.e. Operating Expenditures/Expenses). If the total budget for Operating Expenditures/Expenses is greater than the total expenditures for the total sub-objects contained within Operating Expenditures/Expenses, then the expenditures for a specific sub-object may exceed the budgeted amount.
- A business unit is an internally established cost center established to monitor and track costs related to a specific program or service. A business unit is contained within a single Fund, Department, Division, and Program. However, a single Fund, Department, Division, and Program may contain multiple business units.
- The Budget may be amended or adjusted by either the Board of County Commissioners or the County Manager. In accordance with Florida Statutes, only the Board of County Commissioners can amend the budget if the amendment changes the budgeted revenues for a specific fund, changes the amount of budgeted reserves for a specific fund, or changes the total appropriations of a fund. The Board of County Commissioners has delegated the authority to the County Manager to adjust the budget in certain cases as long as the change to the budget does not alter or amend the approved work plan. The Board of County Commissioners has not delegated the authority to change the budget in order to amend the approved list of capital equipment purchases, the addition/deletion of permanent staffing positions, creation of a new project or the elimination of an existing project, or other changes to the budget not specifically identified as delegated to the County Manager.

# FINANCIAL POLICIES

- Budget amendments which are to be approved by the Board of County Commissioners are included as part of the published agenda of a public Board of County Commissioner's meetings. Budget amendments to be approved by the County Manager are executed during the normal course of business. A report of such changes is presented to the Board of County Commissioners on a regular basis at a public Board of County Commissioner's meeting as an informational item.

## Fund Balance:

- **Fund balance represents the excess of a fund's current assets over its current liabilities and is also referred to as net assets.** For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditures exceed revenues, any existing fund balance from a prior year is reduced. A study of changes in fund balances can indicate financial trends and fiscal health. Extreme quantities of fund balances or large fluctuations may indicate possible policy adjustments by the governing body or changes in budget procedures.
  - **Reserved Fund Balance** - reserved fund balance is the portion of fund balance that is legally restricted and is not available for appropriation or expenditure.
  - **Unreserved Fund Balance** - unreserved fund balance represents expendable available financial resources.
  - **Designated Fund Balance** - designated fund balance is that portion of unreserved fund balance that reflects the County's self-imposed limitations on the use of otherwise available expendable financial resources.
  - **Undesignated Fund Balance** - undesignated fund balance is that portion of unreserved fund balance that represents available financial resources which have not been obligated to a specific purpose.
- Unreserved/undesignated fund balance ranges are established for individual County funds whose operating expenditures are for tax-supported services. The range set for each fund is based on the predictability of revenues, volatility of expenditures, and liquidity requirements. Established levels should be reviewed on an annual basis to ensure sufficiency.
  - In calculating the ratio of the unreserved/undesignated fund balance to estimated operating revenues, the fund balance from the latest audited financial statements shall be compared with the budgetary operating expenditures for that fund in effect when the financial statements are released. In essence this will mean the current year budgeted operating revenues will be compared with the prior year's unreserved/undesignated fund balance.
    - General Fund - the unreserved/undesignated fund balance level for the General Fund (inclusive of all budgetary sub-funds) shall be maintained in the range of 5% to 10% of general fund operating revenues.
    - Transportation Trust - the unreserved/undesignated fund balance level for the Transportation Trust Fund shall be maintained in the range of 5% to 10% of operating revenues; unless when combined with the County's General Fund, the combined

# FINANCIAL POLICIES

unreserved/undesignated fund balance is not less than 5% of the combined operating revenues.

- Fire Protection - the unreserved/undesignated fund balance level for the Fire Protection Fund shall be maintained in the range of 5% to 10% of operating revenues.
- If a surplus (an amount in excess of the established minimum level) is determined, it can be designated or appropriated during the next budget amendment as designated within the Administrative Code.
- If a shortfall (an amount below the established minimum level) is determined, the unreserved/undesignated fund balance is to be rebuilt through specific mechanisms described within the Administrative Code.

## Investment Policy

### Investment Policy:

The County's investment policy can also be found within the [Administrative Code](#) approved by the Seminole County Board of County Commissioners. The Investment Policy is Section 3.35 of the document. Investments of the County are subject to Chapter 218, Part IV, Florida Statutes. The policy is established pursuant to and shall conform to the provisions of Section 218.415, Florida Statutes.

The County's investment policy applies to all financial assets held by or for the benefit of the Board of County Commissioners (the "Board") of Seminole County (the "County") by the Seminole County Clerk of the Circuit Court (Clerk) acting in the capacity as Clerk of the Circuit Court and Comptroller and the custodian of County funds. This policy does not include the financial assets held individually or under the control of any of the Constitutional Officers of Seminole County until such time that control of such funds pass to the County.

### Changes to Financial Policies:

The Resource Management Department and the Management & Budget Office continuously review existing Financial Policies. It is anticipated that revisions to the existing policies will be proposed and brought forward to the Board of County Commissioners during a regularly scheduled meeting for discussion and action. If any changes to the policies are approved by the Board of County Commissioners, the updated policies will be included in the County's Administrative Code (Section 22.5) which can be viewed online.



# LONG TERM FINANCIAL PLANNING

The County develops multi-year forecasts to track major fund revenues and expenditures. These forecasts help the County better understand potential financial challenges and opportunities in the future. These forecasts are reviewed annually as a part of the budget process and incorporate long term objectives as stated in the County's Strategic Plan and as set by the Board of County Commissioners.

The following funds are reviewed for long term financial stability:

- General Fund
- Transportation Funds
- Infrastructure Sales Tax
- Fire Fund
- Tourism Fund
- Building Permits
- Water & Wastewater Use Fees
- Solid Waste Tipping Fees

*Ad valorem revenue budgets for all applicable funds are estimated based on taxable value projections provided by the Seminole County Property Appraiser's Office and are budgeted at 96% of the total property taxes levied by the Board of County Commissioners.*

*The Office of Economic & Demographic Research provides annual revenue estimates for many of the County's Major Revenues, including Communication Service Taxes, Fuel Taxes, and Sales Taxes. These forecasts are utilized when developing County Revenue budgets.*

*Additional Revenue trend analysis and projections can be found under the 'History of Major Revenue Sources' report located in the Adopted Budget document.*

## General Fund:

The General Fund makes up about 47% of all County revenues, of with 70% of those revenues come from property taxes. These types of taxes vary based on growth in the county, economic conditions, and housing market. The remaining revenues come from various other taxes and fees. With regards to expenditures, 57% the funding is allocated to Constitutional Officers including the Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections and Clerk of the Court. The remaining expenditures are in Parks and Recreation, Facilities, General Government Services.

### ➤ Long Term Goals

- Maintain adequate fund balances, while prioritizing base operations and capital replacement.
- Maintain structural balance in the General Fund to minimize use of reserves only for one-time capital needs. Avoid relying on reserves to balance base operations.
- Ensure that essential County Services can be maintained in event of reductions to major revenues, including Property Taxes, Sales Taxes, and Gas Taxes.
- Maximize investment income in the County
- Provide consistent level of services to citizens within the constraints of available resources and future fiscal sustainability.



# LONG TERM FINANCIAL PLANNING

## ➤ Long Term Challenges

- Economic downturn and impact on sales tax revenue
- Decrease in property values can affect ad valorem revenues
- Reduction in grants provided by other governmental agencies
- Above average inflation
- Reduction in other fund revenues which will require a transfer from General Fund
- Future expenditure commitments from the General Fund

## ➤ Revenue Forecast Assumptions

- Maintain one of the lowest Ad Valorem Countywide Millage rates in the region
- Ad Valorem growth is 8.4% in FY25; 6% in FY26 and FY27
- Sales Taxes increasing at 1% annually through FY27
- Utility Taxes increasing at 2% annually through FY27
- Communication Service Tax flat at 0% growth

## ➤ Expenditure Forecast Assumptions

- Personnel services growth by 3% including new positions to maintain services
- Operating expenditures growth by 2 to 3%
- County funded operations of SunRail at \$10.4M per year starting in FY25 and increasing to \$14M in future years.
- Facilities Planned Work Transfer \$2M per year to sustain operations
- Fleet Renewal Transfer \$2M per year to sustain operations

# LONG TERM FINANCIAL PLANNING

## Transportation Funds (Gas Taxes/Mobility Fees):

Gas taxes and mobility fee revenues are used to fund various transportation functions in the County. Currently the County receives revenue from four separate gas tax revenues to fund transportation maintenance needs and public transit. Also, the County has a separate Road MSTU millage dedicated to the unincorporated areas of Seminole County and used primarily for roadway maintenance. In addition, the County adopted a transportation mobility fee ordinance in 2021 to collect fees from developers for impacts to the County transportation system.

### ➤ Long Term Goals

- Develop a strategy for effectively managing development activity
- Develop a strategy for continuing capital improvements through maintaining capital infrastructure consistent with county codes and policies and accepted standards.
- Review and update impact/mobility fees to an appropriate level to fund new growth needs.
- Continuously review and update the transportation master plan and comprehensive plan to fit with population challenges
- To provide connectivity and enhance mobility for citizens of the county, including enhanced ADA access.

### ➤ Long Term Challenges

- Development slows in the County and impact number of permits issued
- Leveling in gas tax revenues
- Increases in public transit costs.

### ➤ Revenue Forecast Assumptions

- Gas tax revenue will be flat for FY26 and FY27 growth
- Mobility Fee revenue is dropping slightly due to slowdown in development

### ➤ Expenditure Forecast Assumptions

- Personnel services growth by 3% including new positions to maintain services
- Operating expenditures growth by 2 to 3%
- Lynx contract to go up by 10-15% over next few years.

# LONG TERM FINANCIAL PLANNING

## Infrastructure Sales Tax Fund:

In November 2024, the residents approved the extension of the One Cent Infrastructure Sales Tax through December 2034. This revenue is used primarily for roadway infrastructure, parks, trails, and other infrastructure uses authorized by law.

### ➤ Long Term Goals

- Develop a strategy for effectively managing development activity through successful planning and project management.
- Develop a strategy for continuing capital improvements through maintaining capital infrastructure consistent with county codes and policies and accepted standards at the state and federal level
- Utilize intelligent transportation systems to maximize safety and efficiency on all major roadways

### ➤ Long Term Challenges

- Economic downturn and impact on sales tax revenue
- Population growth and impact on traffic congestion
- Aging infrastructure of roadways, bridges, stormwater, trails, etc
- Ongoing future funding for maintenance of new infrastructure

### ➤ Revenue Forecast Assumptions

- Sales Tax increasing 1% through FY27
- Leveraging grants funds by state and federal agencies due to dedicated infrastructure funding

### ➤ Expenditure Forecast Assumptions

- Cost of construction increasing due to inflation and supply demands
- Increase in capital maintenance costs on aging infrastructure

# LONG TERM FINANCIAL PLANNING

## Fire Fund:

The County has a dedicated Fire District MSTU millage that serves unincorporated Seminole County as well as the City of Altamonte Springs, City of Winter Springs and City of Casselberry. In FY18, The Fire District millage was increased by 0.4350 mills to stabilize the Fire Fund which was projected to have depleted reserves by FY19. This millage rate increase has provided sufficient revenue to offset the rising costs of personnel and capital needs in the Fire Department.

### ➤ Long Term Goals

- To provide top notch EMS and fire rescue services in the County through continuing ISO recognition and other accreditations
- To cut down response time and provide available services with establishing fire stations in areas of the County that need them
- Maintain and enhance community paramedicine program that ties to the County's strategic goal of creating a community health initiative

### ➤ Long Term Challenges

- Decrease in property values can affect ad valorem revenues
- Recruitment and retention of firefighters and other personnel and Union negotiations
- Aging infrastructure of fire stations and equipment

### ➤ Revenue Forecast Assumptions

- Ad valorem growth is 8.4% in FY25; 6% in FY26 and FY27

### ➤ Expenditure Forecast Assumptions

- 10-year forecast of Fire Station renovations and new construction
- Fleet and safety equipment replacement plan
- Operating expenditures growth by 2 to 3%
- Union contracts every 3 years – on average 3 to 5% increases in personnel costs

# LONG TERM FINANCIAL PLANNING

## Tourism Fund:

The County levies 5 pennies per revenue dollar on room night rentals. This tax is used to promote services that increases tourism activities. These revenues have recently peaked post COVID and is projected to remain flat over the next few years.

### ➤ Long Term Goals

- Strong public and private collaboration to promote tourism in the County
- Invest in infrastructure like convention centers, sports complex that attract visitors
- Enhancing eco-tourism in the county by preserving natural lands and parks

### ➤ Long Term Challenges

- Economic downturn and impact on travel
- Climate change can impact severe weather events leading to loss of tourism revenue

### ➤ Revenue Forecast Assumptions

- Tourism revenues are projected to be flat in FY26/FY27.
- New tourism improvement district implemented by the Board in 2024. Allows for hotels to collect an additional \$1 on hotel night stays. Funds will be allocated for the future indoor sports complex/convention center.

### ➤ Expenditure Forecast Assumptions

- Personnel services growth by 3% including new positions to maintain services
- Operating expenditures growth by 2 to 3%
- New capital infrastructure – indoor sports facility/convention center

# LONG TERM FINANCIAL PLANNING

## Building Fees:

The County issues building fees including permits for buildings, electrical, plumbing, mechanical, etc. and this revenue is variable based off development and population growth in the County.

### ➤ Long Term Goals

- Develop a strategy for effectively managing development activity through investments in technology
- Streamlining permitting and plan review

### ➤ Long Term Challenges

- Development slowing in the county and a decrease in the number of permits issued
- Funding constraints can lead to hiring freeze for inspectors/permit technicians which puts pressure on timeliness of services provided

### ➤ Revenue Forecast Assumptions

- Development has slowed and revenues are projected to decrease by 1 or 2% in FY26 and FY27

### ➤ Expenditure Forecast Assumptions

- Maintain services at appropriate funding levels. When revenue dips, services are maintained or reduced.

# LONG TERM FINANCIAL PLANNING

## Water Utilities:

The Utilities Department charges service fees for water use in the unincorporated sections of the County and water and wastewater connection/capacity fees for new development. The connection fees are established and based upon the estimated amount of water usage and wastewater flow generated by a building or new development. Water service fees are set annually by the Board. Recommendation to keep them flat or increase them are presented at a worksession based on short-term operating and long-term capital needs to keep services going.

### ➤ Long Term Goals

- Utilize technology and data analysis to optimize operations and identify issues with water and wastewater systems
- Promote public awareness about water conservation and responsible water use
- Reducing pollutants in water sources through improved wastewater treatment
- Continue to implement holistic water policies

### ➤ Long Term Challenges

- New regulations for wastewater systems which include ongoing pipe assessment, repair and replacement actions plans for sanitary sewer collection systems which can be costly
- Lead and Cooper Rule Revisions – in 2024, EPA rule requires replacement of all lead service lines within 10 years which can be costly
- Regulations to tap into aquifer and the impacts on water use
- Lower employee retention rates for water and wastewater operators will put pressure on operations
- Costs to implement septic to sewer countywide which is costly

### ➤ Revenue Forecast Assumptions

- 4.6% rate increase for County water and wastewater for FY25

### ➤ Expenditure Forecast Assumptions

- 4.9% budget increase in wholesale services
- Personnel services growth by 3% including new positions to maintain services
- Operating expenditures growth by 2 to 3%
- Future Masterplan to develop 10-year CIP program

# LONG TERM FINANCIAL PLANNING

## Solid Waste:

The Solid Waste division charges tipping fees at the Central Transfer Station and Landfill. These disposal fees are set annually by the Board at a worksession based on short-term operating and long-term capital need to keep services going.

### ➤ Long Term Goals

- Ensure all Solid Waste activities are in full compliance with applicable federal state and local regulations.
- Provide Solid Waste services in a cost effective and efficient manner

### ➤ Long Term Challenges

- Lower retention rates for solid waste operators will put pressure on operations
- High cost of recycling is an ongoing challenge
- Aging infrastructure at Central Transfer Station and Landfill

### ➤ Revenue Forecast Assumptions

- 5.25% rate increase for tipping fees in FY25

### ➤ Expenditure Forecast Assumptions

- Personnel services growth by 3% including new positions to maintain services
- Operating expenditures growth by 2 to 3%
- Future Masterplan to develop 10-year CIP program



# BUDGET PROCESS

The County began the budget development process by continuing to focus on long-term fiscal sustainability by integrating strategic planning and budgeting. This process combines financial forecasting and fiscal strategizing to identify challenges/opportunities, causes of fiscal imbalances, and to develop a Long-term Financial Plan that ensures future fiscal resiliency and sustainability. Departmental goals were formulated throughout the budget development process, while documentation of the departmental goals, objectives, and performance measures occurred near its conclusion.

Budget formulation, adoption, and execution in Seminole County involve year-round interaction and the cooperation of all County departments. The process is designed to identify service needs, develop strategies for meeting those needs, provide available resources, and allocate appropriations to execute the plan.

To achieve a more cost-effective service delivery, budgets were developed based on current program service levels, an examination of the previous year expenditures, and an assessment of operation options.

This approach requires a tight linkage with the budget process, which is used to gather and evaluate new service requests. The objective was to continue this process and examine all countywide programs in order to redirect efforts and funds from lower priority to higher priority programs, improve efficiency, effectiveness, and reduce spending. This process allowed the County to continue to assist in developing a clear and concise long-term financial perspective that identified the County's current/projected programs/service levels and financial condition.

The County's fiscal year is October 1st through September 30<sup>th</sup> each year. The annual budget process for Seminole County is approximately nine months starting in December and proceeding through the end of September. The County prepares an annual budget with a five-year forecast focus.

## **Budget Assumptions Used to Develop FY 2024/25 Budget:**

The guiding principles of the budget development process are as follows:

- No new taxes or increases to tax rates.
- Continued rightsizing of workforce, primarily through natural attrition.
- Continue reduction of operating costs where possible.
- Utilization of reserves in a responsible manner.

The revenue budget was prepared based on trend analysis, legislative actions and available economic data. Seminole County decreased the Countywide based millage in FY 2010/11 from 4.900 to 4.8751 and has adopted the same level through FY 2024/25. Although Florida Statutes 200.185 and 200.065, limits the annual increase in property taxes levied by local governments by a "maximum millage" rate, the Seminole County BCC has not been impacted by this law since the implementation of Property Tax Reform in FY 2007/08. The maximum millage rate is based on prior year property taxes levied, changes in taxable values and the annual growth in Florida personnel income. Because taxable property values declined and ad valorem taxes levied by the BCC from FY 2007/08 through FY 2012/13 were below the aggregate rolled back rates, the maximum millage rate imposed by Florida law has exceeded Seminole County's adopted millage rates each year.

The expenditure budget was based on a historical review of actual expenditures and an analysis of programs/service needs to ensure that funds are budgeted appropriately for the upcoming year.

# BUDGET PROCESS

In addition, the budget meets federal and state requirements, as well as reflecting Seminole County's policies and practices.

## We ensure Transparency in the Budget Process by:

- *Requiring a public process prior to reduction or elimination of any governmental or direct service to the public.*
- *Providing written documentation including analysis and financial information to the Board of County Commissioners prior to the public process described above.*
- *Making written documentation available to the public on the County website in advance of the public process that provides readily understood language, explanatory comments, and information about the County budget.*
- *Advertising BCC Budget Worksessions on the County's website and/or newspaper advertisements making sure the public is aware and allowing public input at worksessions and public hearings.*

## Funding Requirements for Programs/Services:

- Departments were responsible for performing a detailed analysis of spending activity to support programs/services. Historical spending is not assumed as automatic justification for program re-appropriation.
- Departments were required to submit formal detailed requests for one-time initiatives or increases to their base operating budget.
- Departments presented their initial operating budget requests and program prioritizations for review by the County Manager

## The FY 2024/25 revenue and expenditure budget assumptions are as follows:

- **Revenues**
  - The Countywide General Fund millage is unchanged from the prior year property tax rate of 4.8751 mills. Countywide property values increased by 8.36%.
  - The County Municipal Fire/Rescue MSTU millage remains unchanged at 2.7649 mills. Fire MSTU property values increased by 8.04%.
  - Unincorporated Road MSTU millage rates remain unchanged at 0.1107 mills. Roads MSTU property values increased by 8.07%.
  - Ad valorem revenue estimates are budgeted at 96% of the total property taxes levied by the Board of County Commissioners.
  - Half-cent sales tax, County revenue sharing, gas taxes and other locally levied taxes were projected based on current economic trends, historical receipts, legislative actions and state estimates.
  - Interest income projections remain steady with an expected rate of return on investments of 3% for FY2024/25.
  - Water and sewer rates were increased by our Board in 2024 by 4.6%. Solid Waste rates were increased by our Board by 5.25% to support debt funding requirements and to protect

# BUDGET PROCESS

our existing debt and credit ratings.

## ➤ Expenditures

- FY 2024/25 direction was given from the County Manager's Office to develop base budgets consistent with current service levels as well as based on current economic data. Requests for additional resources deemed critical were reviewed on an individual basis.

## ➤ Personnel Services

- Budgeted compensation is at 100% of actual pay rates with 4% cost of living adjustment for non-bargaining positions.
- Fire Collective Bargaining Agreement was renewed for 3 years
- 10.5 Full Time Equivalent (FTE) position changes
- Based upon a fund-by-fund analysis of actual prior year lapsed personnel service amounts, budgeted General Fund personnel services expenditures included an 1% lapse to account for position vacancies.
- Retirement rates were budgeted as established by state legislature effective July 1, 2024. The rates are as follows 13.63% for Regular Class, 32.79% for Special Risk, 34.52% for Senior Management, 58.68% for Elected Officials, and 21.13% for DROP.
- The employer's portion of the Federal Insurance Contributions Act (FICA) taxes, which fund Social Security and Medicare, are budgeted on a per employee basis. The Social Security portion of the tax is 6.2%, and the Medicare portion of the tax is 1.45%, for a total of 7.65% of an employee's budgeted salary.
- Health benefits are self-insured by the County. Rates are established annually based on the experience of the program, projected claims, and available fund balance in the Health Insurance Fund. Rates are expected to increase by 5%.
- Workers' compensation is provided through the County's Self Insurance Fund for all employees of the Board of County Commissioners and the Constitutional Officers other than the Sheriff's Office. Rates by position class code are established annually based on the actuarial determined funding requirements and experience of the program and are charged to the individual costs centers, spreading the cost across applicable funding sources countywide.

## ➤ Operating Expenses:

- Operating budgets were developed based on current program/service levels, an examination of previous years' expenditures, and an assessment of operational options.
- Departments were requested to maintain service levels without increasing operating budgets. Additional requests for resources deemed critical to operations were also considered.
- Other cost saving measures were taken including deferring non-critical fleet, facility, and technology requests.

## ➤ Internal Service Charges & Cost Allocations:

- Direct/indirect cost allocations assist in identifying the full cost of programs/services

# BUDGET PROCESS

provided by the County to its citizens. Full costing concepts were employed to a significant extent in the budget to allocate/appropriate all internal service expenditures of the County within the programs utilizing the services.

- Internal service needs of county departments, such as facilities maintenance, fleet maintenance, telephones, postage, printing, and technology equipment, were assessed by internal service departments providing such support. The total costs incurred to provide internal service are charged to user departments based on projected use.
- Operating and Labor costs for capital project delivery are generally charged to capital funding sources.
- The cost of administrative services such as support services, human resources, fiscal management, purchasing, and risk management are allocated to user departments with significant revenue supported funds.
- **Property Liability Insurance:**
  - The County maintains a Property/Liability Insurance Fund to protect itself against loss. This program is funded through an annual premium based on the percentages of total insured value and claims experience.
- **Capital Equipment:**
  - Funding for specific pieces of capital equipment needs such as fleet and heavy equipment are included in the adopted budget. No unspecified capital equipment may be purchased without approval by the Board of County Commissioners.
- **Capital Improvements:**
  - Capital projects are initially proposed and reviewed yearly as part of the Five-Year Capital Improvement Program (CIP) process. This process includes annual review and adoption of the Five-Year CIP by the Board of County Commissioners. Project funding scheduled for FY 2024/25 is included in the Adopted Budget.
- **Carryforward:**
  - Project and grant carryforward will be brought to the Board of County Commissioners in January. This carryforward will be comprised of the following:
    - Unspent funds from FY 2023/24 for incomplete projects, both capital and operating, and grants.
    - Certain unspent and unexpired grant funding.
    - Funding for budgeted equipment which was not delivered by September 30, 2024.
    - A final adjustment to grant budgets for FY 2024/25 will take place based upon the results of the FY 2023/24 audit.
- **Constitutional Officers Budgets:**
  - Budgets for Constitutional Officers were submitted in accordance with Florida Statutes by the individual officers and incorporated into the budget.
- **Reserves:**
  - It is essential that the county maintain adequate levels of reserves across all funds as a protection

# BUDGET PROCESS

to taxpayers to mitigate current and future risks (revenue shortfalls and unanticipated expenditures). Fund balance levels are also a crucial consideration in long-term financial planning. Focus was placed on maintaining Reserves at a fiscally prudent level (20% of expenditures for General Fund for credit rating maintenance) while providing services at a reasonable cost.

## Monitoring the Budget:

The Budget & Fiscal Management staff conducts regular analysis of departmental financial activities to perform the following:

- To ensure compliance with applicable statutes, ordinance, County policies and procedures, and sound accounting and budgeting practices.
- To perform a proactive assessment of expenditures to ensure they are in accordance with the approved budget and work plan.
- To identify excess appropriations subject to reallocation.
- To track revenues, legislative proposals, and economic trends, verify revenue projections and assess changes in the economy that impact specific revenues.
- To provide recommendations and initiate corrective budgetary action necessitated by changes in operations, departmental work plans, or emergencies/disasters.

The Office of Management & Budget staff generates various tracking/status reports to provide management with financial information necessary for decision-making. Fiscal performance reports and forecasting presentations are provided to the Board of County Commissioners to keep them abreast of the County's financial condition.

## Amending the Budget:

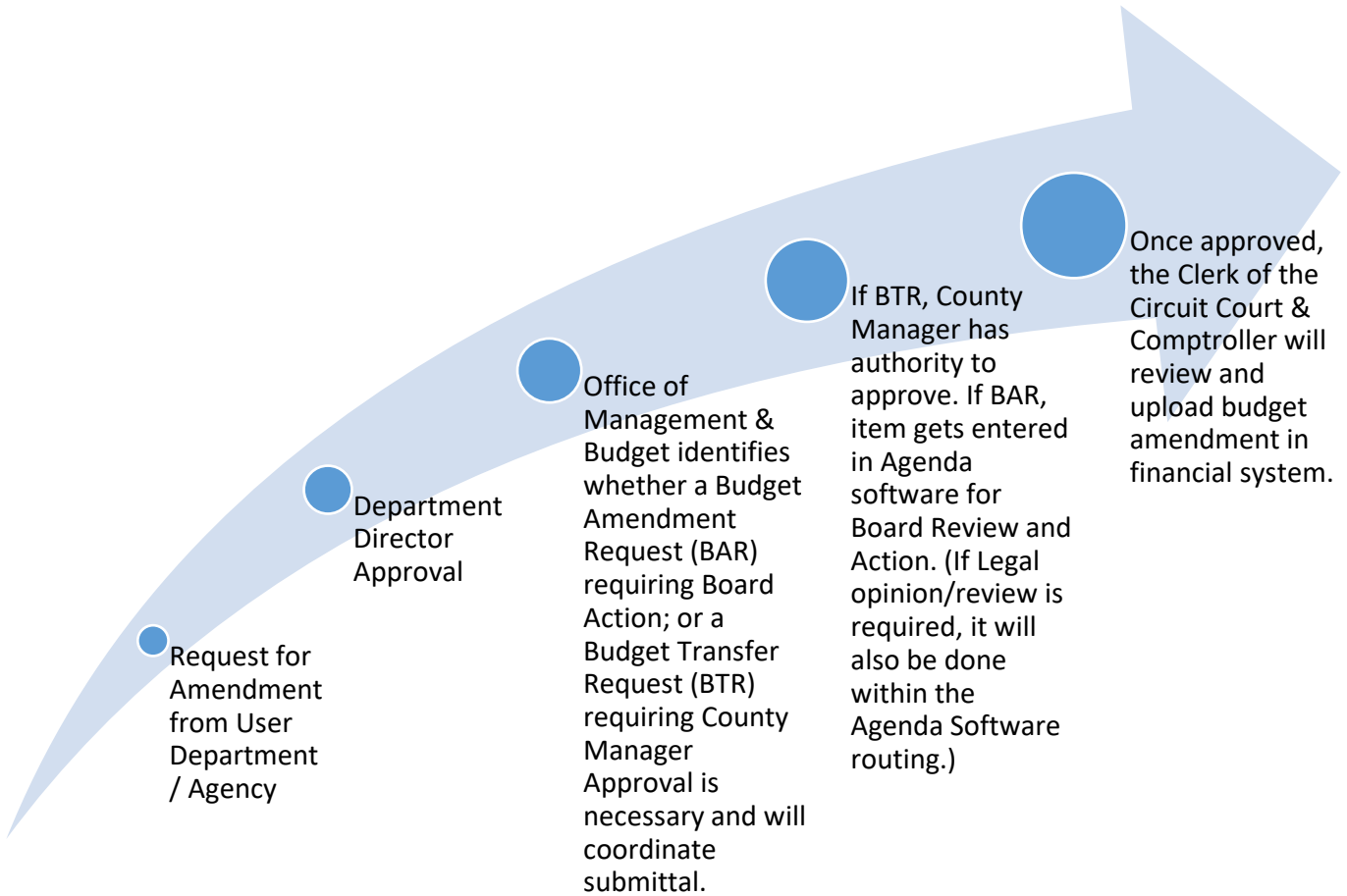
The Board of County Commissioners annually adopts the budget by resolution for all funds. Budgetary authority is legally maintained at the fund level; however, Seminole County's financial system imposes budget controls at the appropriation level. State law requires that the revenue and expenditure budgets for each fund remain in balance at all times.

Chapter 129, Florida Statutes, governs amendments to the adopted budget. This chapter states that the Board at any time within a fiscal year may amend a budget for that year as follows:

- Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by resolution by the Board, provided that the total of the appropriations of the fund may not be changed.
- The Board of County Commissioners may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund do not change.
- Appropriations from the reserve for contingencies may be made to increase the appropriation for any expense in the same fund or to create an appropriation in the fund for any lawful purpose.
- A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may, by resolution of the Board, be appropriated and expended for that purpose.

# BUDGET PROCESS

## Budget Amendment Process:



# BUDGET PROCESS

## Develop

- Budget Assumptions created with Direction from the County Manager
- Property Assessment and Valuation Date - **January 1, 2024**
- Budget Kickoff Meeting with Department Directors and Financial Staff - **January 8, 2024**
- All Department Requests for Non-Base Projects (Technology, Fleet, Positions, and Facilities) due to Internal Service Departments for Review - **February 9, 2024**
- All Department Requests for Capital Improvement Projects and Other Projects & Equipment due to Office of Management & Budget - **March 11, 2024**
- All Department Base (Operating) Budgets to be entered in Financial System - **March 11, 2024**
- *BCC Worksession #1: Pre-Budget Financial Update* - **March 26, 2024** *(Advertised to the Public)*
- Environmental Services & Public Works 5 Year CIP due to Office of Management & Budget - **April 8, 2024**
- Constitutional Officer Budgets due - **May 1, 2024**

## Review

- Office of Management & Budget meets with Department Directors to review FY25 Budget Requests - **March - April**
- Count Manager's Meetings with Departments and Office of Management & Budget- **April - June**
- *BCC Worksession #2: Constitutional Officers* - **June 18, 2024** *(Advertised to the Public)*
- *BCC Worksession #3: BCC Department s-* **June 19, 2024** *(Advertised to the Public)*
- Property Appraiser Electronically Certifies DR-420 Preliminary Taxable Values to All Taxing Authorities - **By July 1st**
- Office of Management & Budget Prepares the County Manager's Proposed Budget Book - **June-July**
- Budget Officer Submits Proposed Budget to the Board of County Commissioners - **July 15, 2024**
- Board of County Commissioners Approves TRIM Millage Rates and First Public Hearing Date - **July 23, 2024** *(Advertised to the Public)*
- Property Appraiser Prepares and Mails the TRIM Notice (Notice Of Proposed Property Taxes) *to Taxpayers* - **By August 24th**

## Adopt

- *First Public Hearing to Adopt the Tentative Millage and Budget* - **September 11, 2024** *(Advertised to the Public)*
- *Second Public Hearing to Adopt the Final Budget* - **September 24, 2024** *(Advertised to the Public)*
- Adopted Millage Resolution Sent to The Property Appraiser, Tax Collector, & DOR - **September 27, 2024**
- Property Appraiser Prepares Tax Roll - **October**
- Property Appraiser Certifies DR422 Final Taxable Values To All Taxing Authorities
- Board of County Commissioners can adjust Millage (if needed based on major changes in taxable values)
- Within Three Days Electronically Certify DR-422 Final Millage To Property Appraiser - **October 3, 2024**
- Certification of TRIM Compliance to The State DOR (F.S. Chapter 200.068) - **October 4, 2024**
- Property Appraiser Certifies Tax Roll to Tax Collector
- Tax Collector Mails Tax Bill (Notice of Taxes) *to Taxpayers* - **By November 1st**

*DR-420 - Preliminary Certification of Taxable Values*

*DR-422 - Final Certification of Taxable Values (prior to extending tax roll)*

# FY2024/25 BUDGET DEVELOPMENT SCHEDULE

(Dates Subject to Change)



	DUE DATE	LOCATION
Budget Kickoff Meeting	1/8/24	CHAMBERS

## DEPARTMENT DUE DATES:

Technology Requests to Information Services	2/9/24	SHAREPOINT
Vehicle Requests to Fleet	2/9/24	SHAREPOINT
Position Requests to Human Resources	2/9/24	SHAREPOINT
Facilities Requests to Facilities Maintenance	2/9/24	SHAREPOINT
<i>Other Project Requests (including 5 year forecast)</i>	3/11/24	BUDGET OFFICE
<b>Base Budget Requests Due in JDE</b>	3/11/24	JD EDWARDS
Environmental Svcs & Public Works 5 Year CIP	4/8/24	SHAREPOINT

## BUDGET REVIEW:

Budget Office meetings with Directors	MAR-ARPI	VIRTUAL / CSB
County Manager's Office meetings with Directors	APRIL-MAY	COUNTY SVC BLD

## PRESENT BUDGET TO THE BCC:

BCC Worksession # 1 (Property Appraiser, Economic Update)	3/26/24	CHAMBERS
Constitutional Officers Budgets Due	5/1/24	BUDGET OFFICE
<b>BCC Worksession # 2 (Constitutional Officers)</b>	6/18/24	CHAMBERS
<b>BCC Worksession # 3 (BCC Depts)</b>	6/19/23	CHAMBERS
BCC Worksession # 4 (Follow Up - If Needed)	7/30/24	CHAMBERS
Publish CMO Proposed Budget (Worksession Book)	MID JULY	BUDGET OFFICE
Approve Millage Rates (TRIM)	7/23/24	CHAMBERS

## BUDGET ADOPTION:

1st Public Hearing	9/11/24	CHAMBERS
2nd Public Hearing	9/24/24	CHAMBERS



# 2024

## SEMINOLE COUNTY BUDGET DEVELOPMENT CALENDAR

January						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

BCC MEETINGS

BCC BUDGET WORKSESSIONS

PUBLIC HEARINGS

BUDGET REQUEST DUE DATES

POSITIONS, IS, FLEET, FACILITIES

BASE BUDGETS DUE

PUBLIC WORKS & ENV SVCS CIP

DIRECTOR - BUDGET OFFICE MEETING

TRIM - SET MAX MILLAGE

DIRECTOR DISCUSSIONS WITH CMO

# BASIS OF BUDGETING

## Basis of Accounting:

Generally Accepted Accounting Principles (“GAAP”) requires that local governments, such as Seminole County, base their financial statements on two different bases of accounting:

### ➤ Government-Wide & Proprietary Funds

- Government-wide statements and statements of proprietary funds are to be reported using the ***economic resources measurement focus*** and the ***full accrual basis of accounting***, as are the proprietary fund financial statements.
- Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.
- Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.
- Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

### ➤ Governmental Funds

- Individual governmental funds are to be reported based upon the ***current financial resources measurement focus*** and the ***modified accrual basis of accounting***.
- Revenues are recognized when received in cash or when they are considered both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.
- Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, other post-employment benefits, and claims and judgments, are recorded only when payment is due.
- Property taxes, intergovernmental revenues, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

*The primary difference between the full and modified accrual basis of accounting is the focus of measurement. In full accrual accounting, the focus of measurement is on **total** economic resources. In modified accrual accounting, the focus of measurement is on **current** economic resources.*

# BASIS OF BUDGETING

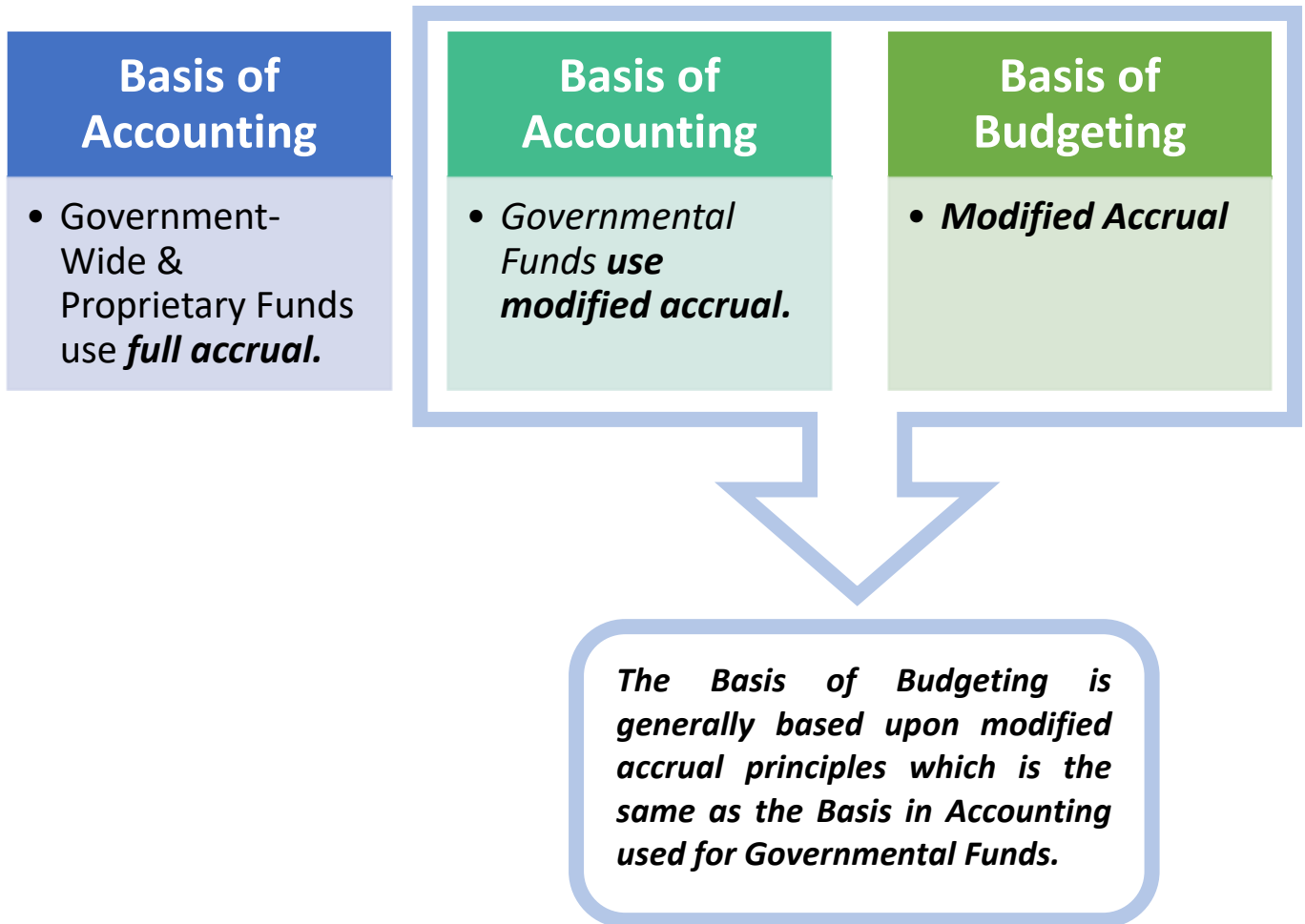
In full accrual accounting, long term assets and liabilities are included as part of the measurement. In modified accrual, only those items are recognized that will be reflected in near-term inflows or outflows of cash. (Generally, commercial or “for profit” entities use full accrual accounting in order to best reflect the results of operations and financial position of an entity.)

## Basis of Budgeting:

*Despite the difference in the basis of accounting used in financial reporting for governmental and proprietary funds, the basis of budgeting is generally based upon modified accrual principles which is the same as the basis in accounting used for governmental funds.*

Allowances for depreciation (a full accrual concept), amortization (a full accrual concept), and other non-cash related transactions are generally not included in the Budget.

By excluding most non-cash related transactions which generally relate to transactions reported in different fiscal periods, the budget can be used as a current control and policy mechanism. The primary exception to this focus is that the budget also includes various allocation mechanisms for common costs whose primary purpose is to better reflect the total current costs of various Programs and Departments, rather than merely the current direct costs.



# COUNTYWIDE BUDGET SUMMARY

	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE
<b>PROPERTY TAX RATE (MILLS)</b>				
COUNTYWIDE	4.8751	4.8751	4.8751	0.0000
ROADS MSTU	0.1107	0.1107	0.1107	0.0000
FIRE MSTU	2.7649	2.7649	2.7649	0.0000
<b>VALUE OF A MILL (96%)*</b>				
COUNTYWIDE	43.0M	47.6M	51.5M	3.9M
ROADS MSTU	21.5M	23.6M	25.5M	1.9M
FIRE MSTU	30.5M	33.7M	36.4M	2.7M
<b>SOURCES</b>				
TAXES	88,961,820	88,853,100	45,378,100	(43,475,000)
AD VALOREM	297,964,683	328,381,000	354,872,500	26,491,500
PERMITS FEES & SPECIAL ASM	33,681,310	33,460,230	31,908,512	(1,551,718)
INTERGOVERNMENTAL REVENUE	107,254,773	91,279,818	76,790,339	(14,489,479)
CHARGES FOR SERVICES	149,620,519	147,079,719	156,498,471	9,418,752
JUDGEMENTS FINES & FORFEIT	1,067,705	549,000	589,000	40,000
MISCELLANEOUS REVENUES	49,993,406	16,712,815	19,943,550	3,230,735
OTHER SOURCES	178,083,874	2,559,911	6,726,911	4,167,000
<b>CURRENT REVENUES</b>	<b>906,628,091</b>	<b>708,875,593</b>	<b>692,707,383</b>	<b>(16,168,210)</b>
INTERFUND TRANSFERS IN	159,631,985	76,448,183	75,643,304	(804,879)
FUND BALANCE	-	286,014,861	330,747,112	44,732,251
<b>SOURCES Total</b>	<b>1,066,260,075</b>	<b>1,071,338,637</b>	<b>1,099,097,799</b>	<b>27,759,162</b>
<b>USES</b>				
PERSONNEL SERVICES	152,408,157	169,676,563	185,852,259	16,175,696
OPERATING EXPENDITURES	191,324,887	171,695,623	184,965,757	13,270,134
INTERNAL SERVICE CHARGES	44,782,386	53,363,005	69,506,655	16,143,650
COST ALLOCATION (CONTRA)	(47,330,775)	(53,363,005)	(69,506,655)	(16,143,650)
CAPITAL OUTLAY	123,016,521	126,445,277	119,228,015	(7,217,262)
DEBT SERVICE	78,282,234	34,792,772	34,736,324	(56,448)
GRANTS & AIDS	35,196,494	30,879,866	49,863,280	18,983,414
CONSTITUTIONAL TRANSFERS	187,338,566	195,698,996	211,524,084	15,825,087
<b>CURRENT EXPENDITURES</b>	<b>765,018,472</b>	<b>729,189,097</b>	<b>786,169,719</b>	<b>56,980,622</b>
INTERFUND TRANSFERS OUT	159,631,985	76,448,183	75,643,304	(804,879)
RESERVES	0	265,701,357	237,284,776	(28,416,581)
<b>USES Total</b>	<b>924,650,456</b>	<b>1,071,338,637</b>	<b>1,099,097,799</b>	<b>27,759,162</b>

# BUDGET SUMMARY BY FUND - FUNCTION

	GENERAL FUNDS	TRANSPORTATION FUNDS	FIRE DISTRICT FUNDS	SPECIAL REVENUE FUNDS	DEBT SVC FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS	INTERNAL SVC FUNDS	TOTAL BUDGET
<b>BUDGETED REVENUES</b>									
TAXES									
AD VALOREM	251,445,000	2,821,500	100,606,000	-	-	-	-	-	354,872,500
UTILITY TAX	9,353,100	-	-	-	-	-	-	-	9,353,100
COMMUNICATION SERVICE TAX	5,200,000	-	-	-	-	-	-	-	5,200,000
GAS TAXES	-	9,700,000	-	-	-	-	-	-	9,700,000
TOURISM TAX	-	-	-	6,500,000	-	-	-	-	6,500,000
INFRASTRUCTURE SALES TAX	-	14,200,000	-	-	-	-	-	-	14,200,000
LOCAL BUSINESS TAX	425,000	-	-	-	-	-	-	-	425,000
<b>TAXES</b>	<b>266,423,100</b>	<b>26,721,500</b>	<b>100,606,000</b>	<b>6,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,250,600</b>
PERMITS FEES & SPECIAL ASM	41,500	-	295,000	31,572,012	-	-	-	-	31,908,512
INTERGOVERNMENTAL REVENUE	46,657,500	12,814,596	180,000	17,138,243	-	-	-	-	76,790,339
CHARGES FOR SERVICES	9,917,653	2,138,559	13,203,674	2,348,032	-	-	94,641,380	34,250,000	156,499,298
JUDGEMENTS FINES & FORFEIT	589,000	-	-	-	-	-	-	-	589,000
MISCELLANEOUS REVENUES	5,213,750	3,285,000	655,000	3,404,800	-	-	6,040,000	1,345,000	19,943,550
<b>CURRENT REVENUES</b>	<b>328,842,503</b>	<b>44,959,655</b>	<b>114,939,674</b>	<b>60,963,087</b>	<b>-</b>	<b>-</b>	<b>100,681,380</b>	<b>35,595,000</b>	<b>685,981,299</b>
INTERFUND TRANSFER IN	11,954,913	22,885,030	-	609,527	18,111,714	-	22,081,293	-	75,642,477
CONSTITUTIONAL EXCESS FEES	6,651,000	557	70,000	5,354	-	-	-	-	6,726,911
FUND BALANCE	82,255,337	29,800,000	30,400,000	33,593,500	-	5,790,000	125,608,275	23,300,000	330,747,112
<b>TOTAL</b>	<b>429,703,753</b>	<b>97,645,242</b>	<b>145,409,674</b>	<b>95,171,468</b>	<b>18,111,714</b>	<b>5,790,000</b>	<b>248,370,948</b>	<b>58,895,000</b>	<b>1,099,097,799</b>
<b>APPROPRIATED EXPENDITURES</b>									
GENERAL GOVERNMENT	58,812,234	-	50,000	7,376,631	11,490,650	-	20,000	38,253,250	116,002,765
PUBLIC SAFETY	200,670,544	-	116,643,750	3,306,031	3,228,514	-	-	-	323,848,839
PHYSICAL ENVIRONMENT	2,896,438	140,000	-	33,224,289	-	-	125,881,790	-	162,142,517
TRANSPORTATION	37,500	91,644,546	-	-	1,752,750	-	-	-	93,434,796
ECONOMIC ENVIRONMENT	6,073,508	-	-	9,144,609	-	-	-	-	15,218,116
HUMAN SERVICES	14,750,956	-	-	18,207,721	-	-	-	-	32,958,677
CULTURE/RECREATION	26,643,748	-	-	524,636	1,639,800	-	1,762,989	-	30,571,173
COURT ADMINISTRATION	4,169,179	0	0	2,832,535	0	5,000,000	0	0	12,001,714
<b>CURRENT EXPENDITURES</b>	<b>314,054,106</b>	<b>91,784,546</b>	<b>116,693,750</b>	<b>74,616,452</b>	<b>18,111,714</b>	<b>5,000,000</b>	<b>127,664,779</b>	<b>38,253,250</b>	<b>786,178,596</b>
TRANSFERS	51,501,610	0	411,724	1,910,633	0	0	21,810,460	0	75,634,427
RESERVES	64,148,037	5,860,696	28,304,200	18,644,383	0	790,000	98,895,709	20,641,750	237,284,776
<b>TOTAL</b>	<b>429,703,753</b>	<b>97,645,242</b>	<b>145,409,674</b>	<b>95,171,468</b>	<b>18,111,714</b>	<b>5,790,000</b>	<b>248,370,948</b>	<b>58,895,000</b>	<b>1,099,097,799</b>

# COUNTYWIDE MILLAGE SUMMARY

FISCAL YEAR	BCC MILLAGE RATES					TOTAL BCC MILLAGE	SCHOOL BOARD VOTED	SCHOOL BOARD	ST JOHNS RIVER	TOTAL MILLAGE
	COUNTY WIDE GENERAL	ROADS MSTU	FIRE MSTU	*VOTED MILLAGE						
2024/25	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	5.2790	0.0000	0.1793	13.2090
2023/24	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	5.3780	0.0000	0.1793	13.3080
2022/23	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	5.4600	0.0000	0.1974	13.4081
2021/22	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	5.8250	0.0000	0.2189	13.7946
2020/21	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	5.9340	0.0000	0.2287	13.9134
2019/20	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	6.1330	0.0000	0.2417	14.1254
2018/19	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	6.3130	0.0000	0.2562	14.3199
2017/18	4.8751	0.1107	2.7649	0.0000		<b>7.7507</b>	6.5690	0.0000	0.2724	14.5921
2016/17	4.8751	0.1107	2.3299	0.0000		<b>7.3157</b>	6.8570	0.7000	0.2885	15.1612
2015/16	4.8751	0.1107	2.3299	0.0000		<b>7.3157</b>	7.1490	0.7000	0.3023	15.4670
2014/15	4.8751	0.1107	2.3299	0.0000		<b>7.3157</b>	7.1970	0.7000	0.3164	15.5291
2013/14	4.8751	0.1107	2.3299	0.0000		<b>7.3157</b>	7.3610	1.0000	0.3283	16.0050
2012/13	4.8751	0.1107	2.3299	0.1700	D	<b>7.4857</b>	7.5530	0.0000	0.3313	15.3700
2011/12	4.8751	0.1107	2.3299	0.1700	D	<b>7.4857</b>	7.7220	0.0000	0.3313	15.5390
2010/11	4.8751	0.1107	2.3299	0.1700	D	<b>7.4857</b>	7.8010	0.0000	0.4158	15.7025
2009/10	4.9000	0.1107	2.3299	0.1451	D	<b>7.4857</b>	7.7230	0.0000	0.4158	15.6245
2008/09	4.5153	0.1107	2.3299	0.1451	D	<b>7.1010</b>	7.5430	0.0000	0.4158	15.0598
2007/08	4.3578	0.1068	2.3299	0.1451	D	<b>6.9396</b>	7.4130	0.0000	0.4158	14.7684
2006/07	4.9989	0.1228	2.6334	0.1451	D	<b>7.9002</b>	7.7530	0.0000	0.4620	16.1152
2005/06	4.9989	0.1228	2.6334	0.2041	D	<b>7.9592</b>	7.9650	0.0000	0.4620	16.3862
2004/05	4.9989	0.1228	2.6334	0.1869	D	<b>7.9420</b>	8.5120	0.0000	0.4620	16.9160
2003/04	4.9989	0.1228	2.6334	0.1910	D	<b>7.9461</b>	8.7360	0.0000	0.4620	17.1441
2002/03	4.9989	0.1228	2.6334	0.2086	D	<b>7.9637</b>	9.0000	0.0000	0.4620	17.4257
2001/02	4.9989	0.6591	2.0971	0.2208	D	<b>7.9759</b>	9.1620	0.0000	0.4620	17.5999
2000/01	4.9989	0.6591	2.0971	0.1083	D	<b>7.8634</b>	9.3450	0.0000	0.4720	17.6804
1999/00	4.9989	0.6591	2.0971	0.1170	D	<b>7.8721</b>	9.5410	0.0000	0.4820	17.8951
1998/99	5.1579	0.6591	2.0971	0.1234	D	<b>8.0375</b>	9.9180	0.0000	0.4820	18.4375
1997/98	5.1638	0.6591	2.0971	0.1987	C	<b>8.1187</b>	10.0360	0.0000	0.4820	18.6367
1996/97	5.1638	0.6591	2.0971	0.2251	C	<b>8.1451</b>	10.3080	0.0000	0.4820	18.9351
1995/96	5.1638	0.6591	2.0971	0.2134	C	<b>8.1334</b>	10.3370	0.0000	0.4820	18.9524
1994/95	5.1638	0.6591	2.0971	0.1984	C	<b>8.1184</b>	10.0930	0.0000	0.4820	18.6934
1993/94	5.2714	0.7145	2.1058	0.1127	C	<b>8.2044</b>	10.0430	0.0000	0.4700	18.7174
1992/93	5.3337	0.7244	2.1354	0.0860	B	<b>8.2795</b>	10.0710	0.0000	0.3580	18.7085
1991/92	5.3586	0.7266	2.1407	0.3384	C	<b>8.5643</b>	10.0890	0.0000	0.3580	19.0113
1990/91	5.4146	0.7924	2.3381	0.1197	A	<b>8.6648</b>	10.1960	0.0000	0.3850	19.2458

**\*VOTED MILLAGES**

- A. General Obligations & Libraries
- B. Libraries
- C. Environmentally Sensitive Lands & Libraries
- D. Natural Lands / Trails

## FIVE YEAR GROSS TAXABLE VALUE COMPARISON

	FY 2020/21 AMOUNT	% OF CHG	FY 2021/22 AMOUNT	% OF CHG	FY 2022/23 AMOUNT	% OF CHG	FY 2023/24 AMOUNT	% OF CHG	FY 2024/25 AMOUNT	% OF CHG
<b>COUNTYWIDE (GENERAL FUND)</b>										
PRIOR YEAR TAXABLE VALUE	35,660,398,805		37,994,757,904		39,956,097,331		44,840,248,549		49,546,909,184	
EXISTING VALUE GROWTH	1,808,080,492	5.07%	1,419,498,367	3.74%	3,879,593,880	9.71%	4,103,279,561	9.15%	3,403,675,231	6.87%
CURRENT TAXABLE VALUE (without New Construction)	37,468,479,297		39,414,256,271		43,835,691,211		48,943,528,110		52,950,584,415	
NEW CONSTRUCTION	526,278,607	1.48%	541,841,060	1.43%	1,004,557,338	2.51%	603,381,074	1.35%	737,018,547	1.49%
CURRENT GROSS TAXABLE VALUE	37,994,757,904	6.55%	39,956,097,331	5.17%	44,840,248,549	12.22%	49,546,909,184	10.50%	53,687,602,962	8.36%
AD VALOREM REVENUE GENERATED	178,336,429		187,450,000		209,856,668		232,400,000		251,420,000	
<b>UNINCORPORATED ROAD IMPROVEMENTS - MSTU (TRANSPORTATION TRUST FUND)</b>										
PRIOR YEAR TAXABLE VALUE	17,892,470,376		19,024,443,030		20,020,066,084		22,407,242,199		24,555,503,517	
EXISTING VALUE GROWTH	882,714,286	4.93%	706,986,754	3.72%	1,884,976,726	9.42%	1,815,558,041	8.10%	1,726,172,075	7.03%
CURRENT TAXABLE VALUE (without New Construction)	18,775,184,662		19,731,429,784		21,905,042,810		24,222,800,240		26,281,675,592	
NEW CONSTRUCTION	249,258,368	1.39%	288,636,300	1.52%	502,199,389	2.51%	332,703,277	1.48%	254,717,807	1.04%
CURRENT GROSS TAXABLE VALUE	19,024,443,030	6.32%	20,020,066,084	5.24%	22,407,242,199	11.93%	24,555,503,517	9.59%	26,536,393,399	8.07%
AD VALOREM REVENUE GENERATED	2,029,449		2,132,963		2,381,262		2,620,000		2,821,000	
<b>FIRE RESCUE - MSTU (FIRE FUNDS)</b>										
PRIOR YEAR TAXABLE VALUE	25,484,243,688		27,098,041,494		28,438,362,821		31,816,086,422		35,050,705,859	
EXISTING VALUE GROWTH	1,271,604,320	4.99%	964,662,644	3.56%	2,657,212,498	9.34%	2,869,010,051	9.02%	2,487,306,927	7.10%
CURRENT TAXABLE VALUE (without New Construction)	26,755,848,008		28,062,704,138		31,095,575,319		34,685,096,473		32,563,398,932	
NEW CONSTRUCTION	342,193,486	1.34%	375,658,683	1.39%	720,511,103	2.53%	365,609,386	1.15%	329,413,847	0.94%
CURRENT GROSS TAXABLE VALUE	27,098,041,494	6.33%	28,438,362,821	4.95%	31,816,086,422	11.87%	35,050,705,859	10.17%	37,867,426,633	8.04%
AD VALOREM REVENUE GENERATED	72,151,755		75,666,615		84,449,565		93,200,000		100,591,000	

# UNINCORPORATED RESIDENTIAL HOME PROPERTY TAX CALCULATION

**Single Family Residence With A 2024 Assessed Value of \$286,000  
Receiving A \$50K Countywide (\$25K School Board) Homestead Exemption**

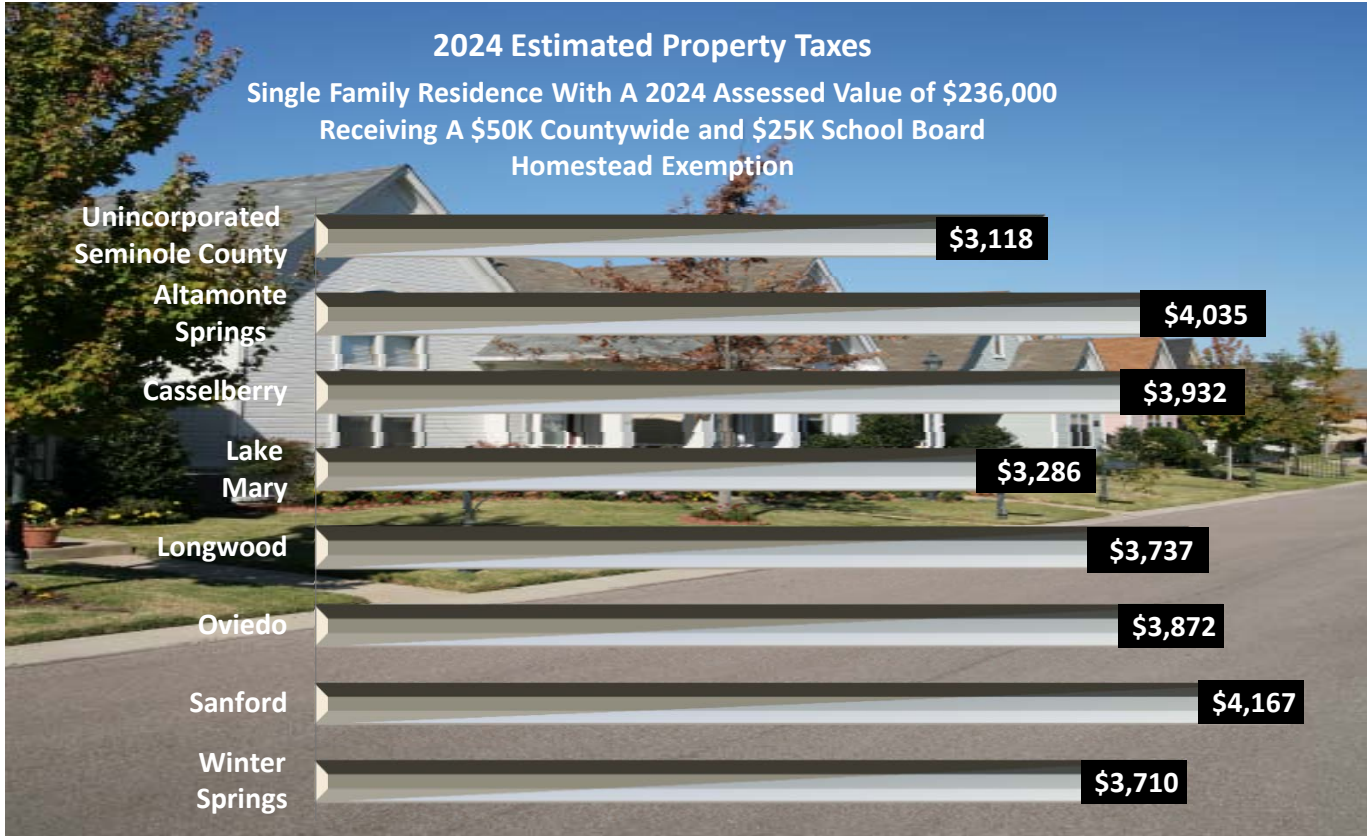


*The 2024 property tax estimate is based on the average taxable value of a single family residence within Seminole County paying unincorporated property taxes for this tax roll. Florida law permits up to a 4% early discount incentive for property taxes paid between November and February. Payment of the estimated tax bill above in November versus the March 31st deadline would reduce the homeowners actual property taxes paid to \$2,993, a savings of \$125.*

- 1. School Board:** The School Board, as governing body of the taxing unit, is responsible for control, operation, organization, management and administration of public schools pursuant to standards prescribed by Florida Statutes and State Board of Education rules. Homeowners only receive a \$25K homestead exemption on School Board property taxes because schools are exempt from the Amendment 1 additional \$25K homestead exemption approved by Florida voters in 2008.
- 2. Seminole County Government:**
  - General Services:** The Seminole County Board of County Commissioners determines the county-wide ad valorem taxes required for the provision of county-wide services such as law enforcement, court facilities, roads, drainage, libraries, parks and other general government responsibilities.
  - Roads:** A Municipal Service Taxing Unit supporting transportation systems designated by the Board of County Commissioners as local feeder roads, local distributor roads and local access roads within the unincorporated area of Seminole County.
  - Fire Protection:** A Municipal Service Taxing Unit providing for fire protection and prevention, and rescue/emergency medical services to all properties in unincorporated Seminole County, the City of Altamonte Springs, the City of Winter Springs, the City of Casselberry and territories that may be included by special mutual aid agreement.
- 3. St. Johns River Water Management District:** Florida is divided into five independent water management taxing districts whose mission is to preserve and manage Florida's water resources. The SJRWMD manages groundwater and surface water resources in all or part of 18 counties in northeast and east-central Florida.



# RESIDENTIAL HOME PROPERTY TAX COMPARISON



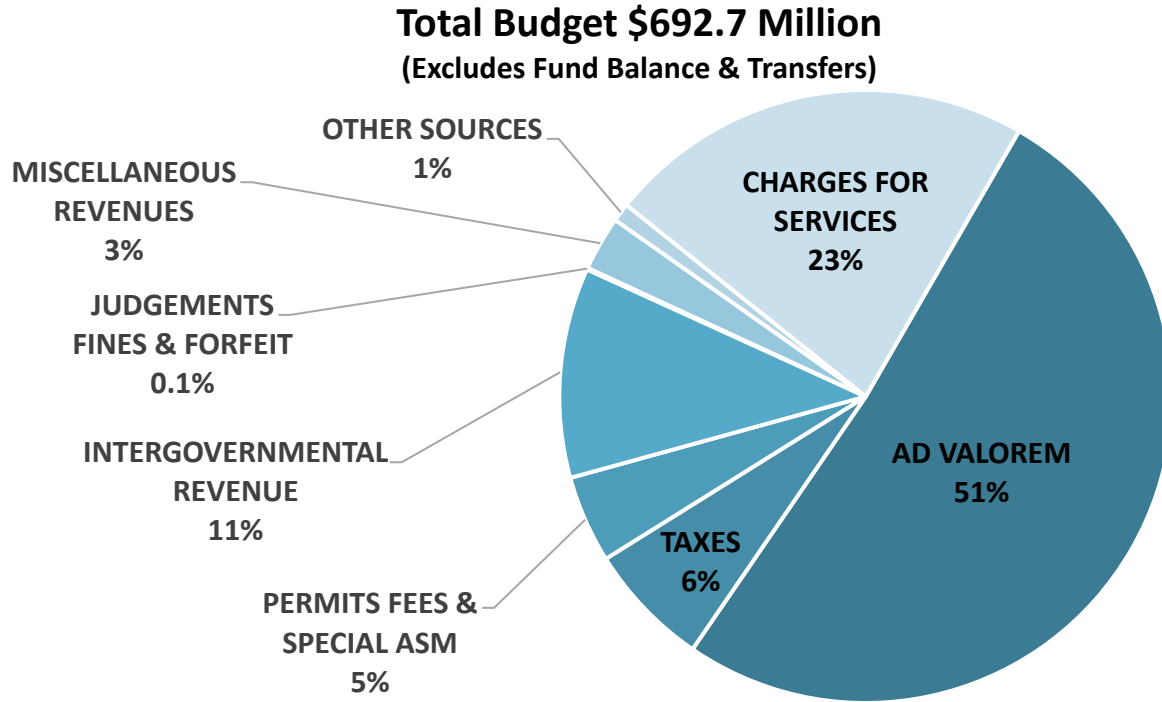
## Millage Rates By Taxing Authority

Taxing District	Unincorporated Seminole County	Altamonte Springs	Casselberry	Lake Mary	Longwood	Oviedo	Sanford	Winter Springs
General Countywide	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
School District	5.2790	5.2790	5.2790	5.2790	5.2790	5.2790	5.2790	5.2790
St Johns River Water Management District	0.1793	0.1793	0.1793	0.1793	0.1793	0.1793	0.1793	0.1793
<b>Total Countywide Millage</b>	<b>10.3334</b>	<b>10.3334</b>	<b>10.3334</b>	<b>10.3334</b>	<b>10.3334</b>	<b>10.3334</b>	<b>10.3334</b>	<b>10.3334</b>
Unincorporated County Road District	0.1107							
County/Municipal Fire District	2.7649	2.7649	2.7649					2.7649
City		4.0000	2.9000	3.5895	5.5000	5.9540	7.3250	2.6200
City Voted Debt			0.6633			0.1210		
<b>Total Municipal Services Millage</b>	<b>2.8756</b>	<b>6.7649</b>	<b>6.3282</b>	<b>3.5895</b>	<b>5.5000</b>	<b>6.0750</b>	<b>7.3250</b>	<b>5.3849</b>
<b>Total Millage Rate</b>	<b>13.2090</b>	<b>17.0983</b>	<b>16.6616</b>	<b>13.9229</b>	<b>15.8334</b>	<b>16.4084</b>	<b>17.6584</b>	<b>15.7183</b>

# BUDGETARY SOURCES OF FUNDS

The Countywide budget for Seminole County is funded by a variety of sources. This chart is intended to provide an overall view of the types of sources utilized for the annual budget, the funding amounts generated, and the percentages of the total budget reflected. Detailed descriptions of the types of sources represented are also included.

This chart reflects total revenues which include current year collections and recurring sources of funding. Beginning fund balance and transfers are excluded from this view.



## Ad Valorem:

A tax levied on the assessed value (net of any exemptions) of real and personal property. This is referred to as “property tax”.

## Other Taxes:

Other tax revenues collected by the County, including gas taxes, utility taxes, tourist development taxes and other miscellaneous taxes.

## Permits, Fees, & Special Assessments:

A special assessment is a compulsory levy imposed on certain properties to defray part or all the cost of a specific improvement or service deemed to primarily benefit those properties. Fees are charges imposed by the County to pay the cost of providing a service or facility or regulating an activity. An impact fee is financial contributions imposed by the County on developers or builders to pay for capital improvements within the community which are necessary to service/accommodate the new development.

## Intergovernmental Revenues:

Excess revenues or transfers to constitutional officers returned to the County. While this revenue is not by definition current revenue, it is an annual source used to offset the cost of countywide services for the Tax Collector, Sheriff, Clerk of Court, Property Appraiser and Supervisor of Elections. It is budgeted as current revenue to minimize the impact of elected official budgets on the County budget.

# BUDGETARY SOURCES OF FUNDS

Intergovernmental Revenues also include grants which are a contribution of assets (usually cash) by one governmental unit or other organization to the County for a specified purpose as well as State Shared revenues assessed and collected by government entities and shared with other government entities. The largest portion of State Shared Revenues are sales and gas taxes.

## **Charges for Services:**

These are charges for specific governmental and proprietary services provided to specific individuals/entities and are internal to the County. These charges include water and sewer services, landfill charges, court costs and other user charges.

## **Judgements, Fines & Forfeitures:**

These are charges for animal control citations, parking fines, and other Fines and Forfeitures. These revenues also include surcharges on moving violations for the emergency telecommunications.

## **Miscellaneous Revenues:**

Other current year revenues not included in the categories listed above. These revenues include fines and forfeitures, interest received on investments held by the County and other incidental fees/reimbursements. Miscellaneous Revenues also include Opioid Settlement fund revenues received to be used for opioid abatement and remediation.

## **Other Sources:**

These include budgeted Excess Fees from Constitutional Officers and proceeds from issuance of debt when applicable.

## **Sources Not Included In Chart**

### **Beginning Fund Balance:**

Estimated balances remaining from the previous fiscal year; resulting from unanticipated revenues, unexpended appropriations, and the previous year's Reserves.

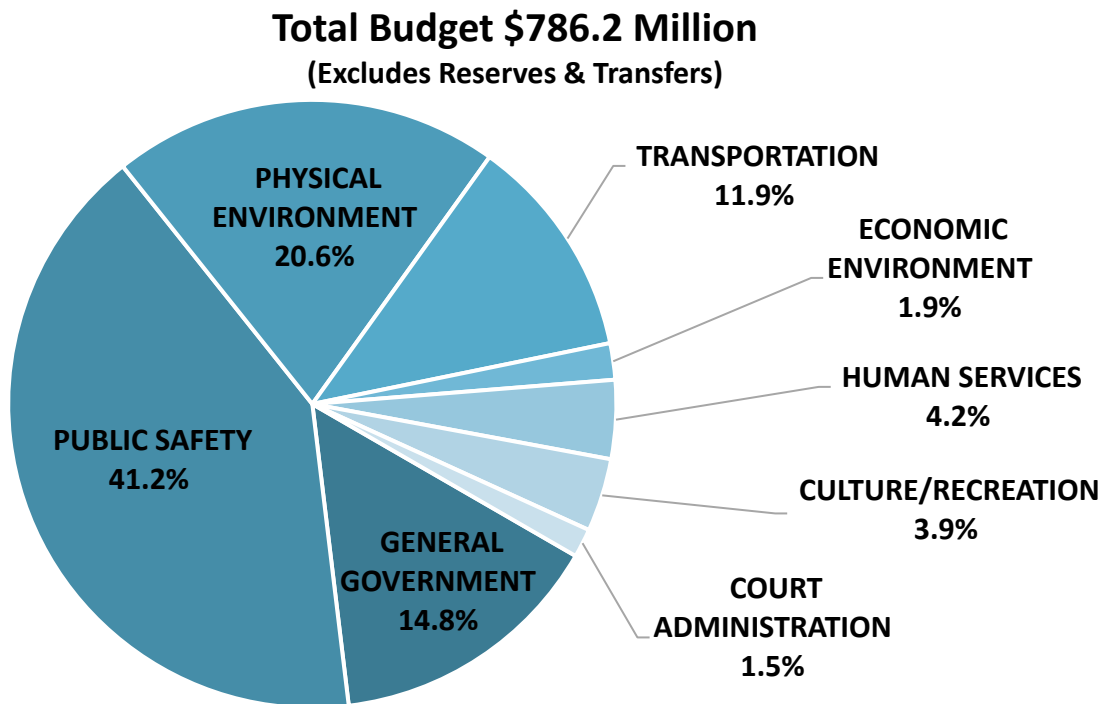
### **Transfers:**

Transfers between individual funds of the County which are not repayable and are not considered charges for goods or services. These represent a "double counting" of revenues and correspond to an equal amount of interfund expenditures.

# COUNTYWIDE BUDGETARY USES BY FUNCTION

The County provides a variety of services to its citizens to ensure health, safety and quality of life. The following pie chart is a summary of the County’s total operating and capital spending plan for FY 2024/25 by category of service. The use categories are State defined as a means of establishing consistency in reporting for local governmental entities. An explanation for each state-designated use category is detailed following the chart, along with a discussion of the various types of services provided within the applicable category and the associated costs.

Note that County Debt expenditures are included in the chart as part of the service area benefited by the debt. This view excludes appropriations of operating transfers to other funds and estimated reserves; representing the proposed operating and capital spending plan for the upcoming fiscal year.



## General Government:

Services provided by the County for the benefit of the public and the governmental body as a whole. This category includes funds allocated to the Constitutional Officers for tax collection, property appraisal, election functions and record keeping and accounting for the Board’s operations. County Administration (Board of County Commissioners, County Attorney, Office of Communications, County Management, Office of Human Resources, Purchasing, Office of Management and Budget, Office of Innovation & Strategic Initiatives) represent a approximately \$41.7M and Countywide Planning and Zoning services are estimated at \$8.9M. Funds are designated for property management and maintenance of buildings and for internal services (fleet, mail, printing, and technology). Approximately \$38.1M is allocated for health insurance, workers compensation claims and other general liability obligations.

## Public Safety:

Services provided by the County for the safety and security of the public, including approximately \$183.6M allocated for law enforcement, jail operations, and for the Sheriff to provide security to the judicial courts. Around \$108.7M is allocated for fire/rescue, 911, and other emergency service operations. Nearly \$4.3M is allocated for animal related services. Funding is also provided for juvenile detention, the Medical Examiner and services related to assuring homes and commercial facilities are safe for the citizens.

# COUNTYWIDE BUDGETARY USES BY FUNCTION

## **Physical Environment:**

Functions performed by the County to achieve a satisfactory living environment by controlling and utilizing elements of the environment for the community, to provide citizens and businesses with water, sewer, and landfill operations. Approximately \$29.5M is allocated for garbage collection / disposal services, street lighting, aquatic weed control, and other Municipal services to unincorporated residents. The remainder is allocated to protect the water quality of our lakes and other water bodies and for the construction of stormwater related infrastructure.

## **Transportation:**

Appropriations for the development and improvement of the safe and adequate flow of vehicles, travelers and pedestrians including: road and street facilities, water transportation systems, mass transit, and parking facilities. Approximately \$35.6M is designated to road related capital projects (see Projects Section for detail of all projects). Approximately \$12.4M is allocated to repairing/ maintaining roads, rights-of-ways, medians, bridges, stormwater infrastructure, and trails. Approximately \$10.6M is provided for traffic operations; including items such as signals, roadway stripping, and signs. Over \$25.7M is allocated for public transportation to support public transportation services within the County.

## **Economic Environment:**

Funding is used to develop and improve the economic condition of the community and its citizens. Approximately \$9M is allocated for local tourism activities.

## **Human Services:**

Funding is provided for public assistance programs, care for veteran services, indigent persons, and services for the care, treatment and control of human illness, injury or handicap. The County spends approximately \$18.2M in grants and other revenue for these services.

## **Culture and Recreation:**

Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors, including: libraries, parks and recreation, and other cultural and recreation services.

## **Court-Related:**

The County provides support for the State's Court System. Approximately \$3M is dedicated annually for facility maintenance associated with the County's state mandated responsibility to provide court facilities.

## **Other Appropriations Not Included In Chart**

### **Transfers:**

Transfers between individual funds of a governmental unit are not repayable, nor considered charges for goods or services. These expenditures (transfers out) correspond to an equal amount of interfund revenue (transfers in). See detailed transfers on the Transfer Summary report in this document.

### **Reserves:**

Reserves represent funding that is not appropriated for expenditure within the representative fund. Reserves must be used in accordance with the funding intent (i.e. legally restricted for a specific purpose or available for general appropriation). See detailed reserves in the Summary of Reserves report in this document.

# ADJUSTMENTS FROM PROPOSED TO ADOPTED

BUDGET ADJUSTMENTS	PROPOSED WORKSESSION BUDGET	FINAL ADOPTED BUDGET	ADJUSTMENTS
<b>SOURCES</b>			
<b>REVENUE ADJUSTMENTS</b>			
AD VALOREM (PROPERTY APPRAISER UPDATE)	353,640,500	354,872,500	1,232,000
GENERAL FUND SALES TAXES (DOR UPDATE)	46,000,000	45,600,000	(400,000)
INFRASTRUCTURE SALES TAX (DOR UPDATE)	14,800,000	14,200,000	(600,000)
BUILDING PERMIT REVENUES (FINAL ESTIMATES)	5,987,150	5,649,000	(338,150)
ENTERPRISE FUND REVENUES (FINAL ESTIMATES)	57,097,000	56,450,000	(647,000)
MEDICAID SUPPLEMENT FOR EMS TRANSPORT	2,450,000	2,519,024	69,024
NEW MSBU ASSESSMENT RICE LAKE	-	12,989	12,989
NEW MSBU ASSESSMENT TWIN LAKES	-	6,780	6,780
BEHAVIORAL HEALTH FUNDS RETURNED TO BCC GENERAL FUND	-	4,000,000	4,000,000
SPECIAL REVENUE UPDATES	58,500	25,500	(33,000)
ARTICLE V TRANSFER FROM 00100	1,600,000	600,000	(1,000,000)
ATTAINABLE HOUSING TRANSFER FROM 00100	-	517,500	517,500
W&S CAPITAL TRANSFER FROM 40100	4,000,000	19,800,000	15,800,000
<b>REVENUE ADJUSTMENTS Total</b>	<b>485,633,150</b>	<b>504,253,293</b>	<b>18,620,143</b>
<b>GRANT AGREEMENTS</b>			
11901 COMMUNITY DEVELOPMEN BLK GRANT	-	2,161,355	2,161,355
11902 HOME PROGRAM GRANT	-	840,010	840,010
11904 EMERGENCY SHELTER GRANTS	-	190,975	190,975
11905 COMMUNITY SVC BLOCK GRANT	-	287,972	287,972
11908 DISASTER PREPAREDNESS	-	246,262	246,262
11909 MOSQUITO CONTROL GRANT	61,000	61,856	856
11912 PUBLIC SAFETY GRANTS (STATE)	-	2,800	2,800
11919 COMMUNITY SVC GRANTS	-	761,567	761,567
11930 RESOURCE MANAGEMENT GRANTS	-	810,848	810,848
11933 FEDERAL MITIGATION GRANTS	-	1,356,262	1,356,262
11940 ENVIRONMENTAL SERVICES GRANTS	-	2,211,450	2,211,450
12026 SHIP AFFORDABLE HOUSING 25/26	-	5,524,124	5,524,124
02407109 SR434 & SR427 INTERSECTION IMP	-	7,000,000	7,000,000
OPIOID SETTLEMENT FUNDS	2,226,785	9,164,285	6,937,500
<b>GRANT AGREEMENTS Total</b>	<b>2,287,785</b>	<b>30,619,766</b>	<b>28,331,981</b>
<b>BEGINNING FUND BALANCE ESTIMATES</b>	<b>323,792,787</b>	<b>324,247,112</b>	<b>454,325</b>
<b>NO ADJUSTMENT</b>	<b>239,977,628</b>	<b>239,977,628</b>	<b>-</b>
<b>SOURCES Total</b>	<b>1,051,691,350</b>	<b>1,099,097,799</b>	<b>47,406,449</b>

# ADJUSTMENTS FROM PROPOSED TO ADOPTED

BUDGET ADJUSTMENTS	PROPOSED WORKSESSION BUDGET	FINAL ADOPTED BUDGET	ADJUSTMENTS
<i><b>USES</b></i>			
<b>OMB ADJUSTMENTS</b>			
PERSONNEL BUDGETS (FINAL UPDATE)	106,927,891	106,717,702	(210,189)
FIRE DEPT PERSONNEL (UNION)	76,082,119	79,134,557	3,052,438
INTERNAL CHARGE ESTIMATES	68,138,236	69,506,655	1,368,419
INTERNAL CHARGE CONTRA ESTIMATES	(68,138,236)	(69,506,655)	(1,368,419)
CRA VALUATION UPDATES	2,770,000	2,863,000	93,000
VACATION RENTAL REVENUE TO ATTAINABLE HOUSING	500,000	517,500	17,500
MEDICAID FINAL BUDGET (FROM STATE)	6,370,438	7,009,128	638,690
MOBILITY FEE FUND (FY24 BAR USED FUND BALANCE)	1,510,331	-	(1,510,331)
MEDICAL EXAMINER FINAL BUDGET	1,800,000	1,804,398	4,398
PROPERTY APPRAISER TRANSFER (APPROVED BY DOR)	7,593,367	7,600,238	6,871
TAX COLLECTOR TRANSFER (PROPERT VALUE UPDATE)	11,972,500	11,730,000	(242,500)
ARTICLE V TRANSFER FROM 00100	1,600,000	600,000	(1,000,000)
ATTAINABLE HOUSING TRANSFER FROM 00100	-	517,500	517,500
W&S CAPITAL TRANSFER FROM 40100	4,000,000	19,800,000	15,800,000
<b>OMB ADJUSTMENTS Total</b>	<b>221,126,646</b>	<b>238,294,022</b>	<b>17,167,376</b>
<b>DEPARTMENT REQUESTS</b>			
FIRE DEPT PERSONNEL (UNION)	365,000	565,000	200,000
MEDICAID SUPPLEMENT FOR EMS TRANSPORT	1,029,756	1,078,898	49,142
INFO SVC TECHNOLOGY (WITH CHARGEBACK)	-	768,812	768,812
PW MAINTSTAR LICENSE	72,000	89,937	17,937
02504115 BOOKERTOWN PARK IMPROVEMENTS	-	100,000	100,000
SHERIFF GENERAL FUND TRANSFER (DEPUTY SALARIES)	175,830,000	179,830,000	4,000,000
SUPERVISOR OF ELECTIONS TRANSFER	4,729,911	4,628,683	(101,228)
CLERK ARTICLE V REQUEST	976,121	-	(976,121)
NEW MSBU'S	-	19,769	19,769
HEALTH INSURANCE CLAIMS	26,500,000	27,000,000	500,000
EMERGENCY MGMT LEASES	125,000	156,200	31,200
PARKS MAINTENANCE CONTRACTS	2,764,821	2,802,660	37,839
<b>DEPARTMENT REQUESTS Total</b>	<b>212,392,609</b>	<b>217,039,959</b>	<b>4,647,350</b>

# ADJUSTMENTS FROM PROPOSED TO ADOPTED

BUDGET ADJUSTMENTS	PROPOSED WORKSESSION BUDGET	FINAL ADOPTED BUDGET	ADJUSTMENTS
<b>GRANT AGREEMENTS</b>			
00100 GENERAL FUND	2,226,785	-	(2,226,785)
11901 COMMUNITY DEVELOPMEN BLK GRANT	-	2,161,355	2,161,355
11902 HOME PROGRAM GRANT	-	840,010	840,010
11904 EMERGENCY SHELTER GRANTS	-	190,975	190,975
11905 COMMUNITY SVC BLOCK GRANT	-	287,972	287,972
11908 DISASTER PREPAREDNESS	-	246,262	246,262
11909 MOSQUITO CONTROL GRANT	9,581	61,856	52,275
11912 PUBLIC SAFETY GRANTS (STATE)	-	2,800	2,800
11919 COMMUNITY SVC GRANTS	-	761,567	761,567
11930 RESOURCE MANAGEMENT GRANTS	-	810,848	810,848
11933 FEDERAL MITIGATION GRANTS	-	1,356,262	1,356,262
11940 ENVIRONMENTAL SERVICES GRANTS	-	2,211,450	2,211,450
12026 SHIP AFFORDABLE HOUSING 25/26	-	5,524,124	5,524,124
02407109 SR434 & SR427 INTERSECTION IMP OPIOID SETTLEMENT FUNDS	-	7,000,000 9,164,285	7,000,000 9,164,285
<b>GRANT AGREEMENTS Total</b>	<b>2,236,366</b>	<b>30,619,766</b>	<b>28,383,400</b>
<b>UTILITIES CIP</b>			
02508067 17-92/PRIARIE LK UTILITY 40102	-	600,000	600,000
02508068 17-92/PRIARIE LK UTILITY 40103	-	600,000	600,000
02508069 CLLCTNS IMPRVMNTS - KEW 40103	-	1,100,000	1,100,000
00065236 MINOR ROAD UTILITY RELOCATE-PW	-	250,000	250,000
00065237 MINOR ROAD UTILITY RELOCATE-WW	-	650,000	650,000
00082924 PUMP STATION UPGRADES	-	4,000,000	4,000,000
00178304 COUNTRY CLUB WTP R&R	200,000	100,000	(100,000)
00195785 SOUTHEAST REGIONAL WTP R&R	100,000	-	(100,000)
00216426 IRON BRIDGE WW AGREEMENT	1,200,000	6,388,630	5,188,630
00216732 MARKHAM WTP R&R	350,000	250,000	(100,000)
00243505 INDIAN HILLS WTP R&R	200,000	-	(200,000)
00243506 LYNWOOD WTP R&R	150,000	-	(150,000)
00283005 NE-NW RW SYSTEM OPTIMIZATION	-	3,500,000	3,500,000
00283009 WATER SYSTEM AUDIT LEAK DETECT	-	150,000	150,000
02208023 HYDROLIC MODEL UPDATE	-	50,000	50,000
02208037 STORAGE TANK R&R	-	200,000	200,000
02308023 UTILITY RELOCATES ROLLING HILL	-	200,000	200,000
02308024 KEWANNEE LIFT STN COLLECTN IMP	-	1,100,000	1,100,000
02308025 SEPTIC TO SEWER COLLECTION IMP	-	50,000	50,000
02408027 HIGHLAND PINES UTIL UPGRADE-PW	-	3,200,000	3,200,000
02408029 INTERCONNECT IMPROVEMENTS	-	1,800,000	1,800,000
02408032 YANKEE LAKE SWTP OPTIMIZATION	-	50,000	50,000



## ADJUSTMENTS FROM PROPOSED TO ADOPTED

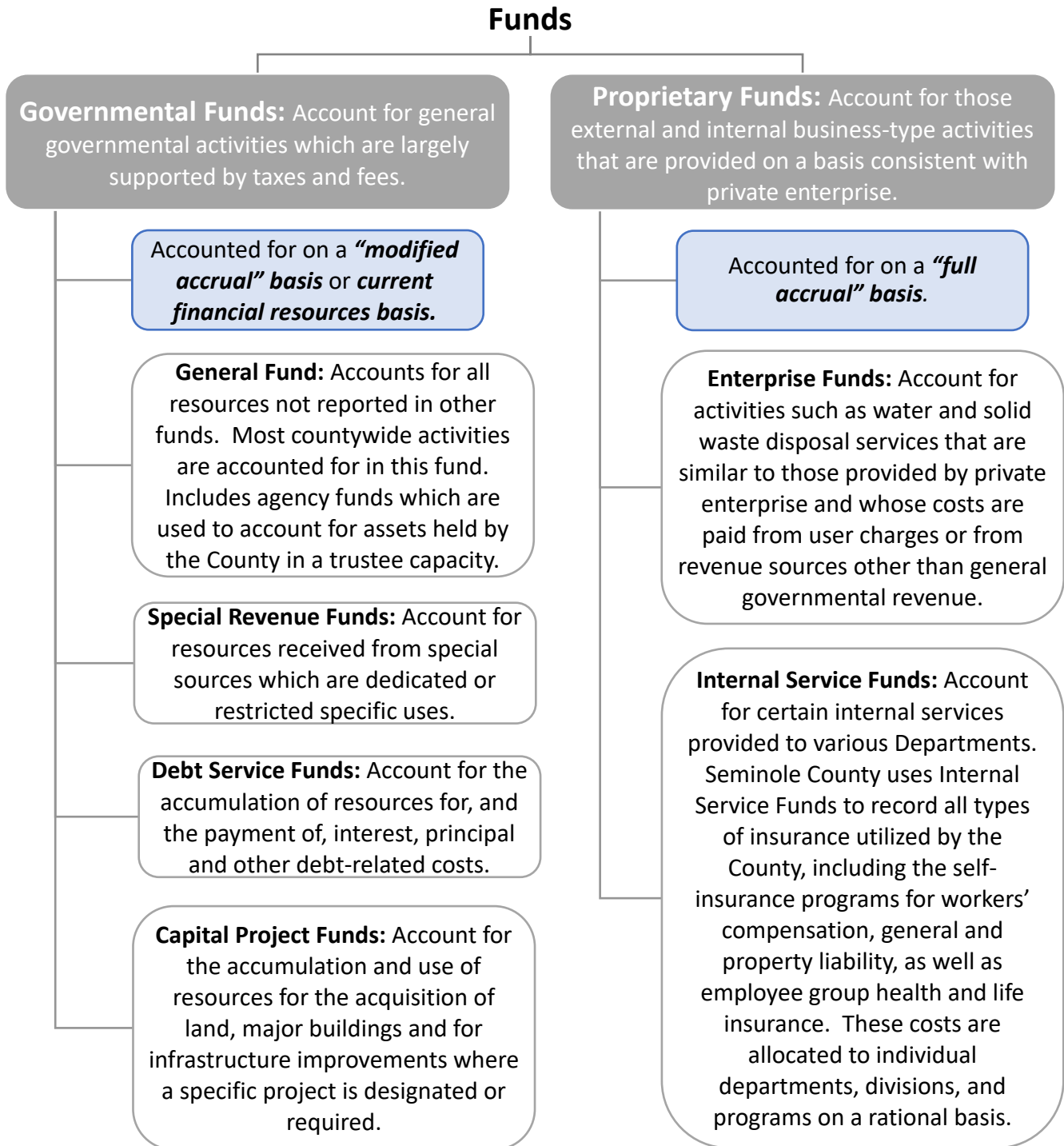
BUDGET ADJUSTMENTS	PROPOSED WORKSESSION BUDGET	FINAL ADOPTED BUDGET	ADJUSTMENTS
02408033 CARRILON UTILITY MODIFICATIONS	-	1,500,000	1,500,000
02408041 SER WTP R&R	-	100,000	100,000
02508058 PUMP STATION GENERATOR RENEWAL	-	2,100,000	2,100,000
02508059 MRK WTP OZONE IMPROVEMENTS	-	750,000	750,000
02508060 FIRE HYDRANT R&R FY25/26	-	400,000	400,000
02508061 GWL WRF GENERATOR REPLACEMENT	-	350,000	350,000
02508062 SER WRF GENERATOR REPLACEMENT	-	350,000	350,000
02508063 YKL WRF GENERATOR REPLACEMENT	-	350,000	350,000
02508064 CHEMICAL TANK R&R	-	300,000	300,000
02508065 ST JOHNS APTS WATER & SEWER	-	250,000	250,000
02508066 FM & ARV IMPROVEMENTS FY25/26	-	100,000	100,000
00283006 SCADA AND SECURITY SYSTEMS IMP	135,000	1,000,000	865,000
00243509 UTILITIES FACILITY ADMIN EXPAN	1,000,000	-	(1,000,000)
NO CHANGES	7,449,250	7,449,250	-
<b>UTILITIES CIP Total</b>	<b>10,784,250</b>	<b>39,237,880</b>	<b>28,453,630</b>
 <b>RESERVE ADJUSTMENTS</b>	 <b>274,372,764</b>	 <b>243,127,456</b>	 <b>(31,245,308)</b>
 <b>NO ADJUSTMENT</b>	 <b>330,778,716</b>	 <b>330,778,716</b>	 <b>-</b>
<hr/> <b>USES Total</b>	<hr/> <b>1,051,691,350</b>	<hr/> <b>1,099,097,799</b>	<hr/> <b>47,406,449</b>



# FUND STRUCTURE OVERVIEW

In accordance with Generally Accepted Accounting Principles (GAAP) and to provide proper accountability for the different types of financial resources, “funds” are established. Each fund is a separate accounting entity with its own resources, liabilities, and residual balance. Some funds are consolidated for budget adoption and presentation.

Funds with similar objectives, activities and legal restrictions are, for reporting purposes, placed in one of two groups: **Governmental Funds and Proprietary Funds.**



# FUND STRUCTURE OVERVIEW

## Funds in Each Group

*The following funds are all appropriated in the FY 2024/25 Adopted Budget and are included in the audited financial statements.* Funding for additional funds may be added during FY 2024/25 either as a carryforward of available funds from FY 2023/24 or through action of the Board of County Commissioners.

### Governmental Funds

General Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds
<ul style="list-style-type: none"> <li>•General Fund ▼</li> <li>•Donation Funds</li> <li>•Boating Improvement</li> <li>•Seminole Forever</li> <li>•Facilities Maintenance</li> <li>•Fleet Replacement</li> <li>•Technology Replacement</li> <li>•BCC Projects</li> <li>•Countywide Utilities</li> <li>•Arbor Violation Trust</li> <li>•Alcohol Drug Abuse</li> <li>•Stormwater</li> <li>•Economic Development</li> </ul>	<ul style="list-style-type: none"> <li>•Police Education</li> <li>•County Grant Funds</li> <li>•County Transportation Trust</li> <li>•Building Program</li> <li>•Tourist Development</li> <li>•Fire District ▼</li> <li>•Renewal and Replacement – Fire Protection</li> <li>•Court Support Technology</li> <li>•Infrastructure Sales Tax</li> <li>•Public Works Interlocal</li> <li>•Teen Court</li> <li>•Enhanced 911</li> <li>•Transportation Impact Fee/Mobility</li> <li>•Development Impact Fees</li> <li>•17-92 Redevelopment</li> <li>•MSBU Street Lighting</li> <li>•MSBU Residential Solid Waste</li> <li>•MSBU Program</li> <li>•Municipal Services Benefit Units</li> </ul>	<ul style="list-style-type: none"> <li>•General Revenue Debt, 2012</li> <li>•General Revenue Debt, Five Points Development</li> <li>•General Revenue Debt, 2014- Sports Complex/Soldier’s</li> <li>•Special Obligation Revenue &amp; Refinance Bond 2022</li> <li>•Sales Tax Revenue Bonds 2001 –</li> <li>•Capital Improvement Revenue Bond Series</li> </ul>	<ul style="list-style-type: none"> <li>•Capital Improvement Revenue Bonds, Series 2012 (P25 System)</li> <li>•Sports Complex/Soldier’s Creek Project Fund</li> <li>•Natural Lands/Trails Capital Project Fund</li> <li>•Courthouse Projects Fund</li> <li>•Five Points Development</li> </ul>

▼ *Indicates Major Fund*

### General Funds:

- **General Fund – 00100** Account for all financial resources except those required to be accounted for in another fund.
- **Donation Funds – 00103 & 603XX** Account for receipt and disbursement of contributions from the general public for a specific purpose.

## FUND STRUCTURE OVERVIEW

- **Boating Improvement Fund – 00104** Account for receipt and disbursement of registration fees from recreational vessels to improve County waterways.
- **Seminole Forever Fund – 00105** Account for receipt and disbursement of funds dedicated to the Seminole Forever Natural Lands acquisition ordinance.
- **Facilities Maintenance Fund – 00108** Account for the receipt, accumulation, and disbursement of funds dedicated to maintaining County owned facilities.
- **Fleet Replacement Fund – 00109** Account for the receipt, accumulation, and disbursement of funds dedicated to replacing County owned rolling stock.
- **Technology Replacement Fund – 00111** Account for the receipt, accumulation, and disbursement of funds dedicated to replacing County owned computers, servers, and other technological equipment.
- **BCC Projects Fund – 00112** Account for the receipt and disbursement of funds for General Fund supported capital projects.
- **Countywide Utilities Fund – 00113** Account for the receipt and disbursement of funds for General Fund supported power and water utilities.
- **Arbor Violation Trust Fund – 12200** Account for receipt, accumulation, and disbursement of funds used for the planting of trees in the County and in administrative costs incurred in enforcing the arbor violation penalties in the Seminole County Land Development Code.
- **Alcohol Drug Abuse Fund – 12300** Account for the levy of certain penalty assessments provided for by Section 893.13(4), Florida Statutes. Funds are used for meritorious and observing drug abuse treatment or educational programs.
- **Stormwater Fund – 13000** Account for the receipt and disbursement of funds designated to implement various water quality initiatives.
- **Economic Development Fund – 13100** Account for the receipt and disbursement of funds for the County's Economic Development Program to generate employment, businesses and other economic activities.

### Special Revenue Funds:

- **Police Education Fund – 00101** Account for receipt and disbursement of funds collected from civil traffic infractions for criminal justice education and training.
- **County Grant Funds – 00110, 118XX, 119XX & 120XX** Account for receipt and disbursement of monies relating to Grant Programs, inclusive of State and Federal Grants with reporting requirements. These funds exclude grants for proprietary operations.
- **County Transportation Trust Fund – 101XX** Account for the construction and maintenance of County roads. Activities include road maintenance, traffic control, right-of-way acquisition and construction of new roadways. Funding is from local ad valorem property taxes and gas taxes collected and distributed by the State of Florida. Included sub-funds are the Transportation Trust Fund and the Transportation – Ninth Cent Fund. The latter is dedicated to Mass Transit.

## FUND STRUCTURE OVERVIEW

- **Building Program Fund – 10400** Account for receipt and disbursement of Fees, building permits and other related inspection fees paid by customers. Funds are used to provide services for the enforcement of the Florida Building Code per Section 553.80, Florida Statutes.
- **Tourist Development Funds – 110XX** Account for receipt and disbursement of Tourist Development Taxes on transient rentals per Section 125.0104, Florida Statutes.
- **Fire District Funds – 1120X** Account for receipt and disbursements relating to the provision of fire protection and emergency rescue to the unincorporated areas of the county, Winter Springs, Altamonte Springs, and Casselberry. Primary funding is ad valorem property taxes.
- **Renewal and Replacement – Fire Protection – 11201** Account for the receipt, accumulation, and disbursement of funds dedicated to replacing County owned rolling stock funded through transfers from the Fire Protection Fund.
- **Court Support Technology Fund – 11400** Account for receipt and disbursement of recording fees provided for by Section 28.24(12)(e)(1), Florida Statutes. Funds are used to support the circuit and county courts, Public Defender’s Office, State Attorney’s Office, and the Clerk of Courts Office with court-related technology costs.
- **Infrastructure Sales Tax Fund – 115XX** Account for the receipt and disbursement of a voter approved referendum one-cent sales tax in 1991, 2001, and 2014 for a period of ten years. Proceeds are used to fund transportation capital improvements.
- **Public Works Interlocal Agreements – 116XX** Interlocal agreements between other governmental agencies and the County related to transportation projects.
- **Teen Court Fund – 12302** Account for the levy of mandatory court costs authorized by Section 738.19, Florida Statutes for operational and administrative support for Teen Court
- **Opioid Settlement Fund – 12303** Account for receipt and disbursement of Opioid Litigation Settlements. The funds will be used for prevention, enforcement, treatment and to address the ongoing opioid epidemic.
- **Enhanced 911 Fund – 12500** Account for receipt, accumulation, and disbursement of funds used for creation and maintenance of the County’s emergency communication infrastructure (911) system.
- **Transportation Impact Fee/Mobility Funds – 126XX** Account for receipt and disbursement of funds derived from fees paid by developers as outlined in the Seminole County Road Impact/Mobility Fee Ordinance. Use of funds is restricted to capital transportation improvements that are attributable to new growth. Sub-funds include Arterial Impact Fee, North Collector Impact Fee, West Collector Impact Fee, East Collector Impact Fee, South Central Impact Fee, Mobility Fee Core District, Mobility Fee Rural District, Mobility Fee Suburban East, and Mobility Fee Suburban West.
- **Development Impact Fee Funds – 128XX** Account for impact fees levied by the Board and collected pursuant to Seminole County Ordinance. Amounts collected are deposited into these funds. The revenues generated are to be used for capital improvements for fire protection and libraries. Sub-funds include the Fire/Rescue Impact Fee, and Library Impact Fee.

## FUND STRUCTURE OVERVIEW

- **17-92 Redevelopment Fund – 13300** Account for the receipt and disbursement of tax increment income received for the 17-92 highway improvement and redevelopment agency.
- **MSBU Street Lighting Fund – 15000** Account for the consolidated non-ad valorem assessment district created to provide for the funding and management of street lighting public services provided within participating communities throughout the unincorporated areas of the County. New MSBU's may be established by ordinance amendment pursuant to a petition by a proper percentage of property owners in the district. Assessments are allocated on an equitable basis and collected by the Tax Collector.
- **MSBU Residential Solid Waste Fund – 15100** Account for the residential solid waste management non-ad valorem assessment district created to provide for the funding and management of the residential solid waste public services provided within residential communities throughout the unincorporated area of the county. Assessments are allocated on a per dwelling basis and collected by the Tax Collector.
- **MSBU Program Fund – 16000** Account for the management of the MSBU Program that provides project and financial management on behalf of all non-ad valorem assessment district types from conceptual consideration to service implementation and in many situations, long term management. Includes revenue management for capital improvement non-ad valorem assessments.
- **Municipal Services Benefit Units Funds – 160XX** Account for various non ad-valorem assessment districts created to provide the funding and management of various public services within unincorporated Seminole County. Aquatic weed control is the most common public service associated with these accounts. Assessments are allocated on an equitable basis and collected by the Tax Collector.

### Debt Service Funds:

- **General Revenue Debt, 2012 – 21200** The \$20,125,000 Capital Improvement Revenue Bonds, Series 2010 were issued to refund the Sales Tax Revenue Refunding Bonds, Series 1998, and are payable through a pledge of general (non-ad valorem) revenues.
- **General Revenue Debt, Five Points Development – 2121** Future bond funding related to Five Points Development Project.
- **General Revenue Debt, 2014- Sports Complex/Soldier's Creek – 21235** The \$28,000,000 Special Obligation Bonds, Series 2014 were issued for the construction and equipping of a Sports Complex and to provide funding for capital improvements to Soldier's Creek Park. Bond issue is payable through a pledge of general (non-ad valorem) revenues.
- **Special Obligation Revenue & Refinance Bond 2022– 21250** The \$165,175,000 Special Obligation Revenue Bonds, Series 2022 were issued to repay in full the County's outstanding Capital Improvement Bond Anticipation Note, Series 2020, the proceeds of which were used to provide interim financing for the acquisition, construction, equipping and installation of the County's Five Points Development Project; finance the costs of the Project and pay costs of issuance of the Series 2022 bonds.

# FUND STRUCTURE OVERVIEW

- **Sales Tax Revenue Bonds 2001 – 22500** The \$35,365,000 Sales Tax Revenue Bonds, Series 2005A were issued for the purpose of financing all or a portion of the renovation and expansion of the County’s John E. Polk Correctional Facility. The \$39,700,000 Sales Tax Revenue Refunding Bonds, Series 2005B were issued to advance refund the Series 2001 Bonds maturing in the years 2012 through 2031. The \$47,975,000 Sales Tax Revenue Bonds, Series 2001 were issued to finance a portion of the cost of design, acquisition and construction of the courthouse expansion and renovation project.
- **Capital Improvement Revenue Bond Series – 22600** The \$19,674,000 Capital Improvement Revenue Bond, Series 2021 was issued to refund the 2013A and 2013B Bonds secured by general revenues and the 2012 Capital Improvement Revenue Bond which was secured by County Shared Revenues.

## Capital Project Funds:

- **Capital Improvement Revenue Bonds, Series 2012 (P25 System) – 30600** Account for proceeds of County 2012 shared revenue bonds to upgrade the Public Safety Communications P25 Radio System and rebuild Communications Towers.
- **Sports Complex/Soldier’s Creek Project Fund – 30700** Account for proceeds of County 2014 general revenue bonds to construct a Sports Complex and provide capital improvements to Soldier’s Creek Park.
- **Natural Lands/Trails Capital Project Fund – 32100** Account for proceeds of general obligation bonds to acquire, preserve, and restore environmentally sensitive lands within Seminole County.
- **Courthouse Projects Fund – 32200** Account for proceeds of Sales Tax Revenue Bonds for courthouse construction/capital improvements.
- **Five Points Development Fund – 32300** Account for proceeds of a line of credit and future bond issuances to fund Phase 1 of the Five Points Development Project, to include a new Court Annex, Parking Garage, District Energy Plant, and renovations to the existing Criminal Justice Center.



# FUND STRUCTURE OVERVIEW

## PROPRIETARY FUNDS

Enterprise Funds	Internal Service Funds
<ul style="list-style-type: none"> <li>•Water and Sewer Funds ▼</li> <li>•Solid Waste Funds</li> <li>•Wekiva Golf Course</li> </ul>	<ul style="list-style-type: none"> <li>•Property/Liability Insurance Fund</li> <li>•Worker’s Compensation Fund</li> <li>•Health Insurance Fund</li> </ul>

▼ Indicates Major Fund

### Enterprise Funds:

- **Water and Sewer Funds – 401XX** Account for the provision of water and sewer services to residents of the unincorporated areas of the County as well as portions of three municipalities: the City of Longwood, the City of Lake Mary and the City of Oviedo. Related activities include, but are not limited to, administration, operation, maintenance, financing and related debt service, and billing and collection.
- **Solid Waste Funds – 402XX** Account for the provision of solid waste disposal services to the general public on a user-charge basis. Related activities include, but not limited to, administration, operation, maintenance, financing and related debt service.
- **Wekiva Golf Course Fund – 403XX** Account for the provision of recreational services provided by the Wekiva Golf Course. Activities include, operations of the golf course, membership dues, and food and beverage sales.

### Internal Service Funds:

- **Property/Liability Insurance Fund – 50100** Account for insurance utilized by the County, including self-insurance, for general and property liability insurance. Reimbursements for these costs are allocated countywide.
- **Worker’s Compensation Fund – 50200** Account for all types of insurance utilized by the County, including self-insurance, for workers’ compensation. Reimbursements for these costs are allocated countywide.
- **Health Insurance Fund – 50300** Account for insurance utilized by the County, including self-insurance, for employee group health and life insurance. Reimbursements for these costs are allocated countywide.

***There are no additional funds for Board of County Commissioner Operations included in the audited financial statements that are not included in this report. This document does not include funds managed by the Constitutional Officers once transferred.***

# FUND STRUCTURE SUMMARY

	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>GENERAL FUNDS</b>					
00100 GENERAL FUND	301,151,892	384,939,080	411,064,579	26,125,499	6.8%
00103 NATURAL LAND ENDOWMENT	163,404	62,500	115,500	53,000	84.8%
00104 BOATING IMPROVEMENT FUND	650,021	50,000	155,000	105,000	210.0%
00105 SEMINOLE FOREVER FUND	0	3,832,469	8,081,024	4,248,555	110.9%
00108 FACILITIES MAINTENANCE FUND	1,554,253	8,111,551	3,545,000	(4,566,551)	-56.3%
00109 FLEET REPLACEMENT FUND	1,669,632	2,406,464	1,020,000	(1,386,464)	-57.6%
00111 TECH REPLACEMENT FUND	477,465	670,798	575,798	(95,000)	-14.2%
00112 MAJOR PROJECTS FUND	28,034,121	18,753,334	517,500	(18,235,834)	-97.2%
00113 COUNTYWIDE UTILITIES	0	1,925,000	2,372,488	447,488	23.2%
12200 ARBOR VIOLATION TRUST FUND	0	250,863	137,000	(113,863)	-45.4%
12300 ALCOHOL/DRUG ABUSE FUND	40,000	55,000	35,000	(20,000)	-36.4%
13000 STORMWATER FUND	28,273	0	0	0	
13100 ECONOMIC DEVELOPMENT	1,853,960	1,494,293	1,874,864	380,571	25.5%
60301 BOCC AGENCY FUND	220	38,000	70,000	32,000	84.2%
60303 LIBRARIES-DESIGNATED	109,749	50,000	50,000	0	0.0%
60304 ANIMAL SERVICES DONATIONS	137,369	45,000	60,000	15,000	33.3%
60305 HISTORICAL COMMISSION	0	24,000	30,000	6,000	25.0%
60308 ADULT DRUG COURT	17,667	0	0	0	
60310 EXTENSION SERVICE PROGRAMS	0	0	0	0	
<b>GENERAL FUNDS Total</b>	<b>335,888,027</b>	<b>422,708,352</b>	<b>429,703,753</b>	<b>6,995,401</b>	<b>1.7%</b>

## SPECIAL REVENUE FUNDS

00101 POLICE EDUCATION FUND	150,000	150,000	350,000	200,000	133.3%
00110 ADULT DRUG COURT GRANT FUND	746,138	0	0	0	
10101 TRANSPORTATION TRUST FUND	22,387,126	26,385,282	23,460,212	(2,925,070)	-11.1%
10102 NINTH-CENT FUEL TAX FUND	10,625,196	12,294,420	14,092,911	1,798,491	14.6%
10103 SUNRAIL OPERATIONS	46,851	500,000	11,692,119	11,192,119	2238.4%
10104 SIDEWALK DEVELOPER FUND	0	0	0	0	
10400 BUILDING PROGRAM	6,734,247	11,475,500	9,525,500	(1,950,000)	-17.0%
11000 TOURISM PARKS 1,2,3 CENT	3,123,337	9,130,000	10,450,000	1,320,000	14.5%
11001 TOURISM SPORTS 4 & 6 CENT	2,278,737	4,712,500	5,112,500	400,000	8.5%
11200 FIRE PROTECTION FUND	85,339,019	130,160,000	144,704,674	14,544,674	11.2%
11201 FIRE PROT -REPLACE & RENEW	471	0	0	0	
11400 COURT SUPP TECH FEE (ARTV)	1,241,299	1,363,824	1,351,000	(12,824)	-0.9%
11500 1991 INFRASTRUCTURE SALES TAX	8,655,626	500,000	0	(500,000)	-100.0%
11541 2001 INFRASTRUCTURE SALES TAX	1,686,620	2,550,000	0	(2,550,000)	-100.0%
11560 2014 INFRASTRUCTURE SALES TAX	46,710,875	81,200,000	48,400,000	(32,800,000)	-40.4%
11641 PUBLIC WORKS-INTERLOCAL AGMT	869,752	0	0	0	
11800 EMS TRUST FUND	104,870	0	43,762	43,762	
11901 COMMUNITY DEV BLK GRANT	2,419,765	2,176,335	2,200,355	24,020	1.1%
11902 HOME PROGRAM GRANT	528,860	987,771	840,010	(147,761)	-15.0%
11904 EMERGENCY SHELTER GRANTS	473,151	190,975	190,975	0	0.0%

# FUND STRUCTURE SUMMARY

	FY23	FY24	FY25		
	ACTUALS	ADOPTED BUDGET	ADOPTED BUDGET	VARIANCE	%
11905 COMMUNITY SVC BLOCK GRANT	250,764	0	287,972	287,972	
11908 DISASTER PREPAREDNESS	223,123	225,623	246,262	20,639	9.1%
11909 MOSQUITO CONTROL GRANT	78,579	78,579	61,856	(16,723)	-21.3%
11912 PUBLIC SAFETY GRANTS (STATE)	390,334	402,800	2,800	(400,000)	-99.3%
11915 PUBLIC SAFETY GRANTS (FEDERAL)	3,222,297	0	0	0	
11916 PUBLIC WORKS GRANTS	4,379,622	13,069,110	0	(13,069,110)	-100.0%
11917 LEISURE SERVICES GRANTS	1,055,513	100,000	0	(100,000)	-100.0%
11919 COMMUNITY SVC GRANTS	652,234	671,759	761,567	89,808	13.4%
11920 NEIGHBOR STABIL PROG GRANT	355,780	50,010	0	(50,010)	-100.0%
11925 DCF REINVESTMENT GRANT FUND	247,631	0	0	0	
11930 RESOURCE MGMT GRANTS	229,324	1,837,426	810,848	(1,026,578)	-55.9%
11931 HOMELESSNESS GRANTS	1,135	0	0	0	
11932 MISCELLANEOUS GRANTS	30,095	0	0	0	
11933 FEDERAL MITIGATION GRANTS	2,843,291	0	1,356,262	1,356,262	
11935 FEDERAL CARES ACT GRANTS	0	0	0	0	
11936 FEDERAL EMER RENTAL ASSIST	1,543,714	0	0	0	
11937 AMERICAN RESC PLN-SLFRF ARPA	27,671,689	13,833,334	0	(13,833,334)	-100.0%
11940 ENVIRONMENTAL SVCS GRANTS	0	1,000,000	2,211,450	1,211,450	121.1%
11942 FIRE GRANTS FEDERAL	0	0	0	0	
12021 SHIP AFFORDABLE HOUSING 20/21	722,548	0	0	0	
12022 SHIP AFFORDABLE HOUSING 21/22	1,189,388	0	0	0	
12023 SHIP AFFORDABLE HOUSING 22/23	537,314	0	0	0	
12024 SHIP AFFORDABLE HOUSING 23/24	20,715	0	0	0	
12025 SHIP AFFORDABLE HOUSING 24/25	0	0	0	0	
12026 SHIP AFFORDABLE HOUSING 25/26	0	0	5,524,124	5,524,124	
12101 LAW ENFORCEMENT TST-LOCAL	144,912	0	0	0	
12102 LAW ENFORCEMENT TST-FED DOJ	135,208	0	0	0	
12103 LAW ENFORCEMENT TST-FED TREA	85,187	0	0	0	
12302 TEEN COURT	169,070	213,429	72,000	(141,429)	-66.3%
12303 OPIOID SETTLEMENT	0	0	9,164,285	9,164,285	
12500 EMERGENCY 911 FUND	2,234,842	5,950,000	7,100,000	1,150,000	19.3%
12601 ARTERIAL IMPACT FEE (12-31-21)	10,455	0	0	0	
12602 NORTH COLLECT IMPACT FEE (EXP)	0	0	0	0	
12603 WEST COLLECT IMPACT FEE (EXP)	0	6,000	0	(6,000)	-100.0%
12604 EAST COLLECT IMPACT FEE (EXP)	107,258	2,500	2,500	0	0.0%
12605 SOUTH CN IMPACT FEE (12-31-21)	0	0	0	0	
12606 MOBILITY FEE CORE DISTRICT	0	1,125,000	645,000	(480,000)	-42.7%
12607 MOBILITY FEE RURAL DISTRICT	0	255,000	205,000	(50,000)	-19.6%
12608 MOBILITY FEE SUBURBAN EAST DIS	0	2,500,000	1,310,000	(1,190,000)	-47.6%
12609 MOBILITY FEE SUBURBAN WEST	0	335,000	155,000	(180,000)	-53.7%
12801 FIRE/RESCUE-IMPACT FEE	0	335,000	705,000	370,000	110.4%
12802 LAW ENFORCEMENT-IMPACT FEE	0	0	0	0	
12804 LIBRARY-IMPACT FEE	240,818	526,000	626,000	100,000	19.0%

## FUND STRUCTURE SUMMARY

	FY23	FY24	FY25		
	ACTUALS	ADOPTED BUDGET	ADOPTED BUDGET	VARIANCE	%
12805 DRAINAGE-IMPACT FEE	0	7,000	0	(7,000)	-100.0%
13300 17/92 REDEVELOPMENT TI FUND	595,218	0	0	0	
15000 MSBU STREET LIGHTING	2,707,727	2,805,500	2,595,000	(210,500)	-7.5%
15100 MSBU RESIDENTIAL SOLID WASTE	19,734,394	24,830,000	26,850,000	2,020,000	8.1%
16000 MSBU PROGRAM	533,360	1,814,933	1,647,011	(167,922)	-9.3%
16005 MSBU MILLS (LM/AWC)	8,973	657,843	738,140	80,297	12.2%
16006 MSBU PICKETT AQUATIC (LM/AWC)	3,820	482,941	567,588	84,647	17.5%
16007 MSBU AMORY (LM/AWC)	6,894	27,522	31,436	3,914	14.2%
16010 MSBU CEDAR RIDGE (GRND MAINT	24,218	79,100	94,100	15,000	19.0%
16013 MSBU HOWELL CREEK (LM/AWC)	3,048	12,717	7,345	(5,372)	-42.2%
16020 MSBU HORSESHOE (LM/AWC)	9,433	37,771	35,615	(2,156)	-5.7%
16021 MSBU MYRTLE (LM/AWC)	5,247	33,638	37,305	3,667	10.9%
16023 MSBU SPRING WD LAKE (LM/AWC)	2,469	45,335	49,435	4,100	9.0%
16024 MSBU LAKE OF THE WDS(LM/AWC)	12,828	128,874	139,780	10,906	8.5%
16025 MSBU MIRROR (LM/AWC)	18,312	69,642	79,385	9,743	14.0%
16026 MSBU SPRING (LM/AWC)	10,207	223,000	248,000	25,000	11.2%
16027 MSBU SPRINGWD WTRWY (LM/AW	4,177	55,465	59,045	3,580	6.5%
16028 MSBU BURKETT (LM/AWC)	3,319	76,407	79,850	3,443	4.5%
16030 MSBU SWEETWATER CV (LM/AWC)	53,385	52,261	59,613	7,352	14.1%
16031 MSBU LAKE ASHER AWC	4,208	18,355	20,440	2,085	11.4%
16032 MSBU ENGLISH ESTATES (LM/AWC)	1,765	15,071	17,475	2,404	16.0%
16033 MSBU GRACE LAKE (LM/AWC)	7,975	37,770	53,770	16,000	42.4%
16035 MSBU BUTTONWD POND (LM/AWC)	2,447	23,530	23,530	0	0.0%
16036 MSBU HOWELL LAKE (LM/AWC)	19,327	661,450	781,450	120,000	18.1%
16037 MSBU LK LINDEN (LM/AWC)	2,101	4,550	7,550	3,000	65.9%
16039 MSBU RICE LAKE (LM)	0	0	12,989	12,989	
16040 MSBU TWIN LAKES (LM)	0	0	6,780	6,780	
16073 MSBU SYLVAN LAKE (AWC)	17,338	192,539	217,702	25,163	13.1%
16077 MSBU LITTLE LK HOWELL/TUSK	8,160	48,016	62,126	14,110	29.4%
16080 MSBU E CRYSTAL CHAIN OF LAKES	18,260	39,023	41,980	2,957	7.6%
<b>SPECIAL REVENUE FUNDS Total</b>	<b>266,713,393</b>	<b>358,773,430</b>	<b>338,226,384</b>	<b>(20,547,046)</b>	<b>-5.7%</b>
<b>DEBT SERVICE FUNDS</b>					
21200 GENERAL REVENUE DEBT	0	0	0	0	
21210 FIVE POINTS LINE OF CREDIT	48,009,629	0	0	0	
21235 GENERAL REVENUE DEBT - 2014	1,641,000	1,638,400	1,639,800	1,400	0.1%
21250 SPEC OBL REV & REF BOND - 2022	9,025,976	8,343,475	8,343,475	0	0.0%
22500 SALES TAX BONDS	4,981,563	4,979,614	4,981,264	1,650	0.0%
22600 CAPITAL IMP REV BOND SER 2021	3,162,698	3,149,798	3,147,175	(2,623)	-0.1%
<b>DEBT SERVICE FUNDS Total</b>	<b>66,820,866</b>	<b>18,111,287</b>	<b>18,111,714</b>	<b>427</b>	<b>0.0%</b>

## FUND STRUCTURE SUMMARY

	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>CAPITAL FUNDS</i></b>					
30600 INFRASTRUCTURE IMP OP FUND	0	630,000	670,000	40,000	6.3%
32000 JAIL PROJECT/2005	0	0	0	0	
32100 NATURAL LANDS/TRAILS	57,524	570,000	100,000	(470,000)	-82.5%
32200 COURTHOUSE PROJECTS FUND	0	15,000	20,000	5,000	33.3%
32300 FIVE POINTS DEV FUND	75,095,642	0	5,000,000	5,000,000	
<b><i>CAPITAL FUNDS Total</i></b>	<b><i>75,153,165</i></b>	<b><i>1,215,000</i></b>	<b><i>5,790,000</i></b>	<b><i>4,575,000</i></b>	<b><i>376.5%</i></b>
<b><i>ENTERPRISE FUNDS</i></b>					
40100 WATER AND SEWER FUND	113,188,562	96,733,000	127,533,000	30,800,000	31.8%
40102 CONNECTION FEES-WATER	500,000	3,837,000	3,237,000	(600,000)	-15.6%
40103 CONNECTION FEES-SEWER	903,175	15,550,000	13,050,000	(2,500,000)	-16.1%
40107 WATER & SEWER DEBT SVCRES	0	14,008,275	14,008,275	0	0.0%
40108 WATER & SEWER CAPITAL IMP	9,062,467	22,300,000	30,600,000	8,300,000	37.2%
40115 WATER & SEWER BOND 2015A&B	(880,242)	0	0	0	
40119 WATER & SEWER BOND 2019	(436,585)	0	0	0	
40201 SOLID WASTE FUND	23,636,842	29,555,833	31,713,833	2,158,000	7.3%
40204 LANDFILL MANAGEMENT ESCROW	0	24,160,460	26,110,460	1,950,000	8.1%
40301 WEKIVA GOLF COURSE FUND	1,908,148	3,811,000	2,118,380	(1,692,620)	-44.4%
<b><i>ENTERPRISE FUNDS Total</i></b>	<b><i>147,882,367</i></b>	<b><i>209,955,568</i></b>	<b><i>248,370,948</i></b>	<b><i>38,415,380</i></b>	<b><i>18.3%</i></b>
<b><i>INTERNAL SERVICE FUNDS</i></b>					
50100 PROPERTY LIABILITY FUND	4,326,476	7,870,000	7,670,000	(200,000)	-2.5%
50200 WORKERS COMPENSATION FUND	1,750,438	8,775,000	9,825,000	1,050,000	12.0%
50300 HEALTH INSURANCE FUND	26,115,724	43,930,000	41,400,000	(2,530,000)	-5.8%
<b><i>INTERNAL SERVICE FUNDS Total</i></b>	<b><i>32,192,638</i></b>	<b><i>60,575,000</i></b>	<b><i>58,895,000</i></b>	<b><i>(1,680,000)</i></b>	<b><i>-2.8%</i></b>
<b>Grand Total</b>	<b>924,650,456</b>	<b>1,071,338,637</b>	<b>1,099,097,799</b>	<b>27,759,162</b>	<b>2.6%</b>

# SUMMARY OF FINANCIAL SOURCES & USES

BY FUND MAJOR - ACCT MAJOR	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>GENERAL FUNDS</b>					
<i><b>SOURCES</b></i>					
310 TAXES	(225,729,859)	(247,183,100)	(266,423,100)	(19,240,000)	7.8%
320 PERMITS FEES & SPECIAL ASM	(45,604)	(63,300)	(41,500)	21,800	-34.4%
330 INTERGOVERNMENTAL REVENUE	(48,383,420)	(48,256,500)	(46,657,500)	1,599,000	-3.3%
340 CHARGES FOR SERVICES	(11,284,212)	(9,826,534)	(9,917,653)	(91,119)	0.9%
350 JUDGEMENTS FINES & FORFEIT	(811,674)	(549,000)	(589,000)	(40,000)	7.3%
360 MISCELLANEOUS REVENUES	(15,590,429)	(6,945,050)	(5,213,750)	1,731,300	-24.9%
380 OTHER SOURCES	(45,438,815)	(38,375,005)	(18,605,913)	19,769,092	-51.5%
399 FUND BALANCE	0	(71,509,863)	(82,255,337)	(10,745,474)	15.0%
<b>SOURCES Total</b>	<b>(347,284,013)</b>	<b>(422,708,352)</b>	<b>(429,703,753)</b>	<b>(6,995,401)</b>	<b>1.7%</b>
<i><b>USES</b></i>					
510 PERSONNEL SERVICES	48,485,575	55,114,447	60,439,536	5,325,090	9.7%
530 OPERATING EXPENDITURES	51,022,836	48,604,761	49,830,343	1,225,582	2.5%
540 INTERNAL SERVICE CHARGES	21,390,835	22,884,565	35,616,485	12,731,921	55.6%
550 COST ALLOCATION (CONTRA)	(42,832,929)	(48,286,663)	(62,634,357)	(14,347,694)	29.7%
560 CAPITAL OUTLAY	16,129,149	16,853,022	9,488,620	(7,364,402)	-43.7%
570 DEBT SERVICE	2,482,582	0	0	0	
580 GRANTS & AIDS	15,025,169	11,568,157	13,241,581	1,673,424	14.5%
590 INTERFUND TRANSFERS OUT	38,921,181	57,270,262	51,501,610	(5,768,652)	-10.1%
596 CONSTITUTIONAL TRANSFERS	185,263,630	193,502,293	208,071,897	14,569,604	7.5%
599 RESERVES	0	65,197,509	64,148,037	(1,049,471)	-1.6%
<b>USES Total</b>	<b>335,888,027</b>	<b>422,708,352</b>	<b>429,703,753</b>	<b>6,995,401</b>	<b>1.7%</b>

# SUMMARY OF FINANCIAL SOURCES & USES

BY FUND MAJOR - ACCT MAJOR	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>TRANSPORTATION FUNDS</b>					
<i><b>SOURCES</b></i>					
310 TAXES	(69,511,054)	(70,321,000)	(26,721,500)	43,599,500	-62.0%
320 PERMITS FEES & SPECIAL ASM	(15,876)	0	0	0	
330 INTERGOVERNMENTAL REVENUE	(5,750,177)	(5,789,596)	(12,814,596)	(7,025,000)	121.3%
340 CHARGES FOR SERVICES	(1,727,757)	(1,777,902)	(2,138,559)	(360,657)	20.3%
360 MISCELLANEOUS REVENUES	(7,524,176)	(2,010,000)	(3,285,000)	(1,275,000)	63.4%
380 OTHER SOURCES	(14,155,335)	(16,121,204)	(22,885,587)	(6,764,383)	42.0%
399 FUND BALANCE	0	(27,410,000)	(29,800,000)	(2,390,000)	8.7%
<i><b>SOURCES Total</b></i>	<i><b>(98,684,375)</b></i>	<i><b>(123,429,702)</b></i>	<i><b>(97,645,242)</b></i>	<i><b>25,784,460</b></i>	<i><b>-20.9%</b></i>
<i><b>USES</b></i>					
510 PERSONNEL SERVICES	13,270,541	15,463,100	16,398,495	935,394	6.0%
530 OPERATING EXPENDITURES	9,624,830	7,779,061	11,062,236	3,283,175	42.2%
540 INTERNAL SERVICE CHARGES	4,129,732	10,421,762	12,496,193	2,074,431	19.9%
550 COST ALLOCATION (CONTRA)	(4,497,846)	(5,076,342)	(6,872,298)	(1,795,956)	35.4%
560 CAPITAL OUTLAY	56,249,344	61,308,644	34,352,253	(26,956,391)	-44.0%
580 GRANTS & AIDS	11,299,496	14,274,081	24,299,982	10,025,901	70.2%
596 CONSTITUTIONAL TRANSFERS	36,198	39,857	47,685	7,827	19.6%
599 RESERVES	0	19,219,539	5,860,696	(13,358,842)	-69.5%
<i><b>USES Total</b></i>	<i><b>90,112,294</b></i>	<i><b>123,429,702</b></i>	<i><b>97,645,242</b></i>	<i><b>(25,784,460)</b></i>	<i><b>-20.9%</b></i>

# SUMMARY OF FINANCIAL SOURCES & USES

BY FUND MAJOR - ACCT MAJOR	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>FIRE DISTRICT FUNDS</b>					
<i><b>SOURCES</b></i>					
310 TAXES	(84,792,224)	(93,230,000)	(100,606,000)	(7,376,000)	7.9%
320 PERMITS FEES & SPECIAL ASM	(412,594)	(330,000)	(295,000)	35,000	-10.6%
330 INTERGOVERNMENTAL REVENUE	(629,954)	(160,000)	(180,000)	(20,000)	12.5%
340 CHARGES FOR SERVICES	(13,419,316)	(11,200,000)	(13,203,674)	(2,003,674)	17.9%
350 JUDGEMENTS FINES & FORFEIT	(69,795)	0	0	0	
360 MISCELLANEOUS REVENUES	(3,229,353)	(525,000)	(655,000)	(130,000)	24.8%
380 OTHER SOURCES	(159,733)	(50,000)	(70,000)	(20,000)	40.0%
399 FUND BALANCE	0	(25,000,000)	(30,400,000)	(5,400,000)	21.6%
<i><b>SOURCES Total</b></i>	<i><b>(102,712,968)</b></i>	<i><b>(130,495,000)</b></i>	<i><b>(145,409,674)</b></i>	<i><b>(14,914,674)</b></i>	<i><b>11.4%</b></i>
<i><b>USES</b></i>					
510 PERSONNEL SERVICES	62,911,692	68,573,295	79,134,557	10,561,262	15.4%
530 OPERATING EXPENDITURES	7,254,198	7,375,933	7,654,120	278,187	3.8%
540 INTERNAL SERVICE CHARGES	8,443,685	9,093,177	9,954,039	860,863	9.5%
560 CAPITAL OUTLAY	4,301,187	7,821,447	17,241,634	9,420,187	120.4%
580 GRANTS & AIDS	751,489	785,000	1,218,898	433,898	55.3%
590 INTERFUND TRANSFERS OUT	382,570	422,244	411,724	(10,520)	-2.5%
596 CONSTITUTIONAL TRANSFERS	1,294,668	1,411,156	1,490,502	79,346	5.6%
599 RESERVES	0	35,012,748	28,304,200	(6,708,548)	-19.2%
<i><b>USES Total</b></i>	<i><b>85,339,490</b></i>	<i><b>130,495,000</b></i>	<i><b>145,409,674</b></i>	<i><b>14,914,674</b></i>	<i><b>11.4%</b></i>



# SUMMARY OF FINANCIAL SOURCES & USES

BY FUND MAJOR - ACCT MAJOR	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>SPECIAL REVENUE FUNDS</b>					
<i><b>SOURCES</b></i>					
310 TAXES	(6,893,367)	(6,500,000)	(6,500,000)	0	0.0%
320 PERMITS FEES & SPECIAL ASM	(33,207,237)	(33,066,930)	(31,572,012)	1,494,918	-4.5%
330 INTERGOVERNMENTAL REVENUE	(52,491,222)	(37,073,722)	(17,138,243)	19,935,479	-53.8%
340 CHARGES FOR SERVICES	(2,872,255)	(2,489,283)	(2,348,032)	141,251	-5.7%
350 JUDGEMENTS FINES & FORFEIT	(186,236)	0	0	0	
360 MISCELLANEOUS REVENUES	(3,246,955)	(377,765)	(3,404,800)	(3,027,035)	801.3%
380 OTHER SOURCES	(429,485)	(869,305)	(614,881)	254,424	-29.3%
399 FUND BALANCE	0	(24,471,723)	(33,593,500)	(9,121,777)	37.3%
<i><b>SOURCES Total</b></i>	<i><b>(99,326,757)</b></i>	<i><b>(104,848,728)</b></i>	<i><b>(95,171,468)</b></i>	<i><b>9,677,260</b></i>	<i><b>-9.2%</b></i>
<i><b>USES</b></i>					
510 PERSONNEL SERVICES	9,962,940	8,550,216	7,892,008	(658,208)	-7.7%
530 OPERATING EXPENDITURES	32,432,457	38,343,365	44,437,095	6,093,730	15.9%
540 INTERNAL SERVICE CHARGES	1,290,424	1,396,559	1,460,245	63,686	4.6%
560 CAPITAL OUTLAY	9,923,832	14,579,707	7,766,408	(6,813,299)	-46.7%
570 DEBT SERVICE	186,100	100,000	50,000	(50,000)	-50.0%
580 GRANTS & AIDS	8,112,341	4,237,628	11,087,819	6,850,191	161.7%
590 INTERFUND TRANSFERS OUT	28,609,446	15,745,217	1,919,510	(13,825,707)	-87.8%
596 CONSTITUTIONAL TRANSFERS	744,070	745,690	1,914,000	1,168,310	156.7%
599 RESERVES	0	21,150,346	18,644,383	(2,505,963)	-11.8%
<i><b>USES Total</b></i>	<i><b>91,261,610</b></i>	<i><b>104,848,728</b></i>	<i><b>95,171,468</b></i>	<i><b>(9,677,260)</b></i>	<i><b>-9.2%</b></i>

# SUMMARY OF FINANCIAL SOURCES & USES

BY FUND MAJOR - ACCT MAJOR	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>DEBT SERVICE FUNDS</b>					
<i><b>SOURCES</b></i>					
360 MISCELLANEOUS REVENUES	(57,189)	0	0	0	
380 OTHER SOURCES	(66,830,441)	(18,111,287)	(18,111,714)	(427)	0.0%
399 FUND BALANCE	0	0	0	0	
<b><i>SOURCES Total</i></b>	<b><i>(66,887,630)</i></b>	<b><i>(18,111,287)</i></b>	<b><i>(18,111,714)</i></b>	<b><i>(427)</i></b>	<b><i>0.0%</i></b>
<i><b>USES</b></i>					
570 DEBT SERVICE	66,820,866	18,111,287	18,111,714	427	0.0%
590 INTERFUND TRANSFERS OUT	0	0	0	0	
<b><i>USES Total</i></b>	<b><i>66,820,866</i></b>	<b><i>18,111,287</i></b>	<b><i>18,111,714</i></b>	<b><i>427</i></b>	<b><i>0.0%</i></b>
<b>CAPITAL FUNDS</b>					
<i><b>SOURCES</b></i>					
360 MISCELLANEOUS REVENUES	(4,255,243)	0	0	0	
380 OTHER SOURCES	(167,287,422)	0	0	0	
399 FUND BALANCE	0	(1,215,000)	(5,790,000)	(4,575,000)	376.5%
<b><i>SOURCES Total</i></b>	<b><i>(171,542,665)</i></b>	<b><i>(1,215,000)</i></b>	<b><i>(5,790,000)</i></b>	<b><i>(4,575,000)</i></b>	<b><i>376.5%</i></b>
<i><b>USES</b></i>					
510 PERSONNEL SERVICES	52,607	55,842	0	(55,842)	-100.0%
530 OPERATING EXPENDITURES	13,699	0	0	0	
560 CAPITAL OUTLAY	25,482,698	0	5,000,000	5,000,000	
590 INTERFUND TRANSFERS OUT	49,604,162	0	0	0	
599 RESERVES	0	1,159,158	790,000	(369,158)	-31.8%
<b><i>USES Total</i></b>	<b><i>75,153,165</i></b>	<b><i>1,215,000</i></b>	<b><i>5,790,000</i></b>	<b><i>4,575,000</i></b>	<b><i>376.5%</i></b>

# SUMMARY OF FINANCIAL SOURCES & USES

BY FUND MAJOR - ACCT MAJOR	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>ENTERPRISE FUNDS</b>					
<b>SOURCES</b>					
330 INTERGOVERNMENTAL REVENUE	0	0	0	0	
340 CHARGES FOR SERVICES	(88,925,848)	(87,636,000)	(94,641,380)	(7,005,380)	8.0%
360 MISCELLANEOUS REVENUES	(13,007,074)	(5,480,000)	(6,040,000)	(560,000)	10.2%
380 OTHER SOURCES	(43,414,626)	(5,481,293)	(22,081,293)	(16,600,000)	302.8%
399 FUND BALANCE	0	(111,358,275)	(125,608,275)	(14,250,000)	12.8%
<b>SOURCES Total</b>	<b>(145,347,548)</b>	<b>(209,955,568)</b>	<b>(248,370,948)</b>	<b>(38,415,380)</b>	<b>18.3%</b>
<b>USES</b>					
510 PERSONNEL SERVICES	16,726,694	20,733,135	20,622,314	(110,822)	-0.5%
530 OPERATING EXPENDITURES	59,870,488	32,387,019	35,194,729	2,807,710	8.7%
540 INTERNAL SERVICE CHARGES	9,439,561	9,470,953	9,879,026	408,073	4.3%
560 CAPITAL OUTLAY	10,930,311	25,726,457	45,379,100	19,652,643	76.4%
570 DEBT SERVICE	8,792,687	16,581,485	16,574,610	(6,875)	0.0%
580 GRANTS & AIDS	8,000	15,000	15,000	0	0.0%
590 INTERFUND TRANSFERS OUT	42,114,626	3,010,460	21,810,460	18,800,000	624.5%
599 RESERVES	0	102,031,059	98,895,709	(3,135,350)	-3.1%
<b>USES Total</b>	<b>147,882,367</b>	<b>209,955,568</b>	<b>248,370,948</b>	<b>38,415,380</b>	<b>18.3%</b>
<b>INTERNAL SERVICE FUNDS</b>					
<b>SOURCES</b>					
340 CHARGES FOR SERVICES	(31,391,133)	(34,150,000)	(34,250,000)	(100,000)	0.3%
360 MISCELLANEOUS REVENUES	(3,082,987)	(1,375,000)	(1,345,000)	30,000	-2.2%
399 FUND BALANCE	0	(25,050,000)	(23,300,000)	1,750,000	-7.0%
<b>SOURCES Total</b>	<b>(34,474,120)</b>	<b>(60,575,000)</b>	<b>(58,895,000)</b>	<b>1,680,000</b>	<b>-2.8%</b>
<b>USES</b>					
510 PERSONNEL SERVICES	998,109	1,186,527	1,365,350	178,823	15.1%
530 OPERATING EXPENDITURES	31,106,380	37,205,484	36,787,234	(418,250)	-1.1%
540 INTERNAL SERVICE CHARGES	88,149	95,991	100,666	4,675	4.9%
560 CAPITAL OUTLAY	0	156,000	0	(156,000)	-100.0%
599 RESERVES	0	21,930,998	20,641,750	(1,289,249)	-5.9%
<b>USES Total</b>	<b>32,192,638</b>	<b>60,575,000</b>	<b>58,895,000</b>	<b>(1,680,000)</b>	<b>-2.8%</b>

# FUND - DEPARTMENT RELATIONSHIP STRUCTURE

BY FUND TYPE	CONSTITUTIONALS ADMIN	COURT SUPPORT	PARKS & REC	COMMUNITY SVCS FIRE	PUBLIC WORKS	ENVIRONMENTAL SVCS UTILITIES	EMERGENCY SVCS	DEVELOPMENT MGMT FLEET & FACILITIES	RESOURCE MGMT INFO TECH
GENERAL FUND									
GENERAL SUB-FUNDS									
TRANSPORTATION FUNDS									
FIRE DISTRICT FUND									
BUILDING FUND									
TOURISM FUNDS									
SALES TAX FUNDS									
IMPACT FEE FUNDS									
COURT FUNDS									
GRANT FUNDS									
SPECIAL REVENUE FUNDS									
LAW ENFORCEMENT FUNDS									
EMERGENCY 911 FUNDS									
MSBU FUNDS									
CAPITAL FUNDS									
PARK FUNDS									
WATER & SEWER FUNDS									
SOLID WASTE FUNDS									
INTERNAL SERVICE FUNDS									
AGENCY FUNDS									

# HISTORY OF MAJOR REVENUE SOURCES

Per Uniform Accounting Standards, Seminole County classifies all revenues into the following categories: Taxes, Permit Fees & Special Assessments, Intergovernmental Revenue, Charges for Services, Judgement Fines, and Miscellaneous Revenues. Detail explanations for Seminole County’s significant revenues are listed below.

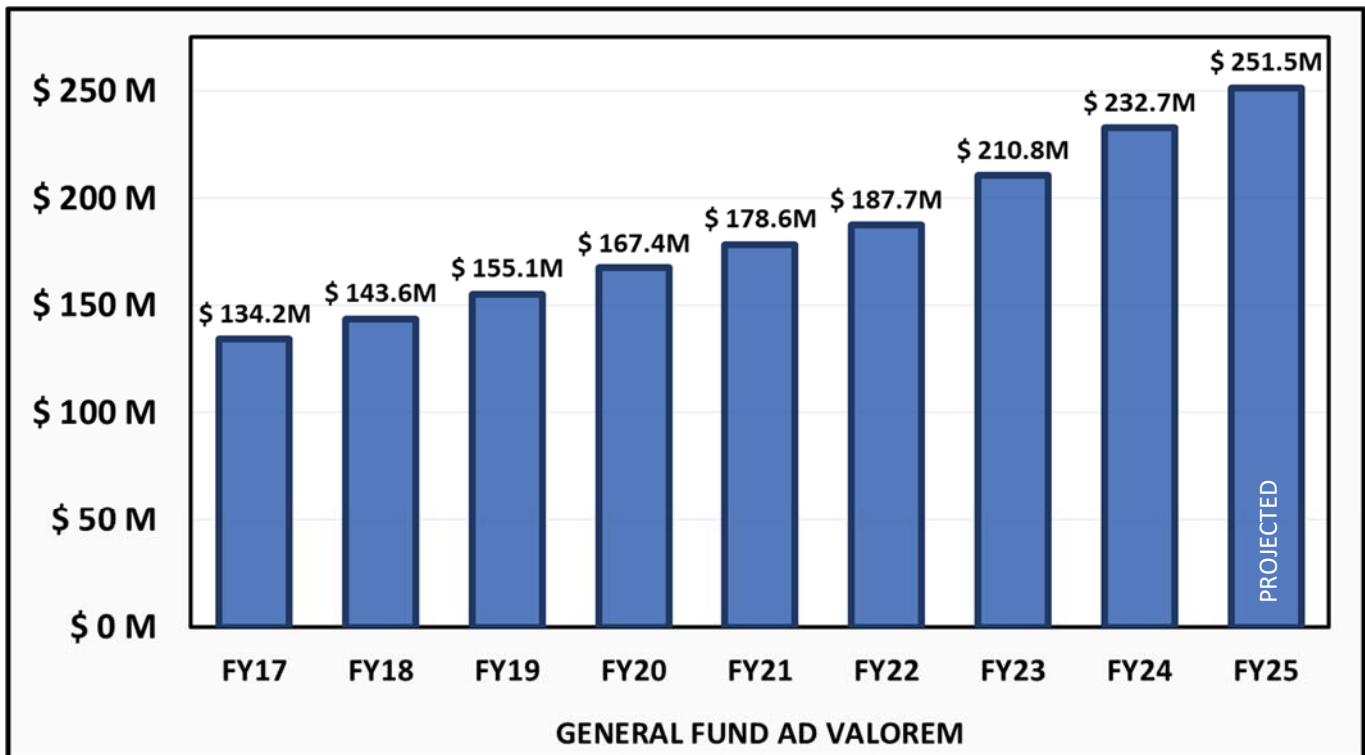
***The revenues represented in this report make up approximately 75% of overall Countywide Revenues.***

## Ad Valorem Property Taxes:

This revenue is generated based on a millage rate charged on the taxable value of real estate and tangible personal property. The Property Appraiser's Office assesses each properties value as of January 1 each year and certifies the just market value less exemptions to the taxing authority by July 1st. In compliance with Florida laws and "Truth in Millage" requirements, taxing authorities determine the "millage" or "property tax" rates to be levied within their jurisdiction as part of the annual budget process.

Seminole County BCC controls three current Ad Valorem taxing districts: the Countywide General Fund, Unincorporated Road MSTU, Fire MSTU millage rates. The General Millage is paid by all properties in the County. The Road District MSTU is paid only by properties in the Unincorporated regions. The Fire/Rescue MSTU is includes unincorporated as well as the Cities of Altamonte Springs, Winter Springs, and Casselberry. Separate millages are levied by the School Board, seven municipalities, and St. Johns River Water Management District. Those millage rates and revenues generated are not controlled by the BCC.

***Ad Valorem Revenues represent 52% of overall Countywide Revenues.***

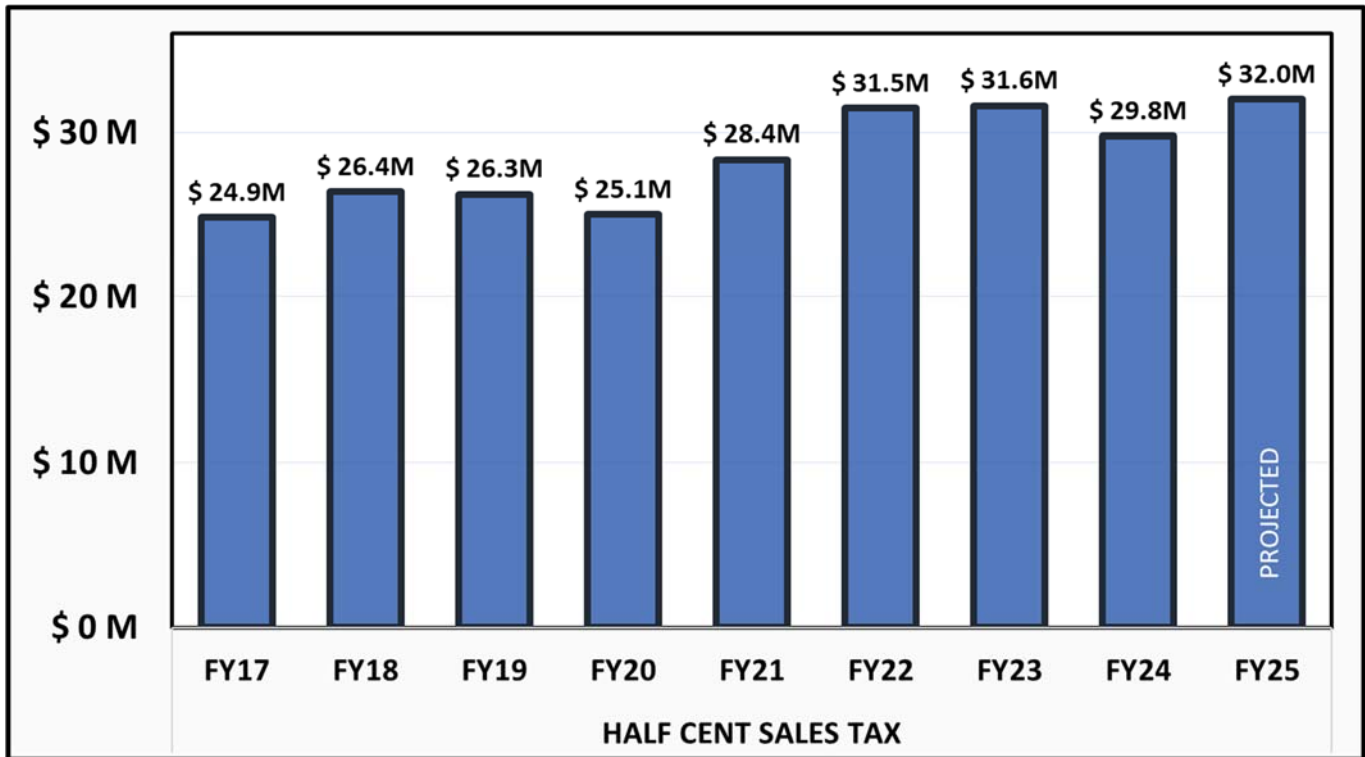


# HISTORY OF MAJOR REVENUE SOURCES

## Half-Cent Sales Tax (General Fund):

The Local Government Half-Cent Sales Tax Program is the largest of all state shared revenue sources for local governments. This revenue is part of the 6% sales tax levied by the State and distributed to all 67 Counties in Florida. Seminole County receives 8.9744% of the statewide collection based on population. The program’s primary purpose is to provide relief from ad valorem and utility taxes in addition to providing revenue for local programs. Seminole County’s share of the State half-cent sales tax is second only to property taxes in the General fund as a major revenue source used in support of countywide services. This revenue is separate from our local infrastructure sales tax revenue discussed below.

*Half-Cent Sales Tax Revenues represent 5% of overall Countywide Revenues.*

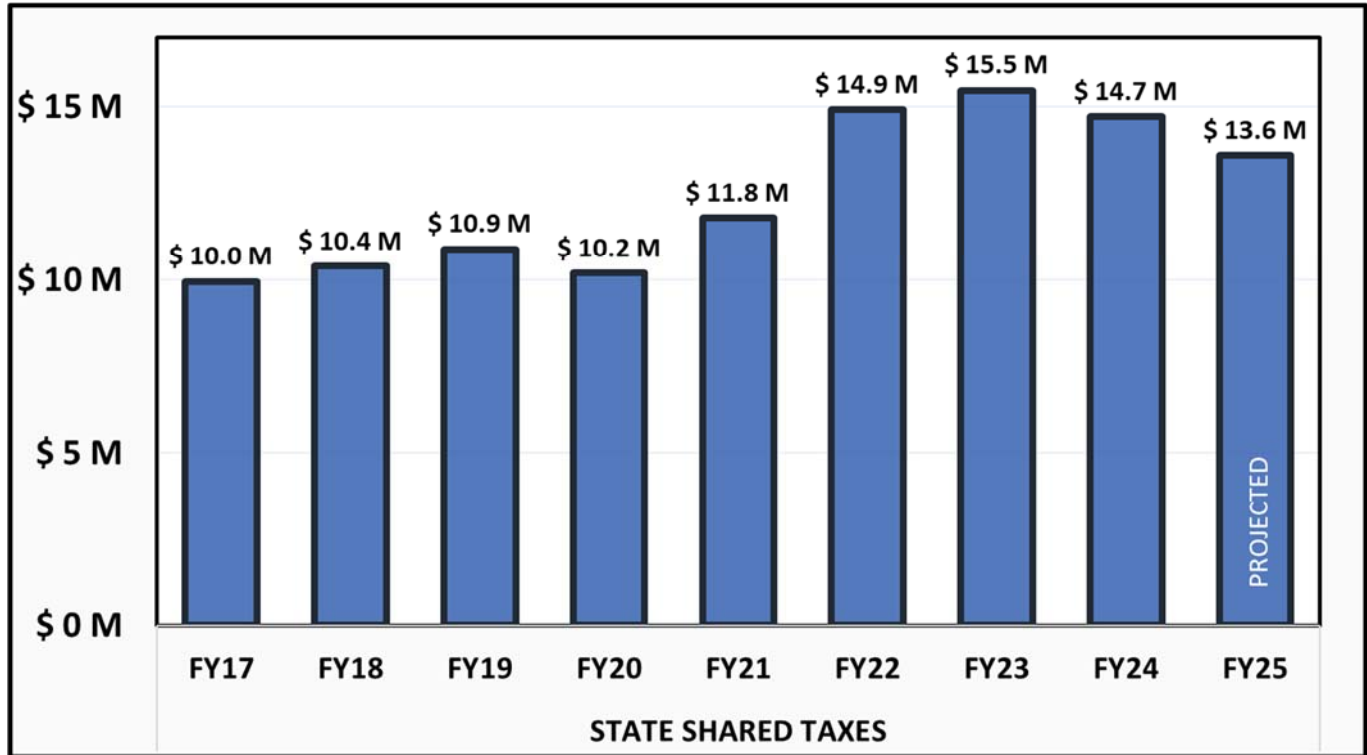


# HISTORY OF MAJOR REVENUE SOURCES

## State Revenue Sharing:

The State Revenue Sharing Program is part of the 6% sales tax levied by the State, as well as a small additional levy on the sale of cigarettes. These revenues are deposited into the General Fund for use on any government services, except for restrictions of pledging for bonded indebtedness.

*State Revenue Sharing Revenues represent 2% of overall Countywide Revenues.*



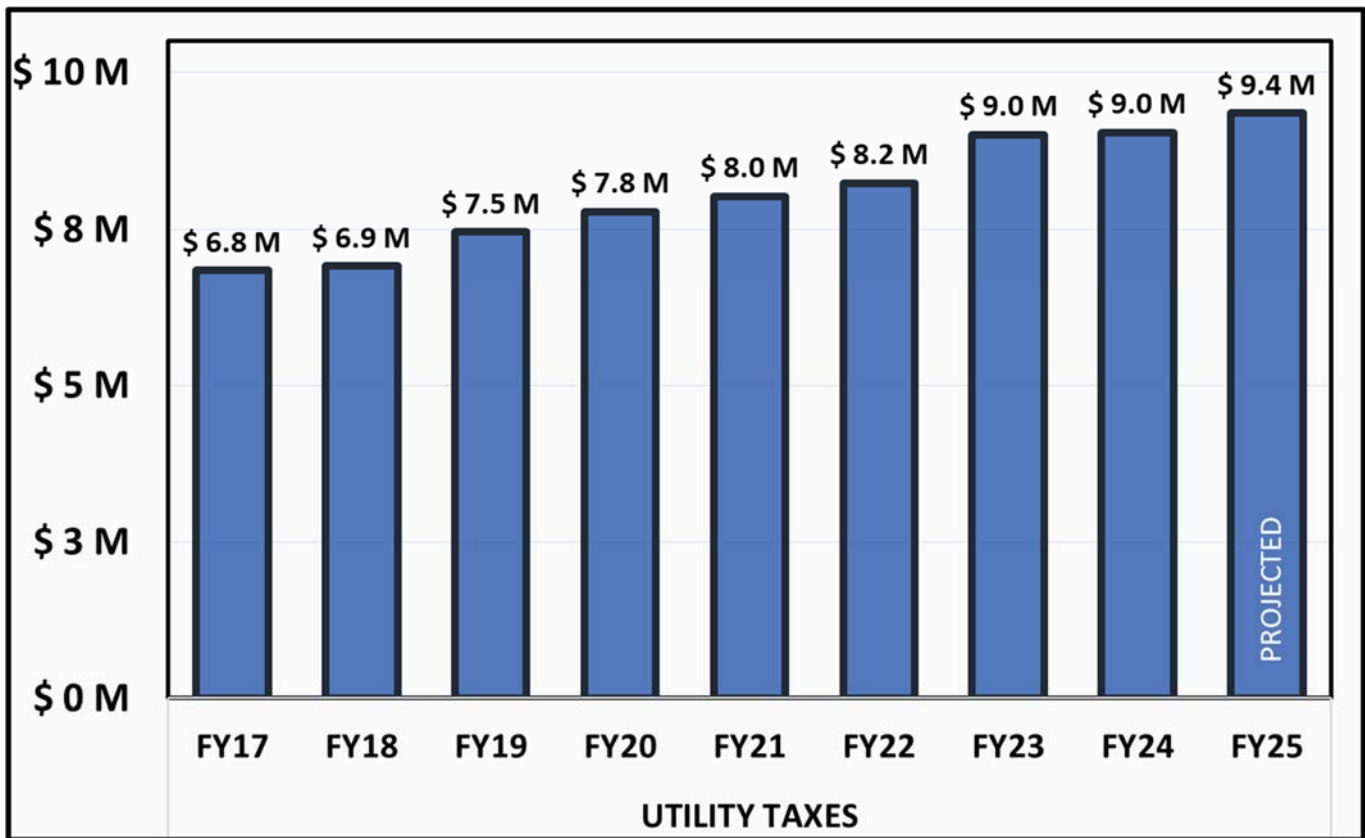
# HISTORY OF MAJOR REVENUE SOURCES

## Utility Taxes:

Seminole County levies 4% public service utility tax on electricity, water, natural gas, and propane purchases in the unincorporated area of Seminole County. The tax exempts the first 300 kilowatt hours of electricity purchased per month and is not applied against any fuel adjustment charge.

The 4% public service tax levied in unincorporated Seminole County is 6% below the 10% maximum rate allowed by Florida law and currently imposed by many surrounding jurisdictions. A \$0.016 tax is levied on each gallon of fuel oil sold. As compensation for keeping records and collection of taxes, the seller may retain one percent of the amount of taxes collected.

*Utility Taxes Revenues represent 1.4% of overall Countywide Revenues.*





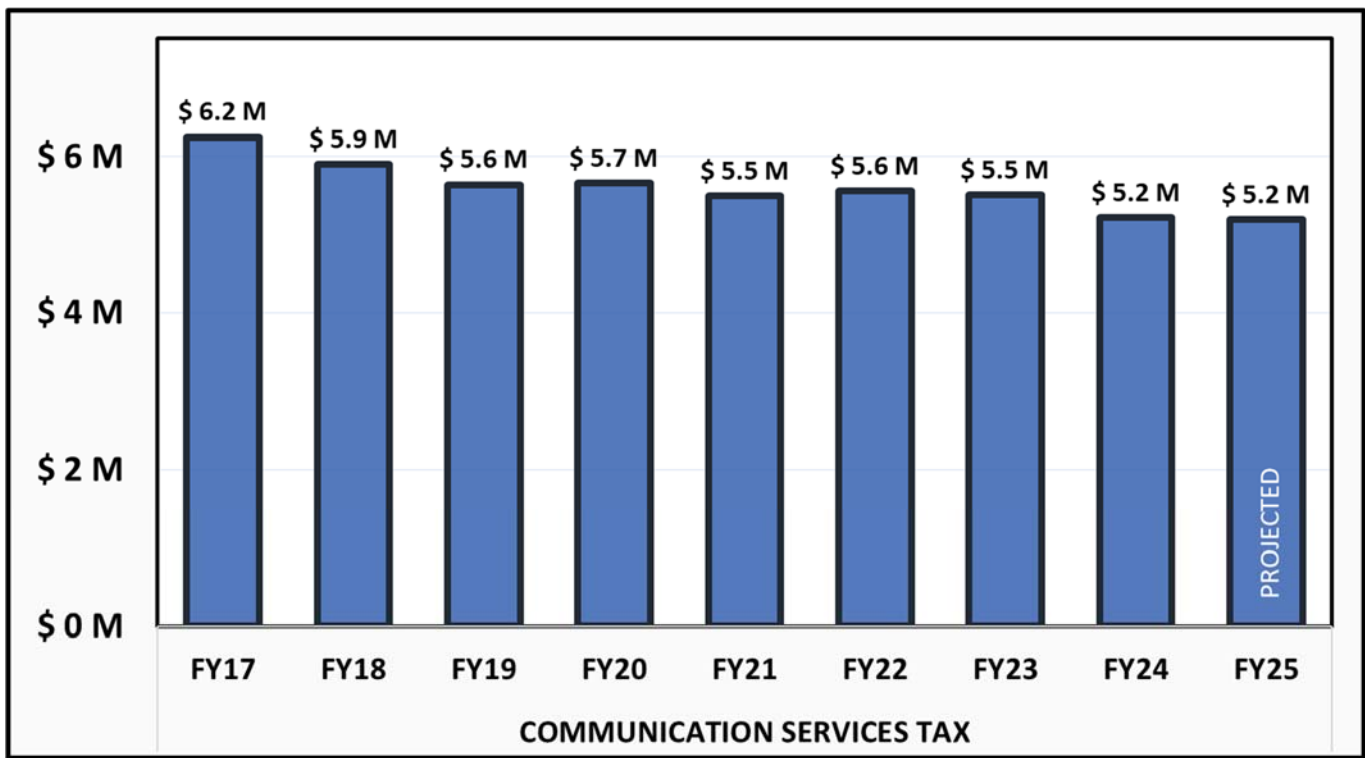
# HISTORY OF MAJOR REVENUE SOURCES

## Communication Service Tax:

The Communications Service Tax (CST) is a 5.12% tax on services encompassing all voice, data, audio, video, mobile communications, or any other information or signals transmitted by any medium, including cable services. The tax is imposed on retail sales of communication services which originate and terminate in the State of Florida and are billed to an address in unincorporated Seminole County.

The State Department of Revenue administers collections and distributes funds to local governments less an administrative fee of up to 1 percent of the total revenue generated for all taxing authorities. Constant changes in communication technology with the use of various internet resources and devices continue to adversely impact communication sales tax collections.

*Communication Service Tax Revenues represent 1% of overall Countywide Revenues.*

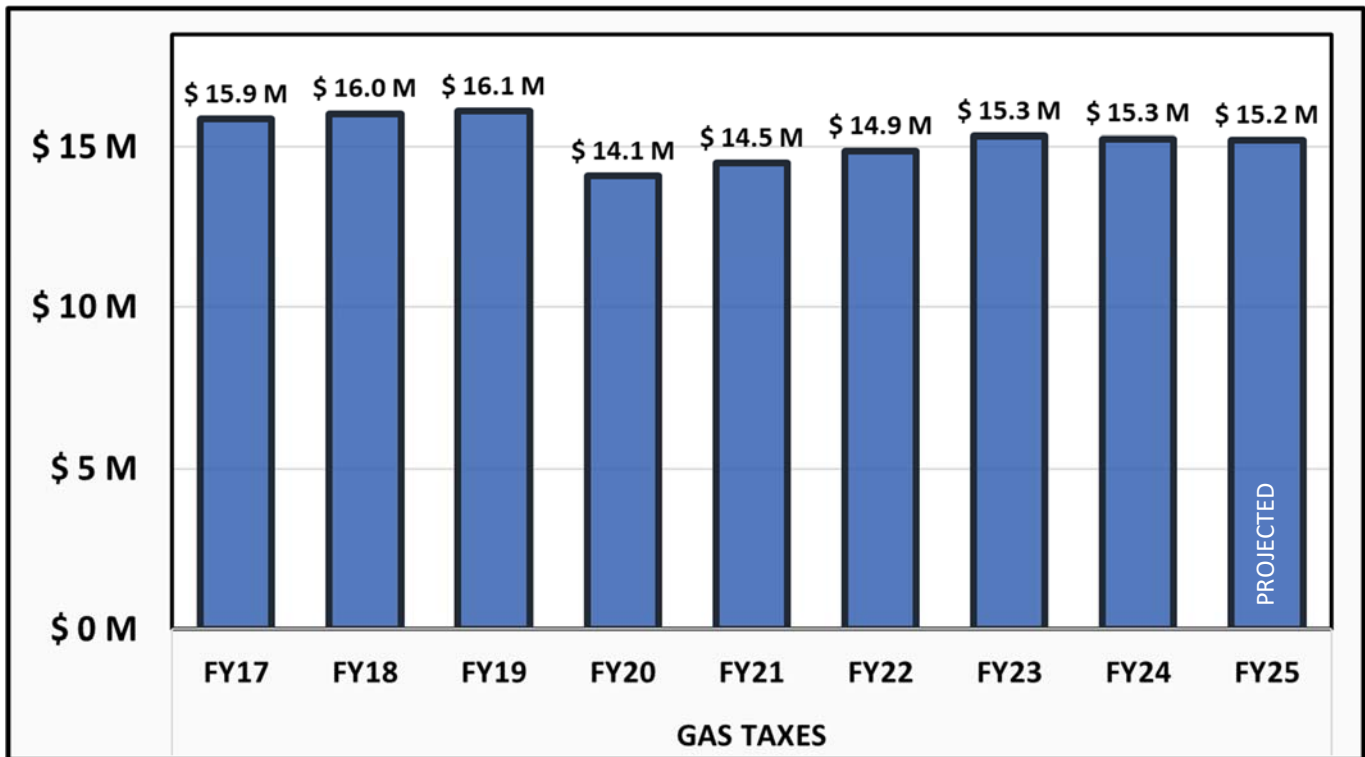


# HISTORY OF MAJOR REVENUE SOURCES

## Gas Taxes:

Seminole County receives revenue from four separate gas tax revenues restricted in use for transportation related activities. Two are levied locally by the BCC and two are collected by the State per Florida law. The Local Option Gas Tax (expiring August 31, 2043) is a 6¢ per gallon levy on motor and diesel fuel. The County receives 63.6% of the total LOGT revenue and the municipalities receive the remaining 36.4%. The Ninth Cent Local Option Fuel Tax, implemented on January 1, 1994, is also levied locally on motor and diesel fuel and is used to support mass transit. On all motor fuels, the State levies and distributes to the various counties, a 1¢ County Gas Tax that is used to support local roads, and the 2¢ Constitutional Gas Tax that may be used to support debt service requirements on local bonds and to finance activities related to secondary State roads transferred to county control. Seminole County has the authority to levy an additional 5 Cent Local Option Gas Tax on motor fuel only but has elected not to impose this tax.

***Gas Tax Revenues represent 2% of overall Countywide Revenues.***

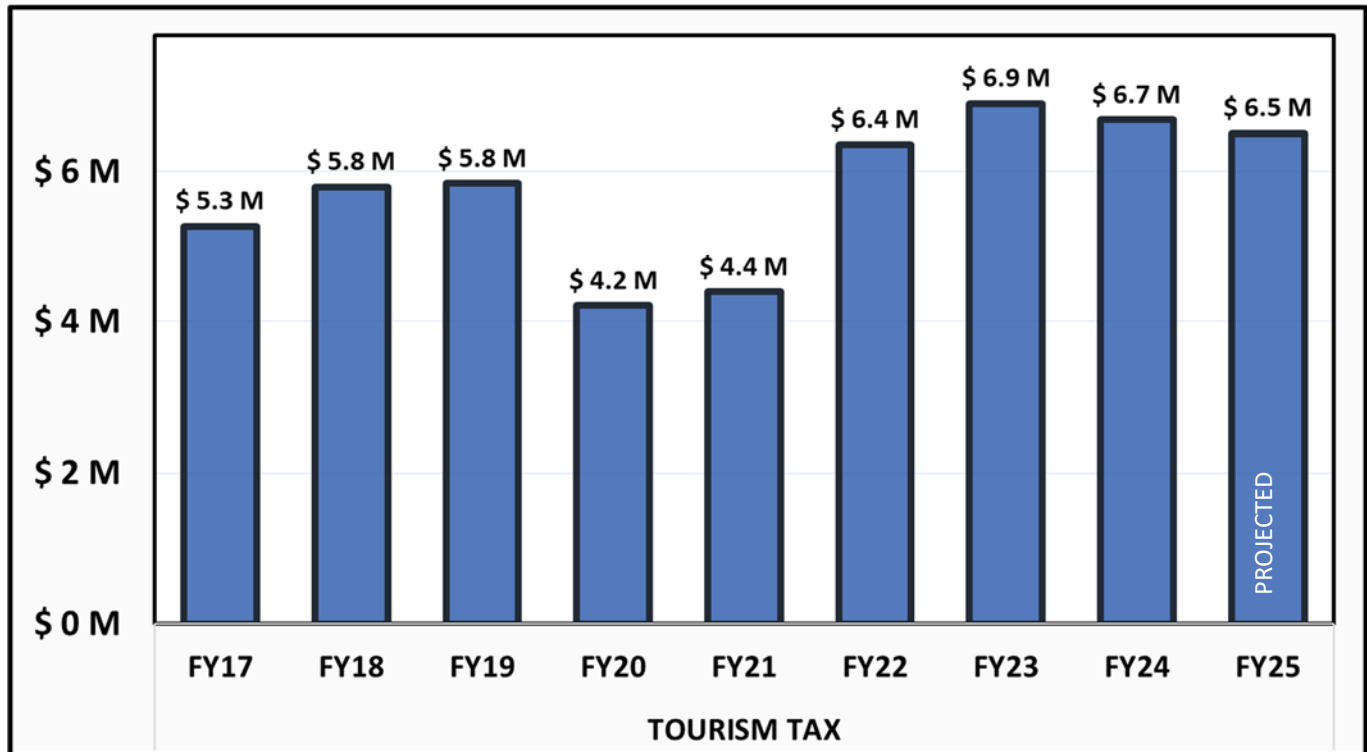


# HISTORY OF MAJOR REVENUE SOURCES

## Tourism Taxes:

Per Florida Statute guidelines (FS 125.0104), Counties may levy up to 6 pennies per revenue dollar earned on room night rentals of six months or less. Also referred to as the “Bed Tax,” proceeds are intended to be used to promote services that increase tourism activities. Seminole County charges 5 of the 6 allowable pennies. This tax may be used to fund costs associated with publicly operated recreation facilities, including parks, sports complexes, zoos, and museums. The tax may be used to market existing County attractions and to repair, maintain, improve, or build new facilities. Some of the funds may be used to pay for debt service issued to construct sports facilities.

*Tourism Revenues represent 1% of overall Countywide Revenues.*

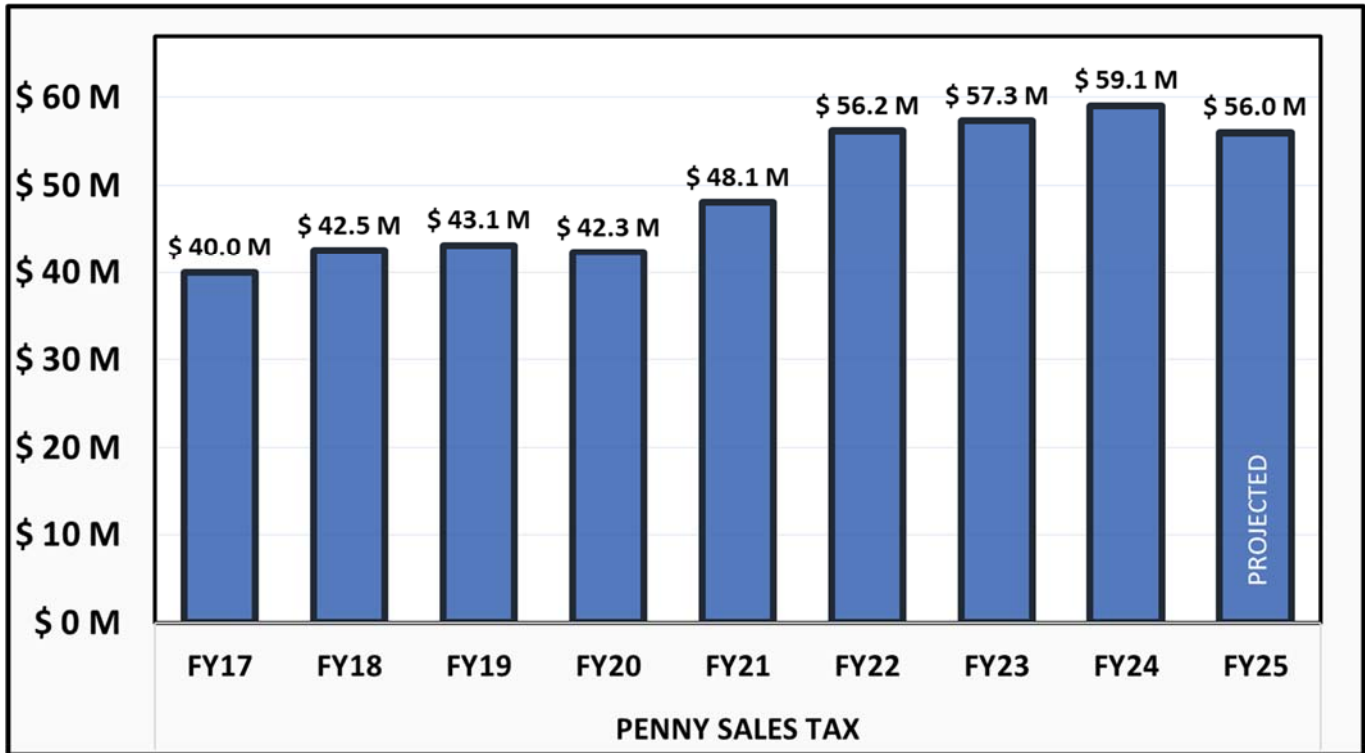


# HISTORY OF MAJOR REVENUE SOURCES

## Infrastructure Sales Tax (Local Penny Sales Tax):

On November 5, 2024, the citizens renewed the 4<sup>TH</sup> generation of the one cent local option infrastructure sales tax for a period 10 years to expire on December 31, 2034. The surtax is applicable to the first \$5,000 of each item sold in the County and is used for transportation assets, stormwater, parks, trails, and other infrastructure uses authorized by law. Pursuant to an interlocal agreement, the School Board receives 25% of the overall net revenue collected during the life of the surtax; the Cities receive 25%; and the remaining revenue of 50% of revenues will go to the County.

*Infrastructure Sales Tax Revenues represent 8% of overall Countywide Revenues.*

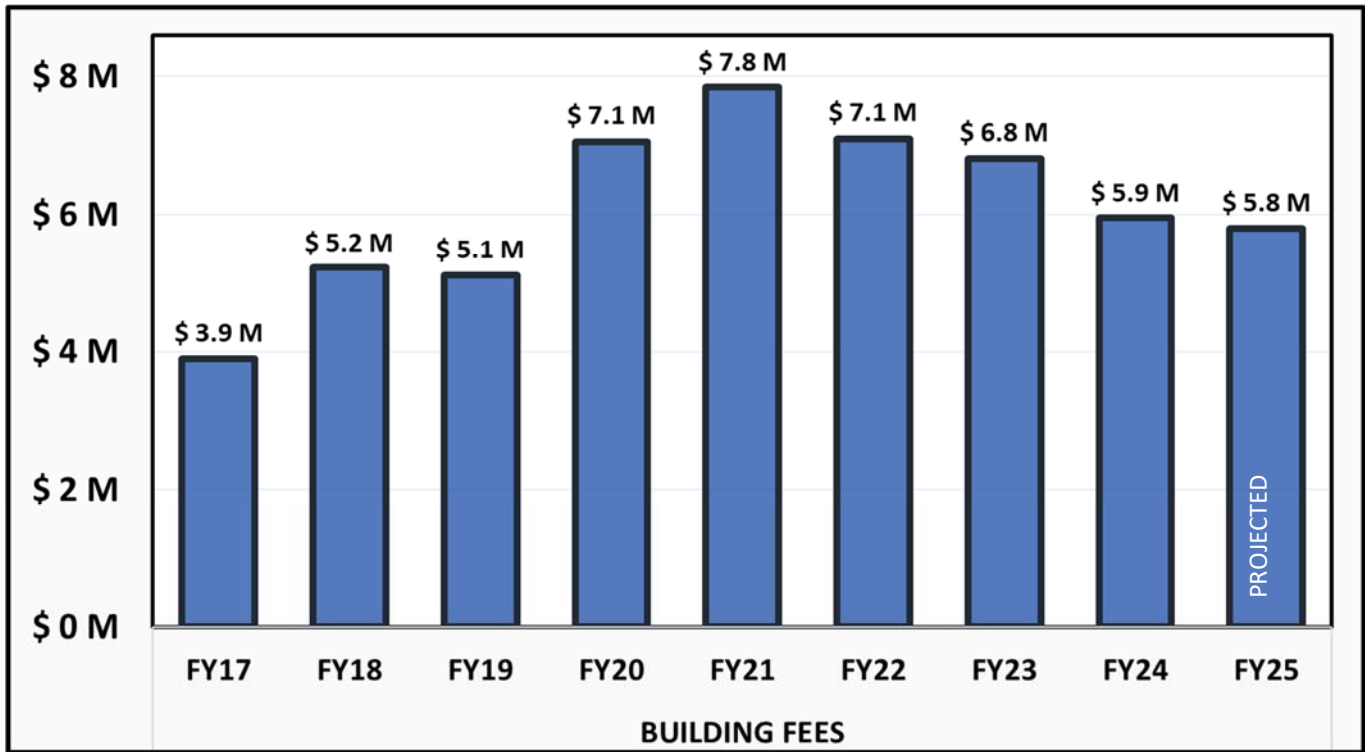


# HISTORY OF MAJOR REVENUE SOURCES

## Building Fees:

The County issues building fees per Florida statute guideline 553.79. These fees or fines shall be used solely to carry out the local government's responsibilities in enforcing the Florida Building Code. These revenues include permits fees for Buildings, Electrical, Plumbing, Mechanical, Wells, Signs, Inspections, and Plan Review. This revenue has peaked during high development and population growth in the County.

***Building Fees Revenues represent 1% of overall Countywide Revenues.***

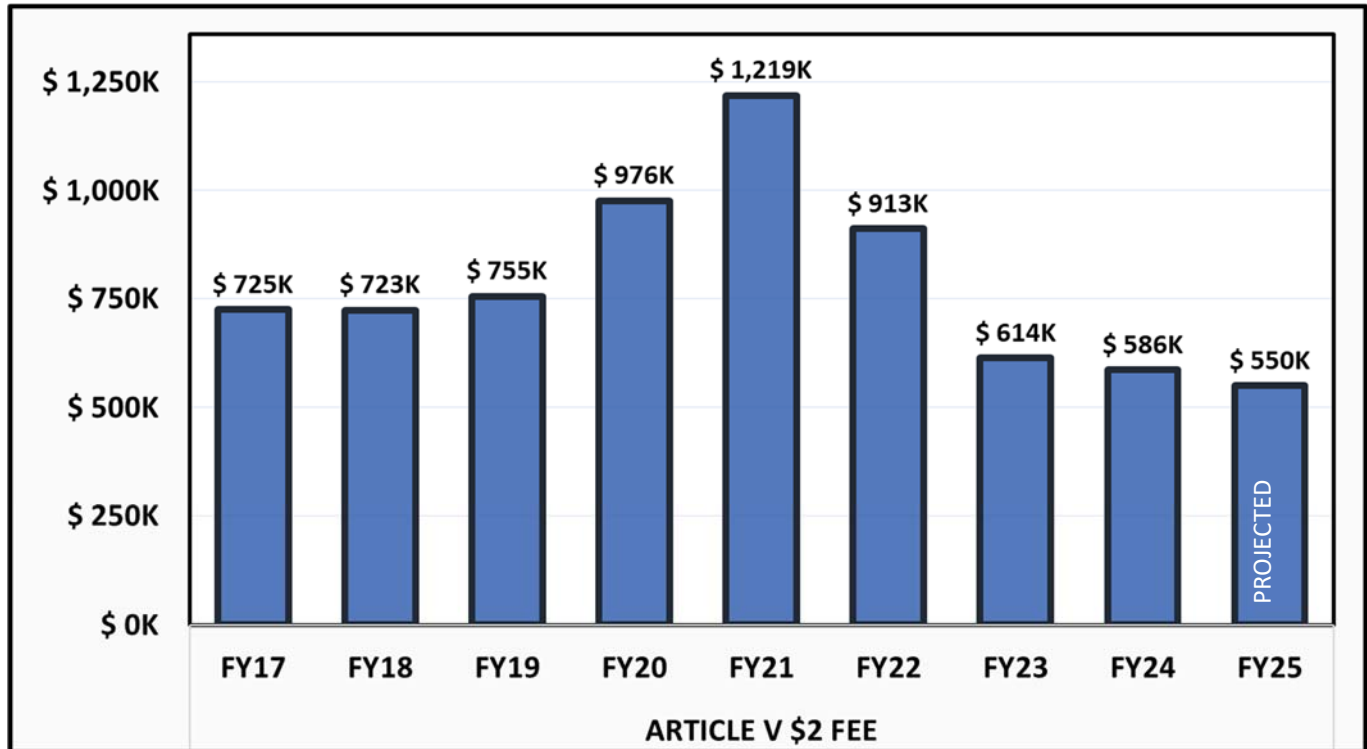


# HISTORY OF MAJOR REVENUE SOURCES

## Article V Fees:

This revenue reflects the County's \$2 portion of a \$4 service charge to be paid to the Clerk of Circuit Court to fund court-related technology as defined in statute 29.008(1)(f)2 (h) for state trial courts, state attorney, public defender and criminal/civil courts.

*Article V Fee Revenues represent <1% of overall Countywide Revenues.*

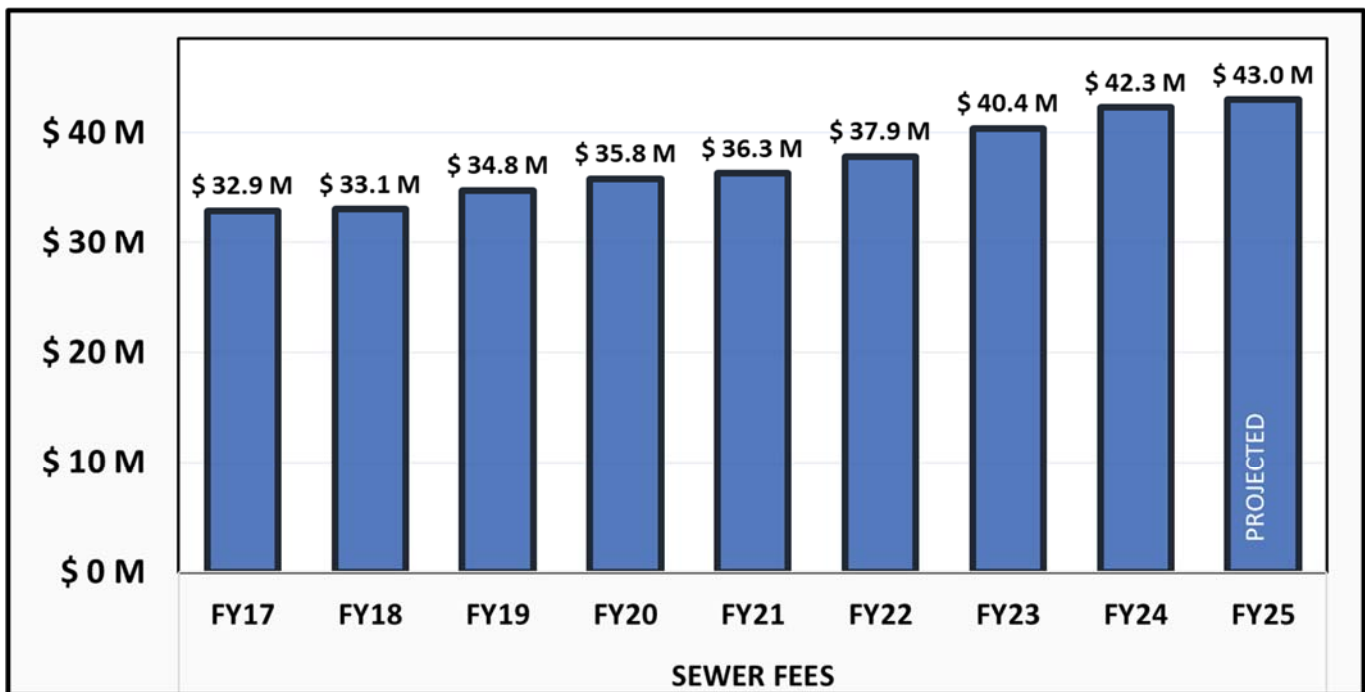
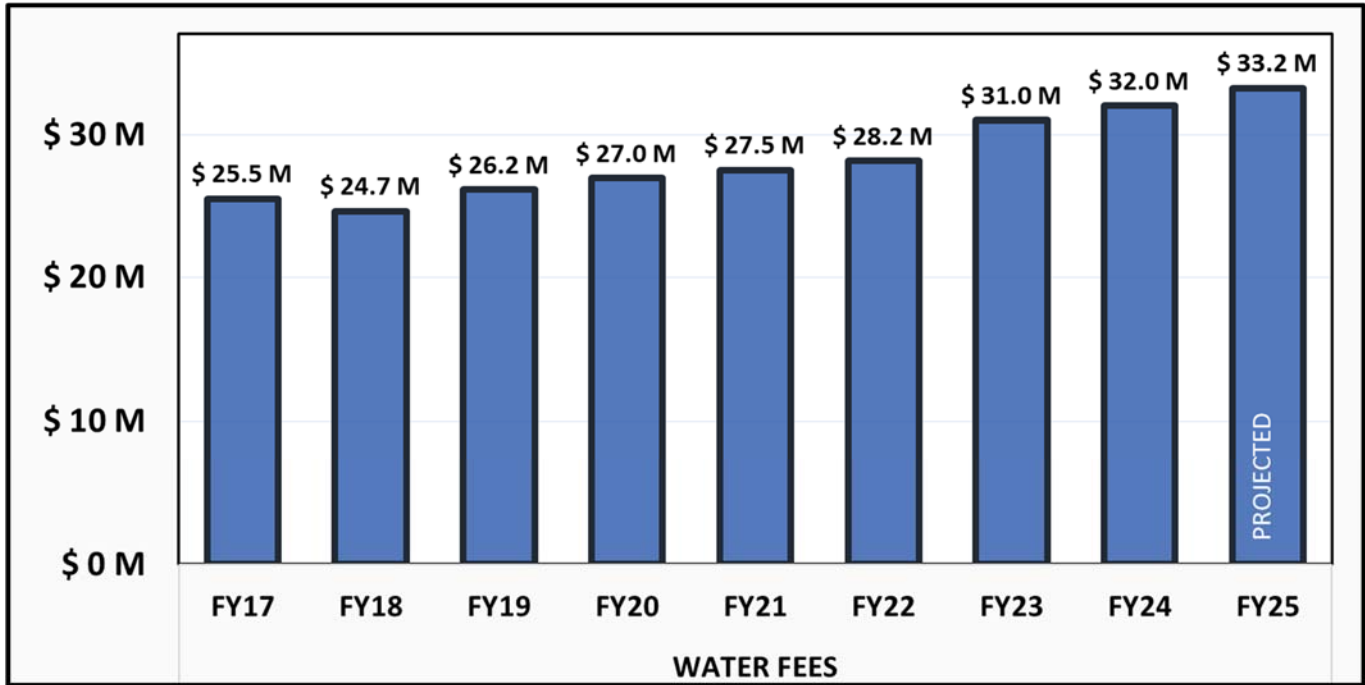


# HISTORY OF MAJOR REVENUE SOURCES

## Water/Sewer Utility Fees:

The County sets rates, fees and other charges for services paid by customers to fund the County’s Water and Wastewater System. These fees are assessed based on current and future operational and capital needs to maintain the water and wastewater system. Recommendations for rate changes are presented to the Board annually. For FY2024/25, the Board recommended a 4.6% rate increase.

*Water & Sewer Revenues represent 10% of overall Countywide Revenues.*

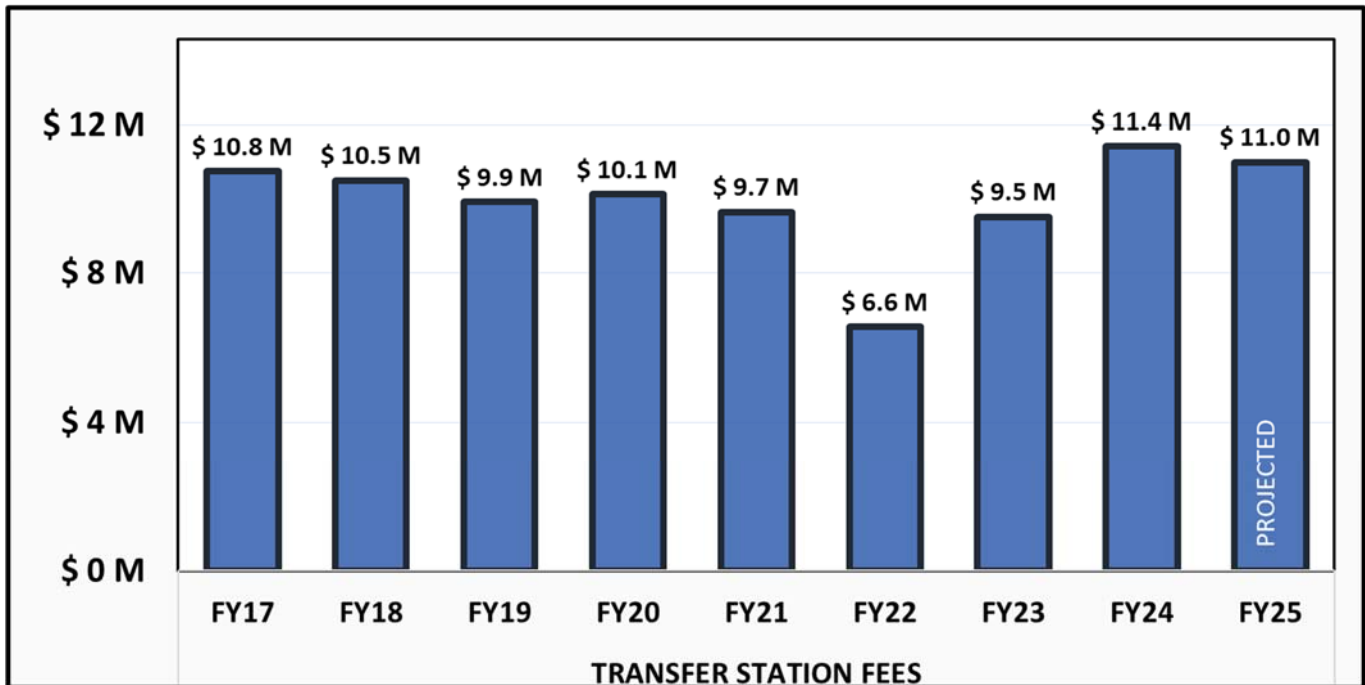
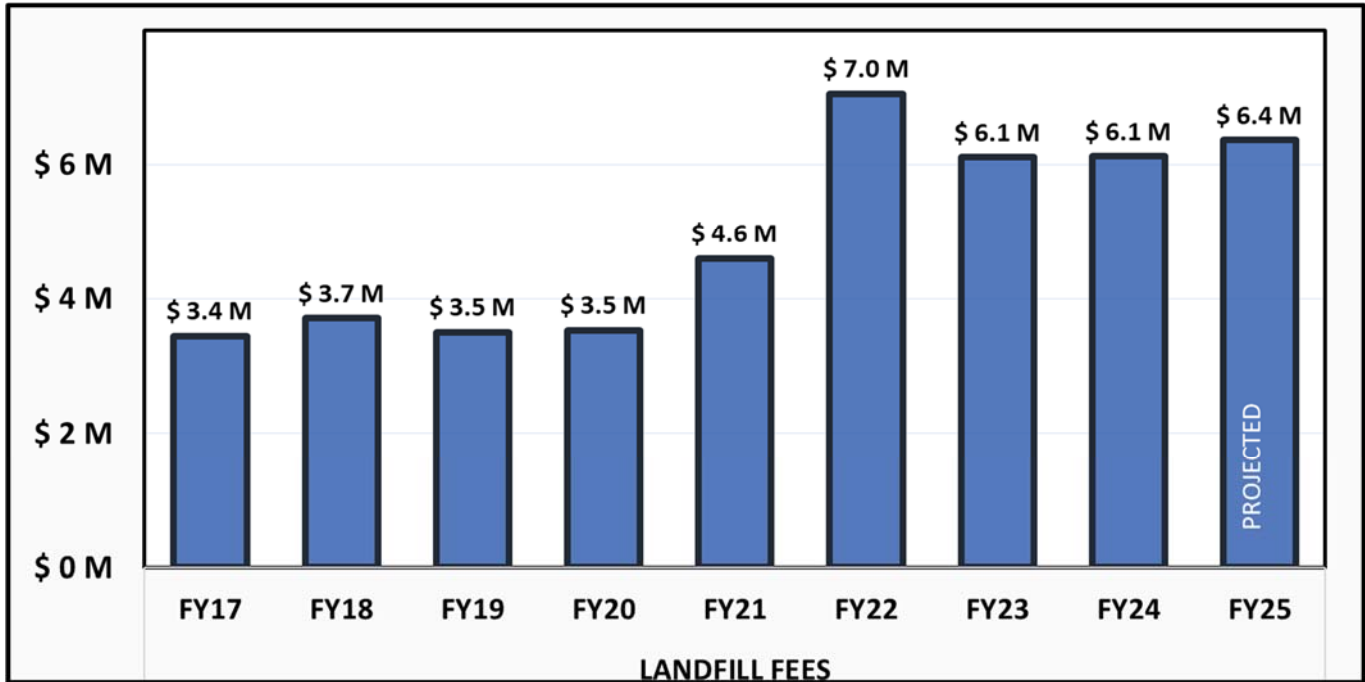


# HISTORY OF MAJOR REVENUE SOURCES

## Landfill & Transfer Station Fees:

The County sets disposal fees to be paid by customers who utilize the landfill and transfer station within the County. The fees are assessed based on the current and future operational and capital needs for the Solid Waste program and to maintain a system that is compliant with federal, state and local regulations. Recommendations for rate changes are presented to the Board annually. For FY2024/25, the Board recommended a 5.25% rate increase.

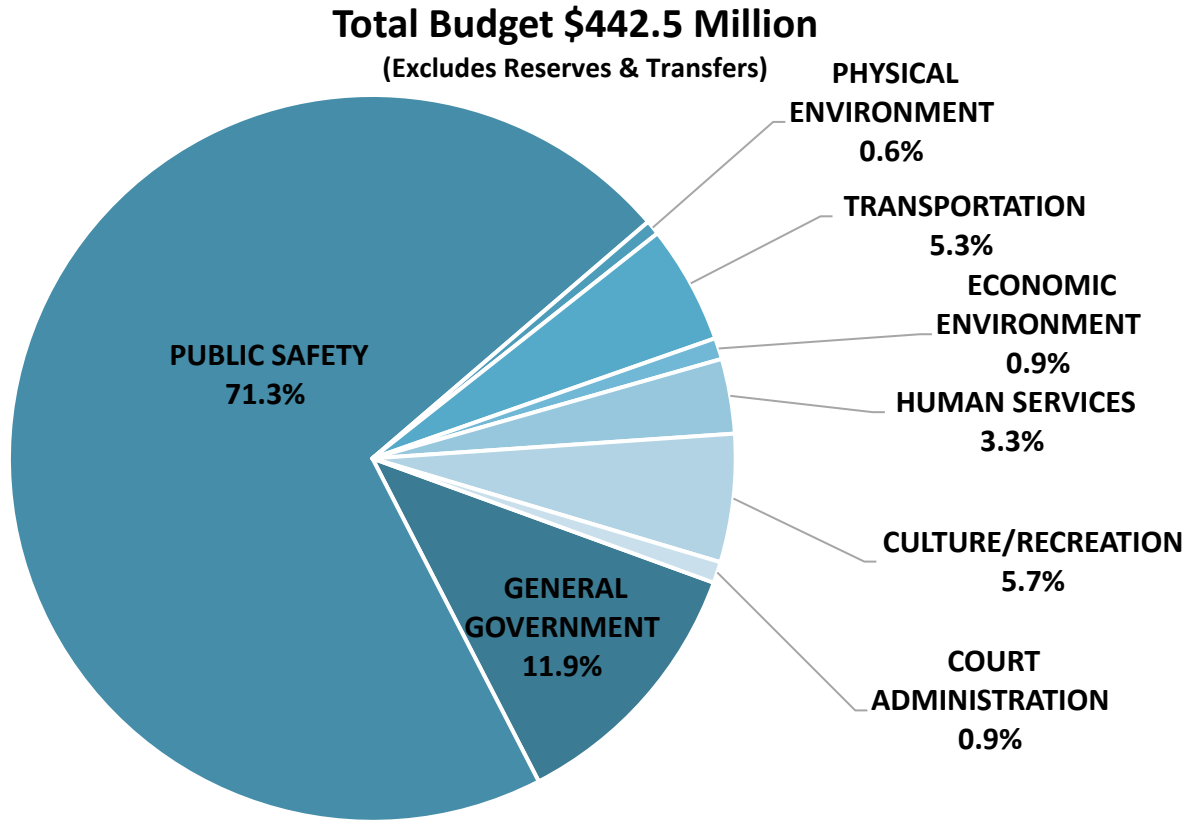
*Landfill & Transfer Station Fee Revenues represent 2% of overall Countywide Revenues.*





# USE OF AD VALOREM FUNDS BY FUNCTION

This chart is intended to provide an overall view of how funds which are supported by property taxes are utilized by service function. Funds include General Fund, Fire Protection Funds, and Transportation Trust Funds. Transfers and reserves are excluded from this view. These are all the primary functions provided by the County. For explanation of each service function see the Countywide Budgetary Uses by Function Report.



FUNCTION	FUNCTION	FY25 ADOPTED BUDGET
00100 GENERAL FUND	GENERAL GOVERNMENT	52,487,454
00100 GENERAL FUND	PUBLIC SAFETY	199,369,144
00100 GENERAL FUND	PHYSICAL ENVIRONMENT	2,873,338
00100 GENERAL FUND	ECONOMIC ENVIRONMENT	4,198,644
00100 GENERAL FUND	HUMAN SERVICES	14,750,956
00100 GENERAL FUND	CULTURE/RECREATION	25,215,407
00100 GENERAL FUND	COURT ADMINISTRATION	4,169,179
<b>00100 GENERAL FUND Total</b>		<b>303,064,121</b>
10101 TRANSPORTATION TRUST FUND	TRANSPORTATION	23,321,359
<b>10101 TRANSPORTATION TRUST FUND Total</b>		<b>23,321,359</b>
11200 FIRE PROTECTION FUND	GENERAL GOVERNMENT	50,000
11200 FIRE PROTECTION FUND	PUBLIC SAFETY	116,068,750
<b>11200 FIRE PROTECTION FUND Total</b>		<b>116,118,750</b>
<b>Grand Total</b>		<b>442,504,230</b>

## OUTSIDE AGENCY FUNDING

Seminole County provides support to outside agencies to assist or enhance economic development, public transportation, cultural arts, public health and citizen quality of life. Below is a summary of the programs or agencies previously approved by the Board to receive General Fund support. The noted agencies are supported fully or partially by special revenue funding dedicated for specified uses. A description of each agency identified is included for referencing and review of comparative amounts awarded over a three-year period. ARPA Act funding is not included in these amounts.

OUTSIDE AGENCY	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET
ASPIRE HEALTH PARTNERS	\$154,970	\$173,927	\$208,237
BIKE/WALK CENTRAL FLORIDA	\$60,000	\$60,000	\$60,000
CAREER SOURCE ROSENWALD	0.00	0.00	\$130,000
CAREERSOURCE SUMMER YOUTH PROGRAM	0.00	0.00	\$20,000
CENTRAL FLORIDA COMMISSION ON HOMELESSNESS	\$44,000	\$44,000	\$44,000
CENTRAL FL SPORTS COMMISSION <sup>(1)</sup>	\$100,000	\$100,000	\$100,000
CENTRAL FL ZOO <sup>(1)</sup>	\$325,000	\$350,000	\$350,000
COMMUNITY SERVICES AGENCIES	\$842,233	\$842,233	\$1,000,000
COUNTY HEALTH DEPARTMENT	\$1,118,970	\$1,037,970	\$1,037,970
EAST CENTRAL FLORIDA REGIONAL PLANNING COUNCIL	\$99,740	\$101,119	\$101,701
EDYTH BUSH INSTITUTE	0.00	0.00	\$100,000
FRED R. WILSON MEMORIAL LAW LIBRARY	\$100,000	\$100,000	\$100,000
METROPLAN ORLANDO	\$184,338	\$187,154	\$190,897
LYNX	\$10,625,196	\$11,794,422	\$14,036,966
ORLANDO ECONOMIC PARTNERSHIP	\$406,490	\$406,490	\$406,490
PROSPERA	\$60,000	0.00	\$60,000
SEMINOLE COUNTY BAR ASSOCIATION LEGAL AID SOCIETY <sup>(2)</sup>	\$477,294	\$484,453	\$491,720
SEMINOLE CULTURAL ARTS COUNCIL, INC.	\$50,000	\$50,000	\$73,483
SSC SMALL BUSINESS	\$175,000	\$175,000	\$175,000
SUNRAIL	0.00	0.00	\$11,692,119
UCF BUSINESS INCUBATOR	\$250,000	\$250,000	\$250,000
WAYNE DENSCH PERFORMING ARTS CENTER	\$50,000	\$50,000	\$73,483
<b>TOTALS</b>	<b>\$15,311,122</b>	<b>\$16,206,768</b>	<b>\$30,702,066</b>

<sup>(1)</sup> Supported by Tourism Taxes

<sup>(2)</sup> Fully or Partially Supported by 25% of the \$65 Additional Court Cost Revenue Receipts

# OUTSIDE AGENCY FUNDING

FY 2022/23 ADOPTED	FY 2023/24 ADOPTED	FY 2024/25 ADOPTED
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**Aspire Health Partners:**

\$ 154,970	\$ 173,927	\$ 208,237
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The Homeless Outreach Partnership Effort (H.O.P.E.) is an outreach team to serve the homeless living on the streets, in abandoned buildings and in camps. The team will come alongside homeless individuals to understand their needs and link them to ongoing services that will empower them to obtain and maintain stability in the community. The program is funded through a partnership between the Homeless Services Network of Central Florida and Seminole County Government. In addition to Street Outreach services, Case Managers provide intensive housing stability case management to those individuals who are chronically homeless and enrolled in Permanent Supportive Housing programs.

**Bike/Walk Central Florida:**

\$ 60,000	\$ 60,000	\$ 60,000
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Bike/Walk Central Florida (BWCF) is a regional advocacy organization for bicyclists and pedestrians. Since 2010, BWCF has worked on behalf of area pedestrians and bicyclists to advocate for safe and convenient places for people to bike and walk regardless of location, age, income, or physical abilities. Their Best Foot Forward program is a pedestrian safety initiative that focuses on one simple, measurable goal: to get more drivers to yield and stop for pedestrians in marked crosswalks, as Florida law requires. The program works to accomplish this goal using the proven, “Triple-E” approach of combining community education with **low-cost engineering** changes and high-visibility enforcement.

**CareerSource Rosenwald:**

\$ 0.00	\$ 0.00	\$ 130,000
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CareerSource Central Florida curates local talent for high demand industries, meeting local business needs and cultivating growth and prosperity for the Rosenwald community. Whether through job placement, training and certification programs, or higher education, we partner with Central Florida businesses, colleges, and government to meet industry needs and connect career seekers to local opportunities.

**CareerSource Summer Youth Program:**

\$ 0.00	\$ 0.00	\$ 20,000
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In FY23, the CareerSource Central Florida (CSCF) Summer Youth program provided young adults (ages 15-19) with exposure to either college experiences or multiple career pathways in high-growth industries. Students received professional internships or took part in specialized career training. More than 120 businesses across the region partnered with CSCF to engage and inspire students, giving them first-hand work experience and exposure. There was a 95% overall satisfaction rate among program participants, and 93% stated the summer program helped prepare them for their future and connect to more opportunities. 121 Seminole County youth participated in the 2023 Summer Program through support from CSCF.



# OUTSIDE AGENCY FUNDING

FY 2022/23 ADOPTED	FY 2023/24 ADOPTED	FY 2024/25 ADOPTED
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<b>County Health Department:</b>	<b>\$ 1,118,970</b>	<b>\$ 1,037,970</b>	<b>\$ 1,037,970</b>
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The County contracts and works in partnership with the State Department of Health to provide comprehensive public health services to the citizens of Seminole County. The Health Department provides outreach, clinical assessment, treatment and referral services. Through its services the Health Department strives to improve the health of Seminole County residents by ensuring timely provision to medical services thereby increasing the quality of life. Through education, service delivery and local partnerships the residents and visitors of Seminole County will enjoy a healthy life. The staff monitors health status, and focuses on community health resources to improve health outcomes, participates in emergency readiness and response issues and provides health education. They also provide case management for some of the Community Assistance funding, which transitioned over to the Health Department in FY2009/10. In 2016, funding was approved for a mobile health unit to better serve the citizens of Seminole County.

<b>East Central Florida Regional Planning Council:</b>	<b>\$ 99,740</b>	<b>\$ 101,119</b>	<b>\$ 101,701</b>
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The East Central Florida Regional Planning Council (ECFRPC) exists as a function of state law to "promote cooperation among local units of government and provide for comprehensive planning for the region". It provides technical assistance as needed to local governments, reviews proposed comprehensive plan amendments of local governments for consistency with the state-mandated Regional Strategic Policy Plan, and serves as a mediator among local governments when there are disagreements about land use amendments with regional implications.

<b>Edyth Bush Institute:</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 100,000</b>
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The Edyth Bush Institute for Philanthropy & Nonprofit Leadership (EBI) is a Center of Excellence at Rollins College's Crummer Graduate School of Business. They connect and strengthen nonprofit and philanthropic organizations through inspiring educational experiences designed to increase the effectiveness of board governance, enhance the business practices of nonprofit organizations, and expand the influence of the nonprofit sector. The funding will be used to underwrite the Empowering Good program. This program allows Seminole County nonprofits to follow a learning journey that covers important nonprofit business topics like fundraising, impact measurement, financial management, risk management, and innovation. Through their learning coach, nonprofits will be able to apply their learning to where they are in their nonprofit lifecycle. Learning coaches will meet the organization where they are and help application of knowledge gained, discern next steps as they look to their Sustainable Nonprofit Action Plan, and address key pain points at their organization at the time of their program.

<b>Fred R. Wilson Memorial Law Library:</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
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The Fred R. Wilson Memorial Law Library provides legal reference materials, referral services, and computer, internet, and West Law access for the judiciary, lawyers, courthouse personnel, and pro se to meet the legal needs of the community. The Law Library was established by the laws of Florida Chapter 59-1963 and through Revision 7 of Article V, and is supported by 25% of the \$65 additional court cost revenue receipts.

# OUTSIDE AGENCY FUNDING

FY 2022/23 ADOPTED	FY 2023/24 ADOPTED	FY 2024/25 ADOPTED
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**MetroPlan Orlando:**

\$ 184,338	\$ 187,154	\$ 190,897
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Funding enables the organization to "support the functions necessary to achieve MetroPlan Orlando's role in planning and funding the Orlando Urban Area Transportation System". Member funding is set at a level allowing the MPO to provide the services and planning activities necessary to maintain certification by the Federal government and Florida Dept. of Transportation. This is currently funded through Public Works/Transportation Trust Fund.

**Lynx:**

\$ 10,625,196	\$ 11,794,422	\$ 14,036,966
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The Central Florida Regional Transportation Authority, aka LYNX, provides public transportation services to both the municipalities and the unincorporated area of Seminole County via a fixed route system and an on demand Americans with Disabilities Act (ADA) Paratransit system to serve the disabled. Seminole County is one of four funding partners for this regional system that includes Orange County, City of Orlando and Osceola County. These services are provided through a contract between LYNX. The Mass Transit Program (LYNX) is designed to plan and pay for transit services Countywide.

**Orlando Economic Partnership:**

\$ 406,490	\$ 406,490	\$ 406,490
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The Metro Orlando Economic Development Commission (EDC) promotes Seminole County as a location for business operations and economic development through its local, national and international marketing campaigns. The EDC serves as an information source for demographic, market, and property data. The Commission promotes Seminole County to the motion picture and television industry and coordinates the permitting activity to expedite the process. The EDC monitors and assists in the retention and expansion of local businesses. It employs an Economic Development Professional which is co-located with the County's Economic Development Business Development staff and the EDC serves as secretary to the Seminole County Industrial Development Authority.

**Prospera:**

\$ 60,000	\$ 0.00	\$ 60,000
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Prospera (f.k.a. Hispanic Business Initiative Fund of Florida, Inc.) is a community-based non-profit organization. Funding supports the increase of Hispanic-owned businesses and economic growth overall in the County. Funding provides bilingual business development services to Seminole County businesses. These services are provided to businesses that are currently located within the County's tax district, businesses that are exploring relocating their existing business to Seminole County, and potential new businesses that will be based within the County. Services include: seminars and workshops, personalized business consulting, entrepreneurial grants, commercial loan facilitation, bilingual education assistance, and professional service support.

# OUTSIDE AGENCY FUNDING

FY 2022/23 ADOPTED	FY 2023/24 ADOPTED	FY 2024/25 ADOPTED
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**Seminole County Bar Association Legal Aid Society:**

\$ 477,294	\$ 484,453	\$ 491,720
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Seminole County Bar Association Legal Aid Society renders free civil legal services to residents of Seminole County whose income does not exceed 125% of the Federal Poverty Level. The goal of the provision of these services is to empower vulnerable residents to become self-sufficient, improve their quality of life and safeguard their safety, as well as the safety of members of our community. Priority of service is provided to victims of domestic violence, abused children, the disabled, veterans and the elderly in Seminole County. Legal aid has been providing these services to the indigent community since 1975.

As of July 2004, per Article V, Legal Aid became a local requirement and is funded through the General Fund as mandated in Florida Statute 29.008. Under Article V the budget for Legal Aid is based on a 1.5% increase over the prior fiscal years and is supported by 25% of the \$65 additional court cost revenue receipts.

**Seminole Cultural Arts Council, Inc:**

\$ 50,000	\$ 50,000	\$ 73,483
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Seminole Cultural Arts Council (SCAC), Inc. was formed in 1994 as a not-for-profit organization to provide community-based arts programs in Seminole County and to serve, support and nurture the cultural and artistic needs of Seminole County residents. In 1995, the Seminole County Board of County Commissioners designated SCAC as the official recipient of Florida State of the Arts specialty license plate funds for the sole purpose of providing grants to arts and cultural organizations and individual artists in Seminole County. SCAC is an advocate for the preservation of local cultural and historic heritage, including performing, literary, and visual arts and sciences, and serves to sustain, develop, and advance the cultural life of Seminole County. The Board of County Commissioners have deemed the development and awareness of the arts and cultural activities services a County-wide public purpose and will benefit the citizens of Seminole County; therefore allocates funds to assist in the furtherance of this purpose.

**SSC Small Business Services:**

\$ 175,000	\$ 175,000	\$ 175,000
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The partnership with Seminole State College provides for Small Business Development services, Seminole Advisory Board Council administration, and operation of the Technology Incubator located in the Port of Sanford. The incubator’s clients have access to the same consulting services offered to the small business community as well as the on-site support needed to kick start their business venture. The Small Business Development Center provides assistance to the small business community with the development of business plans, marketing materials, bookkeeping services, and financial management advice. The Seminole Advisory Board Council coordinates customized boards for growing companies who need direction to take their company to the next level.

# OUTSIDE AGENCY FUNDING

FY 2022/23 ADOPTED	FY 2023/24 ADOPTED	FY 2024/25 ADOPTED
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<b>SunRail:</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 11,692,119</b>
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SunRail is a commuter rail system in the Greater Orlando, Florida area. Services began on May 1, 2014. This rail system comprises of 16 stations along a former CSX rail transportation line from Volusia County to Osceola County including Seminole County, Orange County and City of Orlando. From May 2014 until December 2024, all operations, maintenance, capital improvements and insurance has been funded and managed by the Florida Department of Transportation with Commuter Rail Commission oversight. This commission is comprised of the local funding partners including Seminole County which will be taking over financial responsibility for the system in January 2025. For FY25, Seminole County is required to contribute \$10.4M towards the system costs.

<b>UCF Business Incubator – Winter Springs:</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
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The University of Central Florida (UCF) Technology Incubator is a partnership between UCF, Seminole County, the City of Winter Springs, and the Florida High Tech Corridor Council. This partnership is to encourage job growth and economic development with later stage incubator companies.

<b>Wayne Densch Performing Arts Center:</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 73,483</b>
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Wayne Densch Performing Arts Center (WDPAC) is a Florida not-for-profit corporation, which provides for affordable entertainment and quality opportunities to participate in arts and cultural activities while maintaining a historic venue. Seminole County has deemed that the development and awareness of the arts and cultural activities serves a County-wide purpose and will benefit the citizens of Seminole County. Therefore, the Board of County Commissioners allocate funds to WDPAC to be used to facilitate the development and awareness of arts and cultural activities within Seminole County.



# COUNTYWIDE GRANT AWARDS

ESTIMATED FY25 GRANT  
AMOUNT

## **ARPA GRANTS**

ARPA-BUDGET STABILIZATION	8,819,883
ARPA-HOMELESS DIVERSION	14,082
ARPA-SSC WORKFORCE TRAINING	100,000
<b>ARPA GRANTS Total</b>	<b>8,933,966</b>

## **COMMUNITY SERVICES GRANTS**

COMMUNITY DEVELOPMENT BLOCK GRANT-COVID-19	842,778
COMMUNITY DEVELOPMENT BLOCK GRANT 19-20	40,000
COMMUNITY DEVELOPMENT BLOCK GRANT 20-21	453,710
COMMUNITY DEVELOPMENT BLOCK GRANT 21-22	375,726
COMMUNITY DEVELOPMENT BLOCK GRANT 22-23	523,650
COMMUNITY DEVELOPMENT BLOCK GRANT 23-24	1,170,763
HOME ARPA GRANT FY21	3,019,496
HOME PROGRAM 16-17	306
HOME PROGRAM 20-21	110,566
HOME PROGRAM 21-22	495,069
HOME PROGRAM 22-23	198,712
HOME PROGRAM 23-24	814,811
HOME PROGRAM 24-25	840,010
EMERGENCY SHELTER GRANT 23-24	54,707
EMERGENCY SHELTER GRANT 24-25	190,975
EMERGENCY SHELTER GRANT-RUSH FY24	89,657
SHELTER PLUS CARE	761,567
PERMANENT SUPP HOUSING-GAP	11,460
COMMUNITY SERVICES BLOCK GRANT - DSRF	193,641
COMMUNITY SERVICES BLOCK GRANT 23-24	18,005
COMMUNITY SERVICES BLOCK GRANT 24-25	242,022
COMMUNITY SERVICES BLOCK GRANT 25-26	287,972
NEIGHBORHOOD STABILITY PROGRAM GRANT ADMIN	249,072
NEIGHBORHOOD STABILITY PROGRAM GRANT-NSP3 ADMIN	78,965
SHIP AFFORDABLE HOUSING 21-22	115,011
SHIP AFFORDABLE HOUSING 22-23	4,771,817
SHIP AFFORDABLE HOUSING 23-24	3,755,227
SHIP AFFORDABLE HOUSING 24-25	3,485,707
SHIP AFFORDABLE HOUSING 25-26	5,524,124
VIRGINIA GRAEMA BAKER POOL & SPA SAFETY GRANT	69,067
<b>COMMUNITY SERVICES GRANTS Total</b>	<b>28,784,593</b>

# COUNTYWIDE GRANT AWARDS

ESTIMATED FY25 GRANT  
AMOUNT

## ***COURT GRANTS***

DCF REINVESTMENT GRANT 21-24	10,564
DOJ COSAP 22-25 GRANT	896,221
DOJ ADC ENHANCEMENT 23-27	999,986
DOJ MENTAL HEALTH COURT 23-26	419,368
DOJ VET TREAT CORT 22-26 GRANT	519,094
DCF COURT DIVERSION PROGRAMS	413,148
<b>COURT GRANTS Total</b>	<b>3,258,380</b>

## ***DISASTER PREPAREDNESS GRANTS***

EMERGENCY MANAGEMENT PERFORMANCE GRANT FY 24-25	119,956
EM PREPAREDNESS & ASSISTANCE GRANT FY 24-25	65,656
EM PREPAREDNESS & ASSISTANCE GRANT FY 25-26	105,806
EM ACCREDITATION PROGRAM FY 23-24	20,500
EM ACCREDITATION PROGRAM FY 24-25	20,500
<b>DISASTER PREPAREDNESS GRANTS Total</b>	<b>332,418</b>

## ***EMS TRUST GRANTS***

EMS TRUST GRANT FY23-24	107,660
<b>EMS TRUST GRANTS Total</b>	<b>107,660</b>

## ***ENERGY GRANTS***

FEDERAL EECBG GRANT	287,440
DUKE ENERGY MKT GRANT ED	25,358
<b>ENERGY GRANTS Total</b>	<b>312,798</b>

## ***FLOOD MITIGATION GRANTS***

FL RESILIENT FLOOD COMP STUDY	400,000
MULLET LK PK RD DRAINAGE HMGP	6,036
HAZARD MITIGATION GRANT PROGRAM - MILLER ROAD	2,893
HAZARD MITIGATION GRANT PROGRAM-NOLAN ROAD	374,624
HAZARD MITIGATION GRANT PROGRAM-HILLVIEW DR	2,958,151
HAZARD MITIGATION GRANT PROGRAM COVID LAKE HARNEY CIR	3,118
HAZARD MITIGATION GRANT PROGRAM COVID OLD MIMS JUNGLE RD	3,040
<b>FLOOD MITIGATION GRANTS Total</b>	<b>3,747,862</b>

# COUNTYWIDE GRANT AWARDS

ESTIMATED FY25 GRANT  
AMOUNT

## ***MOSQUITO CONTROL GRANTS***

MOSQUITO CONTROL GRANT	69,083
<b>MOSQUITO CONTROL GRANTS Total</b>	<b>69,083</b>

## ***PUBLIC SAFETY GRANTS***

2018 SCHOOL SHELTER RETROFIT	400,389
SAFER PUBLIC SAFETY GRANT	41,417
HAZARD ANALYSIS GRANT 23-24	1,961
HAZARD ANALYSIS GRANT 24-25	2,800
STATE HOMELAND SECURITY GRANT PROGRAM - FIRE - R0488	4,138
FIRE STATE HOMELAND SECURITY GRANT PROGRAM FY23	40,900
FIRE STATE HOMELAND SECURITY GRANT PROGRAM FY24	43,281
2024 STATE HOMELAND SECURITY GRANT PROGRAM - FIRE USAR	141,800
<b>PUBLIC SAFETY GRANTS Total</b>	<b>676,686</b>

## ***TRANSPORTATION GRANTS***

OXFORD RD IMPROVEMENTS 11916	199,391
SR434 ROUNDABOUTS LAP AGMT	602,912
CROSS SEMINOLE TRAIL OVERPASS	1,083,829
WEKIVA SPRINGS INTER - GRANT	500,000
CELERY/MELLONVILLE TRAIL LAP	3,502,639
MIDWAY/RIVERBEND LANDSCAPING	350
SR415/CELERY MAST ARM JPA	37,872
SAND LAKE RD/SR434 INTERST IMP	493,631
SOLIDERS CREEK REG STORMWATER FACILITY GRANT	120,785
<b>TRANSPORTATION GRANTS Total</b>	<b>6,541,410</b>

## ***WATER PROTECTION GRANTS***

MIDWAY DRAINAGE IMPROVEMNT FED	1,304,000
NRCS-IAN GRANT	341,813
MIDWAY DRAINAGE RESILIENT FL	7,194,500
WILLOW LAKE DRAIN RESILIENT FL	2,588,676
NEBRASKA BRIDGE RESILIENT FL	981,934
WEKIVA SPRINGHEAD WELL MONITOR	13,673
LAKE JESUP WATERSHED PROJECT	142,550
LITTLE WEKIVA RIV REST-FEDERAL	227,331
FL APPROP-LAKE JESUP WATERSHED	1,000,000
SPRING HAMMOCK WATER CSV GRANT	1,000,000
FDEP ED RECLAIM WATER-NF100 GR	98,509

# COUNTYWIDE GRANT AWARDS

	ESTIMATED FY25 GRANT AMOUNT
SEPTIC TO SEWER - WEKIVA GRANT	10,222,120
LEAD SERVICE LINE - SRF 49%	1,064,772
PFAS (EMERG CONTAMINENT) - SRF	456,264
SEPTIC UPGRADE PROGRAM-WEKIVA	2,211,450
SEPTIC TO SEWER - WEKIVA APPROPRIATION	1,000,000
<b>WATER PROTECTION GRANTS Total</b>	<b>29,847,594</b>
<b>Grand Total</b>	<b>82,612,447</b>

## INTERFUND TRANSFERS

Transfers are internal transactions between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These expenditures correspond to an equal amount of interfund revenue.

PROVIDING FUND	RECIPIENT FUND	ADOPTED BUDGET
GENERAL FUND	SALES TAX REVENUE BOND, SERIES 2005B	3,228,514
GENERAL FUND	SALES TAX REVENUE BOND, SERIES 2015	1,752,750
GENERAL FUND	CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2021	3,147,175
GENERAL FUND	SPECIAL OBLIGATIONS REVENUE BOND, SERIES 2022	8,343,475
GENERAL FUND	MSBU LAKE MILLS (AWC)	2,800
GENERAL FUND	MSBU SYLVAN LAKE (AWC)	1,327
GENERAL FUND	FACILITIES MAINTENANCE FUND	2,470,000
GENERAL FUND	FLEET REPLACEMENT FUND	100,000
GENERAL FUND	TRANSPORTATION TRUST FUND	100,000
GENERAL FUND	NINTH-CENT FUEL TAX FUND	11,092,911
GENERAL FUND	ECONOMIC DEVELOPMENT FUND	1,849,527
GENERAL FUND	COURT SUPPORT TECHNOLOGY FEE (ARTV)	600,000
GENERAL FUND	SEMINOLE FOREVER FUND	4,231,024
GENERAL FUND	SUNRAIL OPERATIONS FUND	11,692,119
GENERAL FUND	COUNTYWIDE UTILITIES FUND	2,372,488
GENERAL FUND	MAJOR PROJECT FUND	517,500
<b>GENERAL FUND TOTAL</b>		<b>51,501,610</b>
	SPECIAL OBLIGATIONS BOND, SERIES 2014	
TOURISM PARKS 1,2,3 CENT FUND	SPORTS COMPLEX/SOLDIER'S CREEK	1,639,800
TOURISM PARKS 1,2,3 CENT FUND	SOLID WASTE FUND	270,833
FIRE PROTECTION FUND	TECHNOLOGY REPLACEMENT FUND	411,724
MSBU CEDAR RIDGE	GENERAL FUND	2,650
MSBU SWEETWATER COVE (LM/AWC)	MSBU PROGRAM	5,400
MSBU LK LINDEN (LM/AWC)	MSBU PROGRAM	827
WATER AND SEWER FUND	WATER AND SEWER CAPITAL IMPROVEMENTS	19,800,000
CONNECTION FEES - WATER	WATER AND SEWER FUND	500,000
CONNECTION FEES - SEWER	WATER AND SEWER FUND	900,000
SOLID WASTE FUND	LANDFILL MANAGEMENT ESCROW	610,460
<b>TOTAL</b>		<b>75,643,304</b>

Policy Note: Budgeted transfer amounts reflect Board of County Commission approval for annual support to designated operations. Actual transfers are made based on operational activities, constrained by amounts approved by the Board of County Commission.

# COUNTYWIDE RESERVES

BY FUND MAJOR - FUND NAME	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>GENERAL FUNDS</i></b>				
00100 GENERAL FUND	59,982,990	56,498,848	(3,484,141)	-5.8%
00103 NATURAL LAND ENDOWMENT FUND	0	59,479	59,479	
00104 BOATING IMPROVEMENT FUND	50,000	155,000	105,000	210.0%
00105 SEMINOLE FOREVER FUND	3,832,469	7,081,024	3,248,555	84.8%
00108 FACILITIES MAINTENANCE FUND	877,050	15,000	(862,050)	-98.3%
00109 FLEET REPLACEMENT FUND	455,000	166,380	(288,620)	-63.4%
00111 TECHNOLOGY REPLACEMENT FUND	0	5,000	5,000	
00113 COUNTYWIDE UTILITIES	0	167,306	167,306	
<b><i>TRANSPORTATION FUNDS</i></b>				
10101 TRANSPORTATION TRUST FUND	614,596	138,853	(475,742)	-77.4%
10102 NINTH-CENT FUEL TAX FUND	499,998	55,945	(444,053)	-88.8%
11500 1991 INFRASTRUCTURE SALES TAX	0	0	0	
11560 2014 INFRASTRUCTURE SALES TAX	18,104,945	5,665,898	(12,439,047)	-68.7%
<b><i>FIRE DISTRICT FUNDS</i></b>				
11200 FIRE PROTECTION FUND	34,677,748	28,174,200	(6,503,548)	-18.8%
12801 FIRE/RESCUE-IMPACT FEE	335,000	130,000	(205,000)	-61.2%
<b><i>SPECIAL REVENUE FUNDS</i></b>				
10400 BUILDING PROGRAM	2,770,394	2,148,869	(621,526)	-22.4%
11000 TOURISM PARKS 1,2,3 CENT FUND	5,969,387	3,980,303	(1,989,084)	-33.3%
11001 TOURISM SPORTS 4 & 6 CENT FUND	2,184,960	352,319	(1,832,641)	-83.9%
11400 COURT SUPP TECH FEE (ARTV)	0	90,880	90,880	
12302 TEEN COURT	42,739	0	(42,739)	-100.0%
12500 EMERGENCY 911 FUND	3,335,809	4,508,793	1,172,984	35.2%
12603 WEST COLLECT IMPACT FEE (EXP)	6,000	0	(6,000)	-100.0%
12604 EAST COLLECT IMPACT FEE (EXP)	2,500	2,500	0	0.0%
12605 SOUTH CN IMPACT FEE (12-31-21)	0	0	0	
12606 MOBILITY FEE CORE DISTRICT	969,501	645,000	(324,501)	-33.5%
12607 MOBILITY FEE RURAL DISTRICT	255,000	205,000	(50,000)	-19.6%
12608 MOBILITY FEE SUBURBAN EAST DIS	2,500,000	1,310,000	(1,190,000)	-47.6%
12609 MOBILITY FEE SUBURBAN WEST	335,000	155,000	(180,000)	-53.7%
12804 LIBRARY-IMPACT FEE	176,000	276,000	100,000	56.8%
15000 MSBU STREET LIGHTING	210,000	0	(210,000)	-100.0%
15100 MSBU RESIDENTIAL SOLID WASTE	1,375,000	4,052,739	2,677,739	194.7%
16000 MSBU PROGRAM	1,018,055	916,980	(101,075)	-9.9%

# COUNTYWIDE RESERVES

BY FUND MAJOR - FUND NAME	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>CAPITAL FUNDS</i></b>				
30600 INFRASTRUCTURE IMP OP FUND	630,000	670,000	40,000	6.3%
32100 NATURAL LANDS/TRAILS	514,158	100,000	(414,158)	-80.6%
32200 COURTHOUSE PROJECTS FUND	15,000	20,000	5,000	33.3%
<b><i>ENTERPRISE FUNDS</i></b>				
40100 WATER AND SEWER FUND	31,508,942	37,861,309	6,352,367	20.2%
40102 CONNECTION FEES-WATER	3,332,000	2,132,000	(1,200,000)	-36.0%
40103 CONNECTION FEES-SEWER	14,640,000	10,440,000	(4,200,000)	-28.7%
40107 WATER & SEWER DEBT SERVICE RES	14,008,275	14,008,275	0	0.0%
40108 WATER & SEWER CAPITAL IMPROVEM	4,110,000	1,011,370	(3,098,630)	-75.4%
40201 SOLID WASTE FUND	9,984,060	6,976,904	(3,007,156)	-30.1%
40204 LANDFILL MANAGEMENT ESCROW	24,160,460	26,110,460	1,950,000	8.1%
40301 WEKIVA GOLF COURSE FUND	287,322	355,391	68,069	23.7%
<b><i>INTERNAL SERVICE FUNDS</i></b>				
50100 PROPERTY LIABILITY FUND	2,871,229	3,163,083	291,853	10.2%
50200 WORKERS COMPENSATION FUND	5,456,385	6,526,040	1,069,655	19.6%
50300 HEALTH INSURANCE FUND	13,603,384	10,952,627	(2,650,756)	-19.5%
<b>Grand Total</b>	<b>265,701,357</b>	<b>237,284,776</b>	<b>(28,416,581)</b>	<b>-10.7%</b>





## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00100 GENERAL FUND</b>					
311 AD VALOREM	210,781,614	232,530,000	251,445,000	18,915,000	8.1%
312 HALF CENT SALES TAX	31,596,737	32,800,000	32,000,000	(800,000)	-2.4%
313 STATE SHARED TAXES	15,475,059	14,400,000	13,600,000	(800,000)	-5.6%
314 UTILITY TAX	9,012,719	8,453,100	9,353,100	900,000	10.6%
315 COMMUNICATION SVC TAX	5,509,332	5,800,000	5,200,000	(600,000)	-10.3%
316 PARKS & REC FEES	2,558,796	2,534,430	2,650,000	115,570	4.6%
320 LOCAL BUSINESS TAX	426,194	400,000	425,000	25,000	6.3%
321 BUILDING PERMITS & FEES	1,760	2,000	2,000	0	0.0%
322 PLANNING FEES	916,489	744,300	766,500	22,200	3.0%
329 STATE GRANTS	163,524	233,000	225,000	(8,000)	-3.4%
330 LOCAL GRANTS & REVENUES	81,000	40,000	30,000	(10,000)	-25.0%
331 OTHER STATE SHARED	839,699	826,500	837,500	11,000	1.3%
334 GENERAL GOV'T FEES	1,186,224	73,450	58,450	(15,000)	-20.4%
336 SHERIFF REVENUES	4,631,976	4,345,000	4,321,000	(24,000)	-0.6%
337 PUBLIC SAFETY FEES	1,952,379	1,621,100	1,739,129	118,029	7.3%
345 COURT FEES	1,580,003	1,510,000	1,570,000	60,000	4.0%
346 JUDGEMENTS & FINES	1,485	2,000	2,000	0	0.0%
361 INTEREST	5,299,547	3,000,000	3,500,000	500,000	16.7%
364 FIXED ASSET SALES	102,497	35,000	100,000	65,000	185.7%
366 DONATIONS	100	0	0	0	
368 PORT AUTHORITY	300,000	150,000	150,000	0	0.0%
369 MISCELLANEOUS REVENUES	1,999,763	532,550	436,250	(96,300)	-18.1%
370 OPIOID SETTLEMENT	3,950,315	2,400,000	0	(2,400,000)	-100.0%
381 INTERFUND TRANSFER IN	128,800	0	0	0	
386 CONSTITUTIONAL EXCESS FEE	10,510,946	2,504,000	6,651,000	4,147,000	165.6%
<b>00100 GENERAL FUND Total</b>	<b>309,006,959</b>	<b>314,936,430</b>	<b>335,061,929</b>	<b>20,125,499</b>	<b>6.4%</b>
<b>00101 POLICE EDUCATION FUND</b>					
336 SHERIFF REVENUES	126,055	124,500	110,000	(14,500)	-11.6%
361 INTEREST	8,401	0	0	0	
386 CONSTITUTIONAL EXCESS FEE	19,380	0	0	0	
<b>00101 POLICE EDUCATION FUND Total</b>	<b>153,837</b>	<b>124,500</b>	<b>110,000</b>	<b>(14,500)</b>	<b>-11.6%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00103 NATURAL LAND ENDOWMENT FUND</b>					
316 PARKS & REC FEES	52,411	50,000	25,000	(25,000)	-50.0%
361 INTEREST	4,569	2,500	500	(2,000)	-80.0%
369 MISCELLANEOUS REVENUES	16,100	10,000	15,000	5,000	50.0%
<b>NATURAL LAND ENDOWMENT FUND Total</b>	<b>73,080</b>	<b>62,500</b>	<b>40,500</b>	<b>(22,000)</b>	<b>-35.2%</b>

<b>00104 BOATING IMPROVEMENT FUND</b>					
331 OTHER STATE SHARED	52,700	50,000	50,000	0	0.0%
361 INTEREST	11,305	0	5,000	5,000	
<b>104 BOATING IMPROVEMENT FUND Total</b>	<b>64,005</b>	<b>50,000</b>	<b>55,000</b>	<b>5,000</b>	<b>10.0%</b>

<b>00108 FACILITIES MAINTENANCE FUND</b>					
361 INTEREST	30,090	0	25,000	25,000	
<b>108 FACILITIES MAINTENANCE FUND Total</b>	<b>30,090</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	

<b>00109 FLEET REPLACEMENT FUND</b>					
361 INTEREST	54,972	0	20,000	20,000	
364 FIXED ASSET SALES	21,920	50,000	50,000	0	0.0%
<b>00109 FLEET REPLACEMENT FUND Total</b>	<b>76,892</b>	<b>50,000</b>	<b>70,000</b>	<b>20,000</b>	<b>40.0%</b>

<b>00110 ADULT DRUG COURT GRANT FUND</b>					
327 FEDERAL GRANTS	746,138	0	0	0	
<b>ADULT DRUG COURT GRANT FUND Total</b>	<b>746,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>00111 TECHNOLOGY REPLACEMENT FUND</b>					
334 GENERAL GOV'T FEES	159,084	148,554	159,074	10,520	7.1%
361 INTEREST	41,555	0	5,000	5,000	
<b>TECHNOLOGY REPLACEMENT FUND Total</b>	<b>200,639</b>	<b>148,554</b>	<b>164,074</b>	<b>15,520</b>	<b>10.4%</b>

<b>00112 MAJOR PROJECTS FUND</b>					
361 INTEREST	2,429,260	0	0	0	
369 MISCELLANEOUS REVENUES	182,873	0	0	0	
<b>00112 MAJOR PROJECTS FUND Total</b>	<b>2,612,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>10101 TRANSPORTATION TRUST FUND</b>					
311 AD VALOREM	2,390,846	2,621,000	2,821,500	200,500	7.6%
317 GAS TAXES	13,174,939	13,075,000	13,100,000	25,000	0.2%
321 BUILDING PERMITS & FEES	1,273	0	0	0	
329 STATE GRANTS	0	139,596	139,596	0	0.0%
331 OTHER STATE SHARED	205,035	175,000	175,000	0	0.0%
337 PUBLIC SAFETY FEES	4,115	10,000	10,000	0	0.0%
343 TRANSPORTATION FEES	1,722,368	1,767,902	2,128,559	360,657	20.4%
361 INTEREST	149,099	50,000	75,000	25,000	50.0%
364 FIXED ASSET SALES	238,153	50,000	150,000	100,000	200.0%
369 MISCELLANEOUS REVENUES	42,059	60,000	60,000	0	0.0%
386 CONSTITUTIONAL EXCESS FEE	2,759	557	557	0	0.0%
<b>101 TRANSPORTATION TRUST FUND Total</b>	<b>17,930,645</b>	<b>17,949,055</b>	<b>18,660,212</b>	<b>711,157</b>	<b>4.0%</b>
<b>10102 NINTH-CENT FUEL TAX FUND</b>					
317 GAS TAXES	2,155,043	2,100,000	2,100,000	0	0.0%
<b>10102 NINTH-CENT FUEL TAX FUND Total</b>	<b>2,155,043</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>0</b>	<b>0.0%</b>
<b>10103 SUNRAIL OPERATIONS</b>					
330 LOCAL GRANTS & REVENUES	46,851	0	0	0	
361 INTEREST	1,388	0	0	0	
<b>10103 SUNRAIL OPERATIONS Total</b>	<b>48,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>10104 SIDEWALK DEVELOPER FUND</b>					
326 SPECIAL ASSESSMENTS MSBU	15,876	0	0	0	
361 INTEREST	3,979	0	0	0	
<b>10104 SIDEWALK DEVELOPER FUND Total</b>	<b>19,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>10400 BUILDING PROGRAM</b>					
321 BUILDING PERMITS & FEES	6,819,853	6,191,000	5,472,000	(719,000)	-11.6%
322 PLANNING FEES	2,360	3,500	500	(3,000)	-85.7%
361 INTEREST	491,217	50,000	150,000	100,000	200.0%
364 FIXED ASSET SALES	10,807	1,500	1,500	0	0.0%
369 MISCELLANEOUS REVENUES	241,290	229,500	201,500	(28,000)	-12.2%
<b>10400 BUILDING PROGRAM Total</b>	<b>7,565,527</b>	<b>6,475,500</b>	<b>5,825,500</b>	<b>(650,000)</b>	<b>-10.0%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11000 TOURISM PARKS 1,2,3 CENT FUND</b>					
318 TOURISM TAX	4,136,020	3,900,000	3,900,000	0	0.0%
361 INTEREST	237,691	30,000	50,000	20,000	66.7%
<b>11000 TOURISM PARKS 1,2,3 CENT FUND Total</b>	<b>4,373,711</b>	<b>3,930,000</b>	<b>3,950,000</b>	<b>20,000</b>	<b>0.5%</b>
<b>11001 TOURISM SPORTS 4 &amp; 6 CENT FUND</b>					
318 TOURISM TAX	2,757,347	2,600,000	2,600,000	0	0.0%
361 INTEREST	87,818	10,000	10,000	0	0.0%
369 MISCELLANEOUS REVENUES	0	2,500	2,500	0	0.0%
<b>11001 TOURISM SPORTS 4 &amp; 6 CENT FUND Total</b>	<b>2,845,164</b>	<b>2,612,500</b>	<b>2,612,500</b>	<b>0</b>	<b>0.0%</b>
<b>11200 FIRE PROTECTION FUND</b>					
311 AD VALOREM	84,792,224	93,230,000	100,606,000	7,376,000	7.9%
322 PLANNING FEES	69,795	0	0	0	
325 IMPACT & MOBILITY FEES	45,518	0	0	0	
328 FEMA REIMBURSEMENTS	439,176	0	0	0	
331 OTHER STATE SHARED	190,778	160,000	180,000	20,000	12.5%
337 PUBLIC SAFETY FEES	511,759	450,000	634,650	184,650	41.0%
338 AMBULANCE TRANSPORT FEE	10,745,687	8,500,000	9,500,000	1,000,000	11.8%
339 MEDICAID FEES	2,161,870	2,250,000	3,069,024	819,024	36.4%
361 INTEREST	2,704,652	400,000	500,000	100,000	25.0%
364 FIXED ASSET SALES	41,721	50,000	50,000	0	0.0%
366 DONATIONS	10	0	0	0	
369 MISCELLANEOUS REVENUES	424,329	70,000	95,000	25,000	35.7%
386 CONSTITUTIONAL EXCESS FEE	97,954	50,000	70,000	20,000	40.0%
<b>11200 FIRE PROTECTION FUND Total</b>	<b>102,225,472</b>	<b>105,160,000</b>	<b>114,704,674</b>	<b>9,544,674</b>	<b>9.1%</b>
<b>11201 FIRE PROT FUND-REPLACE &amp; RENEW</b>					
361 INTEREST	2,955	0	0	0	
<b>11201 FIRE PROT FUND-REPLACE &amp; RENEW Total</b>	<b>2,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11400 COURT SUPP TECH FEE (ARTV)</b>					
344 ARTICLE V FEES	614,092	500,000	550,000	50,000	10.0%
361 INTEREST	1,707	4,000	1,000	(3,000)	-75.0%
<b>11400 COURT SUPP TECH FEE (ARTV) Total</b>	<b>615,799</b>	<b>504,000</b>	<b>551,000</b>	<b>47,000</b>	<b>9.3%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11500 1991 INFRASTRUCTURE SALES TAX</b>					
361 INTEREST	842,089	500,000	0	(500,000)	-100.0%
<b>0 1991 INFRASTRUCTURE SALES TAX Total</b>	<b>842,089</b>	<b>500,000</b>	<b>0</b>	<b>(500,000)</b>	<b>-100.0%</b>
<b>11541 2001 INFRASTRUCTURE SALES TAX</b>					
361 INTEREST	560,195	150,000	0	(150,000)	-100.0%
369 MISCELLANEOUS REVENUES	43,657	0	0	0	
<b>1 2001 INFRASTRUCTURE SALES TAX Total</b>	<b>603,852</b>	<b>150,000</b>	<b>0</b>	<b>(150,000)</b>	<b>-100.0%</b>
<b>11560 2014 INFRASTRUCTURE SALES TAX</b>					
319 INFRASTRUCTURE SALES TAX	57,288,517	58,000,000	14,200,000	(43,800,000)	-75.5%
329 STATE GRANTS	0	0	7,000,000	7,000,000	
361 INTEREST	5,643,558	1,200,000	3,000,000	1,800,000	150.0%
<b>0 2014 INFRASTRUCTURE SALES TAX Total</b>	<b>62,932,075</b>	<b>59,200,000</b>	<b>24,200,000</b>	<b>(35,000,000)</b>	<b>-59.1%</b>
<b>11641 PUBLIC WORKS-INTERLOCAL AGREEM</b>					
330 LOCAL GRANTS & REVENUES	869,752	0	0	0	
<b>UBLIC WORKS-INTERLOCAL AGREEM Total</b>	<b>869,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11800 EMS TRUST FUND</b>					
329 STATE GRANTS	104,870	0	43,762	43,762	
<b>11800 EMS TRUST FUND Total</b>	<b>104,870</b>	<b>0</b>	<b>43,762</b>	<b>43,762</b>	
<b>11901 COMMUNITY DEVELOPMEN BLK GRANT</b>					
327 FEDERAL GRANTS	2,419,765	2,176,335	2,200,355	24,020	1.1%
<b>MMUNITY DEVELOPMEN BLK GRANT Total</b>	<b>2,419,765</b>	<b>2,176,335</b>	<b>2,200,355</b>	<b>24,020</b>	<b>1.1%</b>
<b>11902 HOME PROGRAM GRANT</b>					
327 FEDERAL GRANTS	528,860	987,771	840,010	(147,761)	-15.0%
<b>11902 HOME PROGRAM GRANT Total</b>	<b>528,860</b>	<b>987,771</b>	<b>840,010</b>	<b>(147,761)</b>	<b>-15.0%</b>
<b>11904 EMERGENCY SHELTER GRANTS</b>					
327 FEDERAL GRANTS	473,151	190,975	190,975	0	0.0%
<b>1904 EMERGENCY SHELTER GRANTS Total</b>	<b>473,151</b>	<b>190,975</b>	<b>190,975</b>	<b>0</b>	<b>0.0%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11905 COMMUNITY SVC BLOCK GRANT</b>					
327 FEDERAL GRANTS	250,764	0	287,972	287,972	
<b>11905 COMMUNITY SVC BLOCK GRANT Total</b>	<b>250,764</b>	<b>0</b>	<b>287,972</b>	<b>287,972</b>	
<b>11908 DISASTER PREPAREDNESS</b>					
327 FEDERAL GRANTS	166,628	119,817	119,956	139	0.1%
329 STATE GRANTS	56,495	105,806	126,306	20,500	19.4%
<b>11908 DISASTER PREPAREDNESS Total</b>	<b>223,123</b>	<b>225,623</b>	<b>246,262</b>	<b>20,639</b>	<b>9.1%</b>
<b>11909 MOSQUITO CONTROL GRANT</b>					
329 STATE GRANTS	78,579	78,579	61,856	(16,723)	-21.3%
<b>11909 MOSQUITO CONTROL GRANT Total</b>	<b>78,579</b>	<b>78,579</b>	<b>61,856</b>	<b>(16,723)</b>	<b>-21.3%</b>
<b>11912 PUBLIC SAFETY GRANTS (STATE)</b>					
329 STATE GRANTS	390,334	402,800	2,800	(400,000)	-99.3%
<b>11912 PUBLIC SAFETY GRANTS (STATE) Total</b>	<b>390,334</b>	<b>402,800</b>	<b>2,800</b>	<b>(400,000)</b>	<b>-99.3%</b>
<b>11914 FRDAP GRANTS</b>					
361 INTEREST	0	0	0	0	
<b>11914 FRDAP GRANTS Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11915 PUBLIC SAFETY GRANTS (FEDERAL)</b>					
327 FEDERAL GRANTS	25,510	0	0	0	
329 STATE GRANTS	3,196,787	0	0	0	
<b>11915 PUBLIC SAFETY GRANTS (FEDERAL) Total</b>	<b>3,222,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11916 PUBLIC WORKS GRANTS</b>					
327 FEDERAL GRANTS	2,722,458	1,304,000	0	(1,304,000)	-100.0%
329 STATE GRANTS	1,657,165	11,765,110	0	(11,765,110)	-100.0%
<b>11916 PUBLIC WORKS GRANTS Total</b>	<b>4,379,622</b>	<b>13,069,110</b>	<b>0</b>	<b>(13,069,110)</b>	<b>-100.0%</b>
<b>11917 LEISURE SERVICES GRANTS</b>					
327 FEDERAL GRANTS	0	100,000	0	(100,000)	-100.0%
329 STATE GRANTS	1,055,513	0	0	0	
<b>11917 LEISURE SERVICES GRANTS Total</b>	<b>1,055,513</b>	<b>100,000</b>	<b>0</b>	<b>(100,000)</b>	<b>-100.0%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11919 COMMUNITY SVC GRANTS</b>					
327 FEDERAL GRANTS	652,234	671,759	761,567	89,808	13.4%
<b>11919 COMMUNITY SVC GRANTS Total</b>	<b>652,234</b>	<b>671,759</b>	<b>761,567</b>	<b>89,808</b>	<b>13.4%</b>
<b>11920 NEIGHBOR STABIL PROGRAM GRANT</b>					
327 FEDERAL GRANTS	321,305	50,010	0	(50,010)	-100.0%
361 INTEREST	20,045	0	0	0	
369 MISCELLANEOUS REVENUES	14,430	0	0	0	
<b>NEIGHBOR STABIL PROGRAM GRANT Total</b>	<b>355,780</b>	<b>50,010</b>	<b>0</b>	<b>(50,010)</b>	<b>-100.0%</b>
<b>11925 DCF REINVESTMENT GRANT FUND</b>					
329 STATE GRANTS	247,631	0	0	0	
<b>11925 DCF REINVESTMENT GRANT FUND Total</b>	<b>247,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11930 RESOURCE MANAGEMENT GRANTS</b>					
327 FEDERAL GRANTS	229,324	1,837,426	810,848	(1,026,578)	-55.9%
<b>11930 RESOURCE MANAGEMENT GRANTS Total</b>	<b>229,324</b>	<b>1,837,426</b>	<b>810,848</b>	<b>(1,026,578)</b>	<b>-55.9%</b>
<b>11931 HOMELESSNESS GRANTS</b>					
366 DONATIONS	1,135	0	0	0	
<b>11931 HOMELESSNESS GRANTS Total</b>	<b>1,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11932 MISCELLANEOUS GRANTS</b>					
366 DONATIONS	30,095	0	0	0	
<b>11932 MISCELLANEOUS GRANTS Total</b>	<b>30,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11933 FEDERAL MITIGATION GRANTS</b>					
328 FEMA REIMBURSMENTS	2,843,291	0	1,356,262	1,356,262	
<b>11933 FEDERAL MITIGATION GRANTS Total</b>	<b>2,843,291</b>	<b>0</b>	<b>1,356,262</b>	<b>1,356,262</b>	
<b>11936 FEDERAL EMER RENTAL ASSISTANCE</b>					
327 FEDERAL GRANTS	1,530,565	0	0	0	
361 INTEREST	13,149	0	0	0	
<b>FEDERAL EMER RENTAL ASSISTANCE Total</b>	<b>1,543,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11937 AMERICAN RESCUE PLN-SLFRF ARPA</b>					
327 FEDERAL GRANTS	27,566,006	13,833,334	0	(13,833,334)	-100.0%
361 INTEREST	105,683	0	0	0	
<b>AMERICAN RESCUE PLN-SLFRF ARPA Total</b>	<b>27,671,689</b>	<b>13,833,334</b>	<b>0</b>	<b>(13,833,334)</b>	<b>-100.0%</b>
<b>11940 ENVIRONMENTAL SERVICES GRANTS</b>					
327 FEDERAL GRANTS	0	1,000,000	0	(1,000,000)	-100.0%
329 STATE GRANTS	0	0	2,211,450	2,211,450	
<b>ENVIRONMENTAL SERVICES GRANTS Total</b>	<b>0</b>	<b>1,000,000</b>	<b>2,211,450</b>	<b>1,211,450</b>	<b>121.1%</b>
<b>12013 SHIP AFFORDABLE HOUSING 12/13</b>					
361 INTEREST	0	0	0	0	
<b>SHIP AFFORDABLE HOUSING 12/13 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12021 SHIP AFFORDABLE HOUSING 20/21</b>					
361 INTEREST	7,227	0	0	0	
369 MISCELLANEOUS REVENUES	715,321	0	0	0	
<b>SHIP AFFORDABLE HOUSING 20/21 Total</b>	<b>722,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12022 SHIP AFFORDABLE HOUSING 21/22</b>					
331 OTHER STATE SHARED	1,189,388	0	0	0	
<b>SHIP AFFORDABLE HOUSING 21/22 Total</b>	<b>1,189,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12023 SHIP AFFORDABLE HOUSING 22/23</b>					
331 OTHER STATE SHARED	537,314	0	0	0	
<b>SHIP AFFORDABLE HOUSING 22/23 Total</b>	<b>537,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12024 SHIP AFFORDABLE HOUSING 23/24</b>					
331 OTHER STATE SHARED	20,715	0	0	0	
<b>SHIP AFFORDABLE HOUSING 23/24 Total</b>	<b>20,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12026 SHIP AFFORDABLE HOUSING 25/26</b>					
331 OTHER STATE SHARED	0	0	5,524,124	5,524,124	
<b>SHIP AFFORDABLE HOUSING 25/26 Total</b>	<b>0</b>	<b>0</b>	<b>5,524,124</b>	<b>5,524,124</b>	



## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12101 LAW ENFORCEMENT TST-LOCAL</b>					
336 SHERIFF REVENUES	79,065	0	0	0	
361 INTEREST	26,119	0	0	0	
<b>12101 LAW ENFORCEMENT TST-LOCAL Total</b>	<b>105,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12102 LAW ENFORCEMENT TST-FED DOJ</b>					
336 SHERIFF REVENUES	101,123	0	0	0	
361 INTEREST	7,696	0	0	0	
<b>12102 LAW ENFORCEMENT TST-FED DOJ Total</b>	<b>108,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12103 LAW ENFORCEMENT TST-FED TREASU</b>					
336 SHERIFF REVENUES	6,048	0	0	0	
361 INTEREST	6,188	0	0	0	
<b>12103 LAW ENFORCEMENT TST-FED TREASU Total</b>	<b>12,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12200 ARBOR VIOLATION TRUST FUND</b>					
322 PLANNING FEES	15,350	0	10,000	10,000	
361 INTEREST	9,048	0	2,000	2,000	
<b>12200 ARBOR VIOLATION TRUST FUND Total</b>	<b>24,398</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	
<b>12300 ALCOHOL/DRUG ABUSE FUND</b>					
336 SHERIFF REVENUES	9,525	30,000	15,000	(15,000)	-50.0%
361 INTEREST	6,822	0	0	0	
<b>12300 ALCOHOL/DRUG ABUSE FUND Total</b>	<b>16,347</b>	<b>30,000</b>	<b>15,000</b>	<b>(15,000)</b>	<b>-50.0%</b>
<b>12302 TEEN COURT</b>					
336 SHERIFF REVENUES	106,524	143,429	72,000	(71,429)	-49.8%
361 INTEREST	101	0	0	0	
386 CONSTITUTIONAL EXCESS FEE	12,856	0	0	0	
<b>12302 TEEN COURT Total</b>	<b>119,481</b>	<b>143,429</b>	<b>72,000</b>	<b>(71,429)</b>	<b>-49.8%</b>
<b>12303 OPIOID SETTLEMENT</b>					
370 OPIOID SETTLEMENT	0	0	2,664,285	2,664,285	
<b>12303 OPIOID SETTLEMENT Total</b>	<b>0</b>	<b>0</b>	<b>2,664,285</b>	<b>2,664,285</b>	

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12500 EMERGENCY 911 FUND</b>					
332 E911 FEES	2,610,680	2,450,000	2,600,000	150,000	6.1%
361 INTEREST	184,380	0	50,000	50,000	
369 MISCELLANEOUS REVENUES	2	0	0	0	
<b>12500 EMERGENCY 911 FUND Total</b>	<b>2,795,063</b>	<b>2,450,000</b>	<b>2,650,000</b>	<b>200,000</b>	<b>8.2%</b>
<b>12601 ARTERIAL IMPACT FEE (12-31-21)</b>					
325 IMPACT & MOBILITY FEES	48,432	0	0	0	
361 INTEREST	159,202	0	0	0	
<b>01 ARTERIAL IMPACT FEE (12-31-21) Total</b>	<b>207,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12602 NORTH COLLECT IMPACT FEE (EXP)</b>					
361 INTEREST	36,895	0	0	0	
<b>2 NORTH COLLECT IMPACT FEE (EXP) Total</b>	<b>36,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12603 WEST COLLECT IMPACT FEE (EXP)</b>					
361 INTEREST	2,975	0	0	0	
<b>03 WEST COLLECT IMPACT FEE (EXP) Total</b>	<b>2,975</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12604 EAST COLLECT IMPACT FEE (EXP)</b>					
361 INTEREST	1,174	0	0	0	
<b>504 EAST COLLECT IMPACT FEE (EXP) Total</b>	<b>1,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12605 SOUTH CN IMPACT FEE (12-31-21)</b>					
325 IMPACT & MOBILITY FEES	2,880	0	0	0	
361 INTEREST	191	0	0	0	
<b>15 SOUTH CN IMPACT FEE (12-31-21) Total</b>	<b>3,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12606 MOBILITY FEE CORE DISTRICT</b>					
325 IMPACT & MOBILITY FEES	995,940	325,000	425,000	100,000	30.8%
361 INTEREST	43,004	0	20,000	20,000	
<b>12606 MOBILITY FEE CORE DISTRICT Total</b>	<b>1,038,945</b>	<b>325,000</b>	<b>445,000</b>	<b>120,000</b>	<b>36.9%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12607 MOBILITY FEE RURAL DISTRICT</b>					
325 IMPACT & MOBILITY FEES	317,339	200,000	200,000	0	0.0%
361 INTEREST	7,493	0	5,000	5,000	
<b>12607 MOBILITY FEE RURAL DISTRICT Total</b>	<b>324,832</b>	<b>200,000</b>	<b>205,000</b>	<b>5,000</b>	<b>2.5%</b>
<b>12608 MOBILITY FEE SUBURBAN EAST DIS</b>					
325 IMPACT & MOBILITY FEES	2,125,610	1,500,000	1,300,000	(200,000)	-13.3%
361 INTEREST	112,297	0	10,000	10,000	
<b>12608 MOBILITY FEE SUBURBAN EAST DIS Total</b>	<b>2,237,907</b>	<b>1,500,000</b>	<b>1,310,000</b>	<b>(190,000)</b>	<b>-12.7%</b>
<b>12609 MOBILITY FEE SUBURBAN WEST</b>					
325 IMPACT & MOBILITY FEES	268,703	325,000	150,000	(175,000)	-53.8%
361 INTEREST	9,008	0	5,000	5,000	
<b>12609 MOBILITY FEE SUBURBAN WEST Total</b>	<b>277,711</b>	<b>325,000</b>	<b>155,000</b>	<b>(170,000)</b>	<b>-52.3%</b>
<b>12801 FIRE/RESCUE-IMPACT FEE</b>					
325 IMPACT & MOBILITY FEES	367,077	330,000	295,000	(35,000)	-10.6%
361 INTEREST	55,686	5,000	10,000	5,000	100.0%
<b>12801 FIRE/RESCUE-IMPACT FEE Total</b>	<b>422,763</b>	<b>335,000</b>	<b>305,000</b>	<b>(30,000)</b>	<b>-9.0%</b>
<b>12802 LAW ENFORCEMENT-IMPACT FEE</b>					
361 INTEREST	102	0	0	0	
<b>12802 LAW ENFORCEMENT-IMPACT FEE Total</b>	<b>102</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12804 LIBRARY-IMPACT FEE</b>					
325 IMPACT & MOBILITY FEES	358,641	226,000	226,000	0	0.0%
361 INTEREST	21,406	0	0	0	
<b>12804 LIBRARY-IMPACT FEE Total</b>	<b>380,048</b>	<b>226,000</b>	<b>226,000</b>	<b>0</b>	<b>0.0%</b>
<b>12805 DRAINAGE-IMPACT FEE</b>					
361 INTEREST	304	0	0	0	
<b>12805 DRAINAGE-IMPACT FEE Total</b>	<b>304</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>13000 STORMWATER FUND</b>					
361 INTEREST	1,650	0	0	0	
364 FIXED ASSET SALES	15,750	0	0	0	
<b>13000 STORMWATER FUND Total</b>	<b>17,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>13100 ECONOMIC DEVELOPMENT</b>					
330 LOCAL GRANTS & REVENUES	210,000	0	0	0	
361 INTEREST	1,740	0	0	0	
<b>13100 ECONOMIC DEVELOPMENT Total</b>	<b>211,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>13300 17/92 REDEVELOPMENT TI FUND</b>					
361 INTEREST	6,093	0	0	0	
<b>13300 17/92 REDEVELOPMENT TI FUND Total</b>	<b>6,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>15000 MSBU STREET LIGHTING</b>					
326 SPECIAL ASSESSMENTS MSBU	2,322,591	2,400,000	2,400,000	0	0.0%
361 INTEREST	49,838	5,500	20,000	14,500	263.6%
<b>15000 MSBU STREET LIGHTING Total</b>	<b>2,372,429</b>	<b>2,405,500</b>	<b>2,420,000</b>	<b>14,500</b>	<b>0.6%</b>
<b>15100 MSBU RESIDENTIAL SOLID WASTE</b>					
326 SPECIAL ASSESSMENTS MSBU	20,497,524	22,100,000	21,500,000	(600,000)	-2.7%
334 GENERAL GOV'T FEES	142,380	200,000	150,000	(50,000)	-25.0%
361 INTEREST	452,448	30,000	200,000	170,000	566.7%
<b>15100 MSBU RESIDENTIAL SOLID WASTE Total</b>	<b>21,092,351</b>	<b>22,330,000</b>	<b>21,850,000</b>	<b>(480,000)</b>	<b>-2.1%</b>
<b>16000 MSBU PROGRAM</b>					
326 SPECIAL ASSESSMENTS MSBU	234,889	217,700	217,700	0	0.0%
334 GENERAL GOV'T FEES	587,111	586,854	587,705	851	0.1%
361 INTEREST	28,094	5,025	5,025	0	0.0%
386 CONSTITUTIONAL EXCESS FEE	23,757	5,354	5,354	0	0.0%
<b>16000 MSBU PROGRAM Total</b>	<b>873,851</b>	<b>814,933</b>	<b>815,784</b>	<b>851</b>	<b>0.1%</b>
<b>16005 MSBU MILLS (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	63,356	64,400	63,840	(560)	-0.9%
361 INTEREST	24,169	2,000	1,500	(500)	-25.0%
<b>16005 MSBU MILLS (LM/AWC) Total</b>	<b>87,524</b>	<b>66,400</b>	<b>65,340</b>	<b>(1,060)</b>	<b>-1.6%</b>
<b>16006 MSBU PICKETT AQUATIC (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	41,267	41,213	41,213	0	0.0%
361 INTEREST	19,213	1,375	1,375	0	0.0%
<b>MSBU PICKETT AQUATIC (LM/AWC) Total</b>	<b>60,479</b>	<b>42,588</b>	<b>42,588</b>	<b>0</b>	<b>0.0%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>16007 MSBU AMORY (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	6,387	6,336	6,336	0	0.0%
361 INTEREST	881	100	100	0	0.0%
<b>16007 MSBU AMORY (LM/AWC) Total</b>	<b>7,268</b>	<b>6,436</b>	<b>6,436</b>	<b>0</b>	<b>0.0%</b>
<b>16010 MSBU CEDAR RIDGE (GRNDS MAINT)</b>					
326 SPECIAL ASSESSMENTS MSBU	34,181	34,000	34,000	0	0.0%
361 INTEREST	2,817	100	100	0	0.0%
<b>MSBU CEDAR RIDGE (GRNDS MAINT) Total</b>	<b>36,998</b>	<b>34,100</b>	<b>34,100</b>	<b>0</b>	<b>0.0%</b>
<b>16013 MSBU HOWELL CREEK (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	1,302	1,295	1,295	0	0.0%
361 INTEREST	432	50	50	0	0.0%
<b>13 MSBU HOWELL CREEK (LM/AWC) Total</b>	<b>1,733</b>	<b>1,345</b>	<b>1,345</b>	<b>0</b>	<b>0.0%</b>
<b>16020 MSBU HORSESHOE (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	9,475	10,560	10,560	0	0.0%
361 INTEREST	1,199	55	55	0	0.0%
<b>16020 MSBU HORSESHOE (LM/AWC) Total</b>	<b>10,674</b>	<b>10,615</b>	<b>10,615</b>	<b>0</b>	<b>0.0%</b>
<b>16021 MSBU MYRTLE (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	7,255	7,240	7,240	0	0.0%
361 INTEREST	1,077	65	65	0	0.0%
<b>16021 MSBU MYRTLE (LM/AWC) Total</b>	<b>8,332</b>	<b>7,305</b>	<b>7,305</b>	<b>0</b>	<b>0.0%</b>
<b>16023 MSBU SPRING WOOD LAKE (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	5,241	5,185	5,185	0	0.0%
361 INTEREST	1,721	250	250	0	0.0%
<b>SBU SPRING WOOD LAKE (LM/AWC) Total</b>	<b>6,962</b>	<b>5,435</b>	<b>5,435</b>	<b>0</b>	<b>0.0%</b>
<b>16024 MSBU LAKE OF THE WOODS(LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	18,785	19,080	19,080	0	0.0%
361 INTEREST	4,786	700	700	0	0.0%
<b>SBU LAKE OF THE WOODS(LM/AWC) Total</b>	<b>23,571</b>	<b>19,780</b>	<b>19,780</b>	<b>0</b>	<b>0.0%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>16025 MSBU MIRROR (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	9,138	9,100	9,100	0	0.0%
361 INTEREST	3,336	285	285	0	0.0%
<b>16025 MSBU MIRROR (LM/AWC) Total</b>	<b>12,474</b>	<b>9,385</b>	<b>9,385</b>	<b>0</b>	<b>0.0%</b>
<b>16026 MSBU SPRING (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	26,006	27,000	27,000	0	0.0%
361 INTEREST	7,808	1,000	1,000	0	0.0%
<b>16026 MSBU SPRING (LM/AWC) Total</b>	<b>33,815</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>	<b>0.0%</b>
<b>16027 MSBU SPRINGWOOD WTRWY (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	3,762	3,745	3,745	0	0.0%
361 INTEREST	2,191	300	300	0	0.0%
<b>U SPRINGWOOD WTRWY (LM/AWC) Total</b>	<b>5,953</b>	<b>4,045</b>	<b>4,045</b>	<b>0</b>	<b>0.0%</b>
<b>16028 MSBU BURKETT (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	4,621	4,600	4,600	0	0.0%
361 INTEREST	2,920	500	250	(250)	-50.0%
<b>16028 MSBU BURKETT (LM/AWC) Total</b>	<b>7,541</b>	<b>5,100</b>	<b>4,850</b>	<b>(250)</b>	<b>-4.9%</b>
<b>16030 MSBU SWEETWATER COVE (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	33,054	33,440	59,313	25,873	77.4%
361 INTEREST	1,295	300	300	0	0.0%
<b>MSBU SWEETWATER COVE (LM/AWC) Total</b>	<b>34,350</b>	<b>33,740</b>	<b>59,613</b>	<b>25,873</b>	<b>76.7%</b>
<b>16031 MSBU LAKE ASHER AWC</b>					
326 SPECIAL ASSESSMENTS MSBU	5,418	5,380	5,380	0	0.0%
361 INTEREST	624	60	60	0	0.0%
<b>16031 MSBU LAKE ASHER AWC Total</b>	<b>6,042</b>	<b>5,440</b>	<b>5,440</b>	<b>0</b>	<b>0.0%</b>
<b>16032 MSBU ENGLISH ESTATES (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	3,475	3,455	3,455	0	0.0%
361 INTEREST	526	20	20	0	0.0%
<b>MSBU ENGLISH ESTATES (LM/AWC) Total</b>	<b>4,002</b>	<b>3,475</b>	<b>3,475</b>	<b>0</b>	<b>0.0%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>16033 MSBU GRACE LAKE (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	13,712	13,670	13,670	0	0.0%
361 INTEREST	1,223	100	100	0	0.0%
<b>16033 MSBU GRACE LAKE (LM/AWC) Total</b>	<b>14,935</b>	<b>13,770</b>	<b>13,770</b>	<b>0</b>	<b>0.0%</b>
<b>16035 MSBU BUTTONWOOD POND (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	3,430	3,430	3,430	0	0.0%
361 INTEREST	856	100	100	0	0.0%
<b>16035 MSBU BUTTONWOOD POND (LM/AWC) Total</b>	<b>4,286</b>	<b>3,530</b>	<b>3,530</b>	<b>0</b>	<b>0.0%</b>
<b>16036 MSBU HOWELL LAKE (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	131,936	130,450	130,450	0	0.0%
361 INTEREST	21,055	1,000	1,000	0	0.0%
<b>16036 MSBU HOWELL LAKE (LM/AWC) Total</b>	<b>152,991</b>	<b>131,450</b>	<b>131,450</b>	<b>0</b>	<b>0.0%</b>
<b>16037 MSBU LK LINDEN (LM/AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	0	4,540	4,540	0	0.0%
361 INTEREST	0	10	10	0	0.0%
<b>16037 MSBU LK LINDEN (LM/AWC) Total</b>	<b>0</b>	<b>4,550</b>	<b>4,550</b>	<b>0</b>	<b>0.0%</b>
<b>16039 MSBU RICE LAKE (LM)</b>					
326 SPECIAL ASSESSMENTS MSBU	0	0	12,989	12,989	
<b>16039 MSBU RICE LAKE (LM) Total</b>	<b>0</b>	<b>0</b>	<b>12,989</b>	<b>12,989</b>	
<b>16040 MSBU TWIN LAKES (LM)</b>					
326 SPECIAL ASSESSMENTS MSBU	0	0	6,780	6,780	
<b>16040 MSBU TWIN LAKES (LM) Total</b>	<b>0</b>	<b>0</b>	<b>6,780</b>	<b>6,780</b>	
<b>16073 MSBU SYLVAN LAKE (AWC)</b>					
326 SPECIAL ASSESSMENTS MSBU	41,445	41,325	41,325	0	0.0%
361 INTEREST	5,824	50	50	0	0.0%
<b>16073 MSBU SYLVAN LAKE (AWC) Total</b>	<b>47,269</b>	<b>41,375</b>	<b>41,375</b>	<b>0</b>	<b>0.0%</b>
<b>16077 MSBU LITTLE LK HOWELL/TUSK</b>					
326 SPECIAL ASSESSMENTS MSBU	20,653	20,506	20,506	0	0.0%
361 INTEREST	1,291	620	620	0	0.0%
<b>16077 MSBU LITTLE LK HOWELL/TUSK Total</b>	<b>21,944</b>	<b>21,126</b>	<b>21,126</b>	<b>0</b>	<b>0.0%</b>

# REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>16080 MSBU E CRYSTAL CHAIN OF LAKES</b>					
326 SPECIAL ASSESSMENTS MSBU	24,669	23,280	23,280	0	0.0%
361 INTEREST	684	700	700	0	0.0%
<b>16080 MSBU E CRYSTAL CHAIN OF LAKES Total</b>	<b>25,353</b>	<b>23,980</b>	<b>23,980</b>	<b>0</b>	<b>0.0%</b>
<b>21210 FIVE POINTS LINE OF CREDIT</b>					
361 INTEREST	57,184	0	0	0	
<b>21210 FIVE POINTS LINE OF CREDIT Total</b>	<b>57,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>21300 COUNTY SHARED REVENUE DEBT</b>					
361 INTEREST	0	0	0	0	
<b>21300 COUNTY SHARED REVENUE DEBT Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>22500 SALES TAX BONDS</b>					
361 INTEREST	4	0	0	0	
<b>22500 SALES TAX BONDS Total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>30600 INFRASTRUCTURE IMP OP FUND</b>					
361 INTEREST	25,041	0	0	0	
<b>30600 INFRASTRUCTURE IMP OP FUND Total</b>	<b>25,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>30700 SPORTS COMPLEX/SOLDIERS CREEK</b>					
361 INTEREST	4	0	0	0	
<b>30700 SPORTS COMPLEX/SOLDIERS CREEK Total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32000 JAIL PROJECT/2005</b>					
361 INTEREST	180	0	0	0	
<b>32000 JAIL PROJECT/2005 Total</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32100 NATURAL LANDS/TRAILS</b>					
361 INTEREST	52,983	0	0	0	
<b>32100 NATURAL LANDS/TRAILS Total</b>	<b>52,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32200 COURTHOUSE PROJECTS FUND</b>					
361 INTEREST	10,807	0	0	0	
<b>32200 COURTHOUSE PROJECTS FUND Total</b>	<b>10,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>32300 FIVE POINTS DEVELOPMENT FUND</b>					
361 INTEREST	4,166,229	0	0	0	
385 BOND REFUNDING PROCEEDS	167,287,422	0	0	0	
<b>0 FIVE POINTS DEVELOPMENT FUND Total</b>	<b>171,453,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>40100 WATER AND SEWER FUND</b>					
337 PUBLIC SAFETY FEES	99,610	88,000	88,000	0	0.0%
340 WATER & SEWER FEES	71,361,295	71,230,000	76,130,000	4,900,000	6.9%
361 INTEREST	3,660,024	500,000	1,000,000	500,000	100.0%
364 FIXED ASSET SALES	92,368	100,000	100,000	0	0.0%
366 DONATIONS	2,221,540	0	0	0	
369 MISCELLANEOUS REVENUES	386,513	415,000	415,000	0	0.0%
<b>40100 WATER AND SEWER FUND Total</b>	<b>77,821,349</b>	<b>72,333,000</b>	<b>77,733,000</b>	<b>5,400,000</b>	<b>7.5%</b>
<b>40102 CONNECTION FEES-WATER</b>					
340 WATER & SEWER FEES	561,167	825,000	825,000	0	0.0%
361 INTEREST	134,630	12,000	12,000	0	0.0%
<b>40102 CONNECTION FEES-WATER Total</b>	<b>695,797</b>	<b>837,000</b>	<b>837,000</b>	<b>0</b>	<b>0.0%</b>
<b>40103 CONNECTION FEES-SEWER</b>					
340 WATER & SEWER FEES	982,445	2,500,000	2,000,000	(500,000)	-20.0%
361 INTEREST	539,436	50,000	50,000	0	0.0%
<b>40103 CONNECTION FEES-SEWER Total</b>	<b>1,521,881</b>	<b>2,550,000</b>	<b>2,050,000</b>	<b>(500,000)</b>	<b>-19.6%</b>
<b>40105 WATER &amp; SEWER BONDS, SERIES 20</b>					
361 INTEREST	25	0	0	0	
<b>WATER &amp; SEWER BONDS, SERIES 20 Total</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>40106 2010 BOND SERIES</b>					
361 INTEREST	460	0	0	0	
<b>40106 2010 BOND SERIES Total</b>	<b>460</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>40108 WATER &amp; SEWER CAPITAL IMPROVEM</b>					
361 INTEREST	2,209,420	300,000	300,000	0	0.0%
<b>ATER &amp; SEWER CAPITAL IMPROVEM Total</b>	<b>2,209,420</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>0.0%</b>

## REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>40201 SOLID WASTE FUND</b>					
334 GENERAL GOV'T FEES	258,000	300,000	300,000	0	0.0%
341 TRANSFER STATION FEES	9,527,521	8,000,000	10,000,000	2,000,000	25.0%
342 LANDFILL FEES	6,102,908	6,507,000	6,365,000	(142,000)	-2.2%
361 INTEREST	912,202	225,000	525,000	300,000	133.3%
364 FIXED ASSET SALES	169,751	125,000	125,000	0	0.0%
369 MISCELLANEOUS REVENUES	147,480	128,000	128,000	0	0.0%
<b>40201 SOLID WASTE FUND Total</b>	<b>17,117,862</b>	<b>15,285,000</b>	<b>17,443,000</b>	<b>2,158,000</b>	<b>14.1%</b>
<b>40204 LANDFILL MANAGEMENT ESCROW</b>					
361 INTEREST	900,291	250,000	500,000	250,000	100.0%
<b>4 LANDFILL MANAGEMENT ESCROW Total</b>	<b>900,291</b>	<b>250,000</b>	<b>500,000</b>	<b>250,000</b>	<b>100.0%</b>
<b>40301 WEKIVA GOLF COURSE FUND</b>					
316 PARKS & REC FEES	1,642,342	1,561,000	1,818,380	257,380	16.5%
361 INTEREST	23,496	0	0	0	
<b>40301 WEKIVA GOLF COURSE FUND Total</b>	<b>1,665,838</b>	<b>1,561,000</b>	<b>1,818,380</b>	<b>257,380</b>	<b>16.5%</b>
<b>50100 PROPERTY LIABILITY FUND</b>					
335 INTERNAL SERVICE FEES	3,111,566	4,500,000	4,600,000	100,000	2.2%
361 INTEREST	80,558	50,000	50,000	0	0.0%
369 MISCELLANEOUS REVENUES	0	20,000	20,000	0	0.0%
<b>50100 PROPERTY LIABILITY FUND Total</b>	<b>3,192,125</b>	<b>4,570,000</b>	<b>4,670,000</b>	<b>100,000</b>	<b>2.2%</b>
<b>50200 WORKERS COMPENSATION FUND</b>					
335 INTERNAL SERVICE FEES	2,999,488	2,875,000	2,875,000	0	0.0%
361 INTEREST	213,300	50,000	50,000	0	0.0%
369 MISCELLANEOUS REVENUES	0	100,000	100,000	0	0.0%
<b>50200 WORKERS COMPENSATION FUND Total</b>	<b>3,212,788</b>	<b>3,025,000</b>	<b>3,025,000</b>	<b>0</b>	<b>0.0%</b>
<b>50300 HEALTH INSURANCE FUND</b>					
335 INTERNAL SERVICE FEES	25,280,078	26,775,000	26,775,000	0	0.0%
361 INTEREST	747,768	400,000	400,000	0	0.0%
366 DONATIONS	0	105,000	75,000	(30,000)	-28.6%
369 MISCELLANEOUS REVENUES	2,041,360	650,000	650,000	0	0.0%
<b>50300 HEALTH INSURANCE FUND Total</b>	<b>28,069,207</b>	<b>27,930,000</b>	<b>27,900,000</b>	<b>(30,000)</b>	<b>-0.1%</b>

# REVENUES BY FUND

BY FUND NAME - ACCT MINOR (EXC BEG FUND BAL & TRANSFERS IN)	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>60301 BOCC AGENCY FUND</b>					
361 INTEREST	1,929	0	0	0	
366 DONATIONS	2,500	0	0	0	
<b>60301 BOCC AGENCY FUND Total</b>	<b>4,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60303 LIBRARIES-DESIGNATED</b>					
361 INTEREST	1,620	0	0	0	
366 DONATIONS	44,304	50,000	50,000	0	0.0%
<b>60303 LIBRARIES-DESIGNATED Total</b>	<b>45,923</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>
<b>60304 ANIMAL SERVICES DONATIONS</b>					
361 INTEREST	5,353	0	0	0	
366 DONATIONS	52,534	0	0	0	
<b>60304 ANIMAL SERVICES DONATIONS Total</b>	<b>57,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60305 HISTORICAL COMMISSION</b>					
361 INTEREST	1,118	0	0	0	
366 DONATIONS	632	0	0	0	
<b>60305 HISTORICAL COMMISSION Total</b>	<b>1,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60307 4-H COUNSEL COOP EXTENSION</b>					
361 INTEREST	0	0	0	0	
<b>60307 4-H COUNSEL COOP EXTENSION Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60308 ADULT DRUG COURT</b>					
361 INTEREST	40,631	0	0	0	
<b>60308 ADULT DRUG COURT Total</b>	<b>40,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60310 EXTENSION SERVICE PROGRAMS</b>					
361 INTEREST	639	0	0	0	
<b>60310 EXTENSION SERVICE PROGRAMS Total</b>	<b>639</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>	<b>906,628,091</b>	<b>708,875,593</b>	<b>692,707,383</b>	<b>(16,168,210)</b>	<b>-2.3%</b>

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>GENERAL FUNDS</b>				
<b>00100 GENERAL FUND</b>				
BEGINNING FUND BALANCE	(70,000,000)	(76,000,000)	(6,000,000)	8.6%
CHANGE IN FUND BALANCE	10,017,010	19,501,152	9,484,141	94.7%
ENDING FUND BALANCE	59,982,990	56,498,848	(3,484,141)	-5.8%
<b>00103 NATURAL LAND ENDOWMENT FUND</b>				
BEGINNING FUND BALANCE	0	(75,000)	(75,000)	
CHANGE IN FUND BALANCE	0	15,521	15,521	
ENDING FUND BALANCE	0	59,479	59,479	
<b>00104 BOATING IMPROVEMENT FUND</b>				
BEGINNING FUND BALANCE	0	(100,000)	(100,000)	
CHANGE IN FUND BALANCE	(50,000)	(55,000)	(5,000)	10.0%
ENDING FUND BALANCE	50,000	155,000	105,000	210.0%
<b>00105 SEMINOLE FOREVER FUND</b>				
BEGINNING FUND BALANCE	0	(3,850,000)	(3,850,000)	
CHANGE IN FUND BALANCE	(3,832,469)	(3,231,024)	601,445	-15.7%
ENDING FUND BALANCE	3,832,469	7,081,024	3,248,555	84.8%
<b>00108 FACILITIES MAINTENANCE FUND</b>				
BEGINNING FUND BALANCE	(500,000)	(1,050,000)	(550,000)	110.0%
CHANGE IN FUND BALANCE	(377,050)	1,035,000	1,412,050	-374.5%
ENDING FUND BALANCE	877,050	15,000	(862,050)	-98.3%
<b>00109 FLEET REPLACEMENT FUND</b>				
BEGINNING FUND BALANCE	(225,000)	(850,000)	(625,000)	277.8%
CHANGE IN FUND BALANCE	(230,000)	683,620	913,620	-397.2%
ENDING FUND BALANCE	455,000	166,380	(288,620)	-63.4%
<b>00111 TECHNOLOGY REPLACEMENT FUND</b>				
BEGINNING FUND BALANCE	(100,000)	0	100,000	-100.0%
CHANGE IN FUND BALANCE	100,000	(5,000)	(105,000)	-105.0%
ENDING FUND BALANCE	0	5,000	5,000	
<b>00112 MAJOR PROJECTS FUND</b>				
	0	0	0	

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00113 COUNTYWIDE UTILITIES</b>				
CHANGE IN FUND BALANCE	0	(167,306)	(167,306)	
ENDING FUND BALANCE	0	167,306	167,306	
<b>00114 CIVIL TRAFFIC INF HEARING PRC</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12200 ARBOR VIOLATION TRUST FUND</b>				
BEGINNING FUND BALANCE	(250,863)	(125,000)	125,863	-50.2%
CHANGE IN FUND BALANCE	250,863	125,000	(125,863)	-50.2%
<b>12300 ALCOHOL/DRUG ABUSE FUND</b>				
BEGINNING FUND BALANCE	(25,000)	(20,000)	5,000	-20.0%
CHANGE IN FUND BALANCE	25,000	20,000	(5,000)	-20.0%
<b>13000 STORMWATER FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>13100 ECONOMIC DEVELOPMENT</b>				
BEGINNING FUND BALANCE	(302,000)	(25,337)	276,663	-91.6%
CHANGE IN FUND BALANCE	302,000	25,337	(276,663)	-91.6%
<b>60301 BOCC AGENCY FUND</b>				
BEGINNING FUND BALANCE	(38,000)	(70,000)	(32,000)	84.2%
CHANGE IN FUND BALANCE	38,000	70,000	32,000	84.2%
<b>60303 LIBRARIES-DESIGNATED</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60304 ANIMAL SERVICES DONATIONS</b>				
BEGINNING FUND BALANCE	(45,000)	(60,000)	(15,000)	33.3%
CHANGE IN FUND BALANCE	45,000	60,000	15,000	33.3%
<b>60305 HISTORICAL COMMISSION</b>				
BEGINNING FUND BALANCE	(24,000)	(30,000)	(6,000)	25.0%
CHANGE IN FUND BALANCE	24,000	30,000	6,000	25.0%
<b>60307 4-H COUNSEL COOP EXTENSION</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60308 ADULT DRUG COURT</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>60310 EXTENSION SERVICE PROGRAM</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>SPECIAL REVENUE FUNDS</i></b>				
<b>00101 POLICE EDUCATION FUND</b>				
BEGINNING FUND BALANCE	(25,500)	(240,000)	(214,500)	841.2%
CHANGE IN FUND BALANCE	25,500	240,000	214,500	841.2%
<b>00110 ADULT DRUG COURT GRANT FU</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>10101 TRANSPORTATION TRUST FUND</b>				
BEGINNING FUND BALANCE	(3,000,000)	(4,700,000)	(1,700,000)	56.7%
CHANGE IN FUND BALANCE	2,385,404	4,561,147	2,175,742	91.2%
ENDING FUND BALANCE	614,596	138,853	(475,742)	-77.4%
<b>10102 NINTH-CENT FUEL TAX FUND</b>				
BEGINNING FUND BALANCE	(10,000)	(900,000)	(890,000)	8900.0%
CHANGE IN FUND BALANCE	(489,998)	844,055	1,334,053	-272.3%
ENDING FUND BALANCE	499,998	55,945	(444,053)	-88.8%
<b>10103 SUNRAIL OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>10104 SIDEWALK DEVELOPER FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>10400 BUILDING PROGRAM</b>				
BEGINNING FUND BALANCE	(5,000,000)	(3,700,000)	1,300,000	-26.0%
CHANGE IN FUND BALANCE	2,229,606	1,551,131	(678,474)	-30.4%
ENDING FUND BALANCE	2,770,394	2,148,869	(621,526)	-22.4%
<b>11000 TOURISM PARKS 1,2,3 CENT FUND</b>				
BEGINNING FUND BALANCE	(5,200,000)	(6,500,000)	(1,300,000)	25.0%
CHANGE IN FUND BALANCE	(769,387)	2,519,697	3,289,084	-427.5%
ENDING FUND BALANCE	5,969,387	3,980,303	(1,989,084)	-33.3%
<b>11001 TOURISM SPORTS 4 &amp; 6 CENT FUND</b>				
BEGINNING FUND BALANCE	(2,100,000)	(2,500,000)	(400,000)	19.0%
CHANGE IN FUND BALANCE	(84,960)	2,147,681	2,232,641	-2627.9%
ENDING FUND BALANCE	2,184,960	352,319	(1,832,641)	-83.9%

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11200 FIRE PROTECTION FUND</b>				
BEGINNING FUND BALANCE	(25,000,000)	(30,000,000)	(5,000,000)	20.0%
CHANGE IN FUND BALANCE	(9,677,748)	1,825,800	11,503,548	-118.9%
ENDING FUND BALANCE	34,677,748	28,174,200	(6,503,548)	-18.8%
<b>11201 FIRE PROT FUND-REPLACE &amp; REI</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11400 COURT SUPP TECH FEE (ARTV)</b>				
BEGINNING FUND BALANCE	0	(200,000)	(200,000)	
CHANGE IN FUND BALANCE	0	109,120	109,120	
ENDING FUND BALANCE	0	90,880	90,880	
<b>11500 1991 INFRASTRUCTURE SALES T.</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11541 2001 INFRASTRUCTURE SALES TAX</b>				
BEGINNING FUND BALANCE	(2,400,000)	0	2,400,000	-100.0%
CHANGE IN FUND BALANCE	2,400,000	0	(2,400,000)	-100.0%
<b>11560 2014 INFRASTRUCTURE SALES TAX</b>				
BEGINNING FUND BALANCE	(22,000,000)	(24,200,000)	(2,200,000)	10.0%
CHANGE IN FUND BALANCE	3,895,055	18,534,102	14,639,047	375.8%
ENDING FUND BALANCE	18,104,945	5,665,898	(12,439,047)	-68.7%
<b>11641 PUBLIC WORKS-INTERLOCAL AG</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11800 EMS TRUST FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11901 COMMUNITY DEVELOPMEN BLK</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11902 HOME PROGRAM GRANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11904 EMERGENCY SHELTER GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11905 COMMUNITY SVC BLOCK GRAN</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11908 DISASTER PREPAREDNESS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>11909 MOSQUITO CONTROL GRANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
11912 PUBLIC SAFETY GRANTS (STATE)	0	0	0	
11915 PUBLIC SAFETY GRANTS (FEDERAL)	0	0	0	
11916 PUBLIC WORKS GRANTS	0	0	0	
11917 LEISURE SERVICES GRANTS	0	0	0	
11919 COMMUNITY SVC GRANTS	0	0	0	
11920 NEIGHBOR STABIL PROGRAM GRANTS	0	0	0	
11925 DCF REINVESTMENT GRANT FUNDS	0	0	0	
11930 RESOURCE MANAGEMENT GRANTS	0	0	0	
11931 HOMELESSNESS GRANTS	0	0	0	
11932 MISCELLANEOUS GRANTS	0	0	0	
11933 FEDERAL MITIGATION GRANTS	0	0	0	
11935 FEDERAL CARES ACT GRANTS	0	0	0	
11937 AMERICAN RESCUE PLAN-SLFRF A	0	0	0	
11940 ENVIRONMENTAL SERVICES GRANTS	0	0	0	
11942 FIRE GRANTS FEDERAL	0	0	0	
12021 SHIP AFFORDABLE HOUSING 20,	0	0	0	
12022 SHIP AFFORDABLE HOUSING 21,	0	0	0	
12023 SHIP AFFORDABLE HOUSING 22,	0	0	0	
12024 SHIP AFFORDABLE HOUSING 23,	0	0	0	
12025 SHIP AFFORDABLE HOUSING 24,	0	0	0	



# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12026 SHIP AFFORDABLE HOUSING 25,</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12101 LAW ENFORCEMENT TST-LOCAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12102 LAW ENFORCEMENT TST-FED DC</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12103 LAW ENFORCEMENT TST-FED TR</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12302 TEEN COURT</b>				
BEGINNING FUND BALANCE	(70,000)	0	70,000	-100.0%
CHANGE IN FUND BALANCE	27,261	0	(27,261)	-100.0%
ENDING FUND BALANCE	42,739	0	(42,739)	-100.0%
<b>12303 OPIOID SETTLEMENT</b>				
BEGINNING FUND BALANCE	0	(6,500,000)	(6,500,000)	
CHANGE IN FUND BALANCE	0	6,500,000	6,500,000	
<b>12304 ATTAINABLE HOUSING TRUST</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12500 EMERGENCY 911 FUND</b>				
BEGINNING FUND BALANCE	(3,500,000)	(4,450,000)	(950,000)	27.1%
CHANGE IN FUND BALANCE	164,191	(58,793)	(222,984)	-135.8%
ENDING FUND BALANCE	3,335,809	4,508,793	1,172,984	35.2%
<b>12601 ARTERIAL IMPACT FEE (12-31-21)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12602 NORTH COLLECT IMPACT FEE (E)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12603 WEST COLLECT IMPACT FEE (EXP)</b>				
BEGINNING FUND BALANCE	(6,000)	0	6,000	-100.0%
CHANGE IN FUND BALANCE	0	0	0	
ENDING FUND BALANCE	6,000	0	(6,000)	-100.0%
<b>12604 EAST COLLECT IMPACT FEE (EXP)</b>				
BEGINNING FUND BALANCE	(2,500)	(2,500)	0	0.0%
CHANGE IN FUND BALANCE	0	0	0	
ENDING FUND BALANCE	2,500	2,500	0	0.0%
<b>12605 SOUTH CN IMPACT FEE (12-31-2</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12606 MOBILITY FEE CORE DISTRICT</b>				
BEGINNING FUND BALANCE	(800,000)	(200,000)	600,000	-75.0%
CHANGE IN FUND BALANCE	(169,501)	(445,000)	(275,499)	162.5%
ENDING FUND BALANCE	969,501	645,000	(324,501)	-33.5%
<b>12607 MOBILITY FEE RURAL DISTRICT</b>				
BEGINNING FUND BALANCE	(55,000)	0	55,000	-100.0%
CHANGE IN FUND BALANCE	(200,000)	(205,000)	(5,000)	2.5%
ENDING FUND BALANCE	255,000	205,000	(50,000)	-19.6%
<b>12608 MOBILITY FEE SUBURBAN EAST DIS</b>				
BEGINNING FUND BALANCE	(1,000,000)	0	1,000,000	-100.0%
CHANGE IN FUND BALANCE	(1,500,000)	(1,310,000)	190,000	-12.7%
ENDING FUND BALANCE	2,500,000	1,310,000	(1,190,000)	-47.6%
<b>12609 MOBILITY FEE SUBURBAN WEST</b>				
BEGINNING FUND BALANCE	(10,000)	0	10,000	-100.0%
CHANGE IN FUND BALANCE	(325,000)	(155,000)	170,000	-52.3%
ENDING FUND BALANCE	335,000	155,000	(180,000)	-53.7%
<b>12801 FIRE/RESCUE-IMPACT FEE</b>				
BEGINNING FUND BALANCE	0	(400,000)	(400,000)	
CHANGE IN FUND BALANCE	(335,000)	270,000	605,000	-180.6%
ENDING FUND BALANCE	335,000	130,000	(205,000)	-61.2%
<b>12802 LAW ENFORCEMENT-IMPACT FE</b>				
	<b>0</b>	<b>0</b>	<b>0</b>	
<b>12804 LIBRARY-IMPACT FEE</b>				
BEGINNING FUND BALANCE	(300,000)	(400,000)	(100,000)	33.3%
CHANGE IN FUND BALANCE	124,000	124,000	0	0.0%
ENDING FUND BALANCE	176,000	276,000	100,000	56.8%
<b>12805 DRAINAGE-IMPACT FEE</b>				
BEGINNING FUND BALANCE	(7,000)	0	7,000	-100.0%
CHANGE IN FUND BALANCE	7,000	0	(7,000)	-100.0%

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>15000 MSBU STREET LIGHTING</b>				
BEGINNING FUND BALANCE	(400,000)	(175,000)	225,000	-56.3%
CHANGE IN FUND BALANCE	190,000	175,000	(15,000)	-7.9%
ENDING FUND BALANCE	210,000	0	(210,000)	-100.0%
<b>15100 MSBU RESIDENTIAL SOLID WASTE</b>				
BEGINNING FUND BALANCE	(2,500,000)	(5,000,000)	(2,500,000)	100.0%
CHANGE IN FUND BALANCE	1,125,000	947,261	(177,739)	-15.8%
ENDING FUND BALANCE	1,375,000	4,052,739	2,677,739	194.7%
<b>16000 MSBU PROGRAM</b>				
BEGINNING FUND BALANCE	(1,000,000)	(825,000)	175,000	-17.5%
CHANGE IN FUND BALANCE	(18,055)	(91,980)	(73,925)	409.4%
ENDING FUND BALANCE	1,018,055	916,980	(101,075)	-9.9%
<b>16005 MSBU MILLS (LM/AWC)</b>				
BEGINNING FUND BALANCE	(588,643)	(670,000)	(81,357)	13.8%
CHANGE IN FUND BALANCE	588,643	670,000	81,357	13.8%
<b>16006 MSBU PICKETT AQUATIC (LM/AWC)</b>				
BEGINNING FUND BALANCE	(440,353)	(525,000)	(84,647)	19.2%
CHANGE IN FUND BALANCE	440,353	525,000	84,647	19.2%
<b>16007 MSBU AMORY (LM/AWC)</b>				
BEGINNING FUND BALANCE	(21,086)	(25,000)	(3,914)	18.6%
CHANGE IN FUND BALANCE	21,086	25,000	3,914	18.6%
<b>16010 MSBU CEDAR RIDGE (GRNDS MAINT)</b>				
BEGINNING FUND BALANCE	(45,000)	(60,000)	(15,000)	33.3%
CHANGE IN FUND BALANCE	45,000	60,000	15,000	33.3%
<b>16013 MSBU HOWELL CREEK (LM/AWC)</b>				
BEGINNING FUND BALANCE	(11,372)	(6,000)	5,372	-47.2%
CHANGE IN FUND BALANCE	11,372	6,000	(5,372)	-47.2%
<b>16020 MSBU HORSESHOE (LM/AWC)</b>				
BEGINNING FUND BALANCE	(27,156)	(25,000)	2,156	-7.9%
CHANGE IN FUND BALANCE	27,156	25,000	(2,156)	-7.9%

## CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>16021 MSBU MYRTLE (LM/AWC)</b>				
BEGINNING FUND BALANCE	(26,333)	(30,000)	(3,667)	13.9%
CHANGE IN FUND BALANCE	26,333	30,000	3,667	13.9%
<b>16023 MSBU SPRING WOOD LAKE (LM/AWC)</b>				
BEGINNING FUND BALANCE	(39,900)	(44,000)	(4,100)	10.3%
CHANGE IN FUND BALANCE	39,900	44,000	4,100	10.3%
<b>16024 MSBU LAKE OF THE WOODS(LM/AWC)</b>				
BEGINNING FUND BALANCE	(109,094)	(120,000)	(10,906)	10.0%
CHANGE IN FUND BALANCE	109,094	120,000	10,906	10.0%
<b>16025 MSBU MIRROR (LM/AWC)</b>				
BEGINNING FUND BALANCE	(60,257)	(70,000)	(9,743)	16.2%
CHANGE IN FUND BALANCE	60,257	70,000	9,743	16.2%
<b>16026 MSBU SPRING (LM/AWC)</b>				
BEGINNING FUND BALANCE	(195,000)	(220,000)	(25,000)	12.8%
CHANGE IN FUND BALANCE	195,000	220,000	25,000	12.8%
<b>16027 MSBU SPRINGWOOD WTRWY (LM/AWC)</b>				
BEGINNING FUND BALANCE	(51,420)	(55,000)	(3,580)	7.0%
CHANGE IN FUND BALANCE	51,420	55,000	3,580	7.0%
<b>16028 MSBU BURKETT (LM/AWC)</b>				
BEGINNING FUND BALANCE	(71,307)	(75,000)	(3,693)	5.2%
CHANGE IN FUND BALANCE	71,307	75,000	3,693	5.2%
<b>16030 MSBU SWEETWATER COVE (LM/AWC)</b>				
BEGINNING FUND BALANCE	(18,521)	0	18,521	-100.0%
CHANGE IN FUND BALANCE	18,521	0	(18,521)	-100.0%
<b>16031 MSBU LAKE ASHER AWC</b>				
BEGINNING FUND BALANCE	(12,915)	(15,000)	(2,085)	16.1%
CHANGE IN FUND BALANCE	12,915	15,000	2,085	16.1%
<b>16032 MSBU ENGLISH ESTATES (LM/AWC)</b>				
BEGINNING FUND BALANCE	(11,596)	(14,000)	(2,404)	20.7%
CHANGE IN FUND BALANCE	11,596	14,000	2,404	20.7%

## CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>16033 MSBU GRACE LAKE (LM/AWC)</b>				
BEGINNING FUND BALANCE	(24,000)	(40,000)	(16,000)	66.7%
CHANGE IN FUND BALANCE	24,000	40,000	16,000	66.7%
<b>16035 MSBU BUTTONWOOD POND (LM/AWC)</b>				
BEGINNING FUND BALANCE	(20,000)	(20,000)	0	0.0%
CHANGE IN FUND BALANCE	20,000	20,000	0	0.0%
<b>16036 MSBU HOWELL LAKE (LM/AWC)</b>				
BEGINNING FUND BALANCE	(530,000)	(650,000)	(120,000)	22.6%
CHANGE IN FUND BALANCE	530,000	650,000	120,000	22.6%
<b>16037 MSBU LK LINDEN (LM/AWC)</b>				
BEGINNING FUND BALANCE	0	(3,000)	(3,000)	
CHANGE IN FUND BALANCE	0	3,000	3,000	
<b>16039 MSBU RICE LAKE (LM)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>16040 MSBU TWIN LAKES (LM)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>16073 MSBU SYLVAN LAKE (AWC)</b>				
BEGINNING FUND BALANCE	(149,837)	(175,000)	(25,163)	16.8%
CHANGE IN FUND BALANCE	149,837	175,000	25,163	16.8%
<b>16077 MSBU LITTLE LK HOWELL/TUSK</b>				
BEGINNING FUND BALANCE	(26,890)	(41,000)	(14,110)	52.5%
CHANGE IN FUND BALANCE	26,890	41,000	14,110	52.5%
<b>16080 MSBU E CRYSTAL CHAIN OF LAKES</b>				
BEGINNING FUND BALANCE	(15,043)	(18,000)	(2,957)	19.7%
CHANGE IN FUND BALANCE	15,043	18,000	2,957	19.7%
<b>DEBT SERVICE FUNDS</b>				
<b>21210 FIVE POINTS LINE OF CREDIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>21235 GENERAL REVENUE DEBT - 2014</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>21250 SPEC OBL REV &amp; REF BOND - 202</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>22500 SALES TAX BONDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>22600 CAPITAL IMP REV BOND SER 201</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><i>CAPITAL FUNDS</i></b>				
<b>30600 INFRASTRUCTURE IMP OP FUND</b>				
BEGINNING FUND BALANCE	(630,000)	(670,000)	(40,000)	6.3%
CHANGE IN FUND BALANCE	0	0	0	
ENDING FUND BALANCE	630,000	670,000	40,000	6.3%
<b>30700 SPORTS COMPLEX/SOLDIERS CR</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32000 JAIL PROJECT/2005</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32100 NATURAL LANDS/TRAILS</b>				
BEGINNING FUND BALANCE	(570,000)	(100,000)	470,000	-82.5%
CHANGE IN FUND BALANCE	55,842	0	(55,842)	-100.0%
ENDING FUND BALANCE	514,158	100,000	(414,158)	-80.6%
<b>32200 COURTHOUSE PROJECTS FUND</b>				
BEGINNING FUND BALANCE	(15,000)	(20,000)	(5,000)	33.3%
CHANGE IN FUND BALANCE	0	0	0	
ENDING FUND BALANCE	15,000	20,000	5,000	33.3%
<b>32300 FIVE POINTS DEVELOPMENT FUND</b>				
BEGINNING FUND BALANCE	0	(5,000,000)	(5,000,000)	
CHANGE IN FUND BALANCE	0	5,000,000	5,000,000	
<b><i>ENTERPRISE FUNDS</i></b>				
<b>40100 WATER AND SEWER FUND</b>				
BEGINNING FUND BALANCE	(23,000,000)	(48,400,000)	(25,400,000)	110.4%
CHANGE IN FUND BALANCE	(8,508,942)	10,538,691	19,047,633	-223.9%
ENDING FUND BALANCE	31,508,942	37,861,309	6,352,367	20.2%
<b>40102 CONNECTION FEES-WATER</b>				
BEGINNING FUND BALANCE	(3,000,000)	(2,400,000)	600,000	-20.0%
CHANGE IN FUND BALANCE	(332,000)	268,000	600,000	-180.7%
ENDING FUND BALANCE	3,332,000	2,132,000	(1,200,000)	-36.0%

## CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>40103 CONNECTION FEES-SEWER</b>				
BEGINNING FUND BALANCE	(13,000,000)	(11,000,000)	2,000,000	-15.4%
CHANGE IN FUND BALANCE	(1,640,000)	560,000	2,200,000	-134.1%
ENDING FUND BALANCE	14,640,000	10,440,000	(4,200,000)	-28.7%
<b>40105 WATER &amp; SEWER BONDS, SERIES</b>				
	0	0	0	
<b>40106 2010 BOND SERIES</b>				
	0	0	0	
<b>40107 WATER &amp; SEWER DEBT SERVICE RES</b>				
BEGINNING FUND BALANCE	(14,008,275)	(14,008,275)	0	0.0%
ENDING FUND BALANCE	14,008,275	14,008,275	0	0.0%
<b>40108 WATER &amp; SEWER CAPITAL IMPROVEM</b>				
BEGINNING FUND BALANCE	(21,000,000)	(10,500,000)	10,500,000	-50.0%
CHANGE IN FUND BALANCE	16,890,000	9,488,630	(7,401,370)	-43.8%
ENDING FUND BALANCE	4,110,000	1,011,370	(3,098,630)	-75.4%
<b>40115 WATER &amp; SEWER BOND SER 201</b>				
	0	0	0	
<b>40119 WATER &amp; SEWER BOND SER 201</b>				
	0	0	0	
<b>40201 SOLID WASTE FUND</b>				
BEGINNING FUND BALANCE	(14,000,000)	(14,000,000)	0	0.0%
CHANGE IN FUND BALANCE	4,015,940	7,023,096	3,007,156	74.9%
ENDING FUND BALANCE	9,984,060	6,976,904	(3,007,156)	-30.1%
<b>40204 LANDFILL MANAGEMENT ESCROW</b>				
BEGINNING FUND BALANCE	(23,300,000)	(25,000,000)	(1,700,000)	7.3%
CHANGE IN FUND BALANCE	(860,460)	(1,110,460)	(250,000)	29.1%
ENDING FUND BALANCE	24,160,460	26,110,460	1,950,000	8.1%
<b>40301 WEKIVA GOLF COURSE FUND</b>				
BEGINNING FUND BALANCE	(50,000)	(300,000)	(250,000)	500.0%
CHANGE IN FUND BALANCE	(237,322)	(55,391)	181,931	-76.7%
ENDING FUND BALANCE	287,322	355,391	68,069	23.7%

# CHANGE IN FUND BALANCE SUMMARY

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>INTERNAL SERVICE FUNDS</i></b>				
<b>50100 PROPERTY LIABILITY FUND</b>				
BEGINNING FUND BALANCE	(3,300,000)	(3,000,000)	300,000	-9.1%
CHANGE IN FUND BALANCE	428,771	(163,083)	(591,853)	-138.0%
ENDING FUND BALANCE	2,871,229	3,163,083	291,853	10.2%
<b>50200 WORKERS COMPENSATION FUND</b>				
BEGINNING FUND BALANCE	(5,750,000)	(6,800,000)	(1,050,000)	18.3%
CHANGE IN FUND BALANCE	293,615	273,960	(19,655)	-6.7%
ENDING FUND BALANCE	5,456,385	6,526,040	1,069,655	19.6%
<b>50300 HEALTH INSURANCE FUND</b>				
BEGINNING FUND BALANCE	(16,000,000)	(13,500,000)	2,500,000	-15.6%
CHANGE IN FUND BALANCE	2,396,616	2,547,373	150,756	6.3%
ENDING FUND BALANCE	13,603,384	10,952,627	(2,650,756)	-19.5%



## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00100 GENERAL FUND</b>				
<b>REVENUES</b>				
310 TAXES	(247,183,100)	(266,423,100)	(19,240,000)	7.8%
320 PERMITS FEES & SPECIAL ASM	(63,300)	(41,500)	21,800	-34.4%
330 INTERGOVERNMENTAL REVENUE	(48,206,500)	(46,607,500)	1,599,000	-3.3%
340 CHARGES FOR SERVICES	(9,597,980)	(9,718,579)	(120,599)	1.3%
350 JUDGEMENTS FINES & FORFEIT	(549,000)	(579,000)	(30,000)	5.5%
360 MISCELLANEOUS REVENUES	(6,832,550)	(5,041,250)	1,791,300	-26.2%
380 OTHER SOURCES	(2,506,650)	(6,653,650)	(4,147,000)	165.4%
<b>REVENUES Total</b>	<b>(314,939,080)</b>	<b>(335,064,579)</b>	<b>(20,125,499)</b>	<b>6.4%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	54,740,024	60,027,857	5,287,833	9.7%
530 OPERATING EXPENDITURES	43,945,073	44,959,213	1,014,140	2.3%
540 INTERNAL SERVICE CHARGES	22,884,565	35,616,485	12,731,921	55.6%
550 COST ALLOCATION (CONTRA)	(47,656,034)	(61,178,412)	(13,522,378)	28.4%
560 CAPITAL OUTLAY	3,020,210	3,628,000	607,790	20.1%
580 GRANTS & AIDS	11,123,032	11,974,081	851,049	7.7%
590 INTERFUND TRANSFERS OUT	43,436,928	51,501,610	8,064,682	18.6%
596 CONSTITUTIONAL TRANSFERS	193,462,293	208,036,897	14,574,604	7.5%
<b>EXPENDITURES Total</b>	<b>324,956,090</b>	<b>354,565,731</b>	<b>29,609,640</b>	<b>9.1%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>10,017,010</b>	<b>19,501,152</b>	<b>9,484,141</b>	<b>94.7%</b>
<b>FUND BALANCE</b>	<b>(70,000,000)</b>	<b>(76,000,000)</b>	<b>(6,000,000)</b>	<b>8.6%</b>
<b>RESERVES</b>	<b>59,982,990</b>	<b>56,498,848</b>	<b>(3,484,141)</b>	<b>-5.8%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00101 POLICE EDUCATION FUND</b>				
<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(124,500)	(110,000)	14,500	-11.6%
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>(124,500)</b>	<b>(110,000)</b>	<b>14,500</b>	<b>-11.6%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	200,000	200,000	
596 CONSTITUTIONAL TRANSFERS	150,000	150,000	0	0.0%
<b>EXPENDITURES Total</b>	<b>150,000</b>	<b>350,000</b>	<b>200,000</b>	<b>133.3%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>25,500</b>	<b>240,000</b>	<b>214,500</b>	<b>841.2%</b>
<b>FUND BALANCE</b>	<b>(25,500)</b>	<b>(240,000)</b>	<b>(214,500)</b>	<b>841.2%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## 00103 NATURAL LAND ENDOWMENT FUND

<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(50,000)	(25,000)	25,000	-50.0%
360 MISCELLANEOUS REVENUES	(12,500)	(15,500)	(3,000)	24.0%
<b>REVENUES Total</b>	<b>(62,500)</b>	<b>(40,500)</b>	<b>22,000</b>	<b>-35.2%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	62,500	56,021	(6,479)	-10.4%
<b>EXPENDITURES Total</b>	<b>62,500</b>	<b>56,021</b>	<b>(6,479)</b>	<b>-10.4%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>15,521</b>	<b>15,521</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>(75,000)</b>	<b>(75,000)</b>	
<b>RESERVES</b>	<b>0</b>	<b>59,479</b>	<b>59,479</b>	

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00104 BOATING IMPROVEMENT FUND</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(50,000)	(50,000)	0	0.0%
360 MISCELLANEOUS REVENUES	0	(5,000)	(5,000)	
<b>REVENUES Total</b>	<b>(50,000)</b>	<b>(55,000)</b>	<b>(5,000)</b>	<b>10.0%</b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
580 GRANTS & AIDS	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(50,000)</b>	<b>(55,000)</b>	<b>(5,000)</b>	<b>10.0%</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>(100,000)</b>	<b>(100,000)</b>	
<b>RESERVES</b>	<b>50,000</b>	<b>155,000</b>	<b>105,000</b>	<b>210.0%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## 00105 SEMINOLE FOREVER FUND

<b>REVENUES</b>				
380 OTHER SOURCES	(3,832,469)	(4,231,024)	(398,555)	10.4%
<b>REVENUES Total</b>	<b>(3,832,469)</b>	<b>(4,231,024)</b>	<b>(398,555)</b>	<b>10.4%</b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	1,000,000	1,000,000	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(3,832,469)</b>	<b>(3,231,024)</b>	<b>601,445</b>	<b>-15.7%</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>(3,850,000)</b>	<b>(3,850,000)</b>	
<b>RESERVES</b>	<b>3,832,469</b>	<b>7,081,024</b>	<b>3,248,555</b>	<b>84.8%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00108 FACILITIES MAINTENANCE FUND</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	(25,000)	(25,000)	
380 OTHER SOURCES	(7,611,551)	(2,470,000)	5,141,551	-67.5%
<b>REVENUES Total</b>	<b>(7,611,551)</b>	<b>(2,495,000)</b>	<b>5,116,551</b>	<b>-67.2%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	539,234	3,000	(536,234)	-99.4%
560 CAPITAL OUTLAY	6,695,267	3,527,000	(3,168,267)	-47.3%
<b>EXPENDITURES Total</b>	<b>7,234,501</b>	<b>3,530,000</b>	<b>(3,704,501)</b>	<b>-51.2%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(377,050)</b>	<b>1,035,000</b>	<b>1,412,050</b>	<b>-374.5%</b>
<b>FUND BALANCE</b>	<b>(500,000)</b>	<b>(1,050,000)</b>	<b>(550,000)</b>	<b>110.0%</b>
<b>RESERVES</b>	<b>877,050</b>	<b>15,000</b>	<b>(862,050)</b>	<b>-98.3%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## 00109 FLEET REPLACEMENT FUND

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(50,000)	(70,000)	(20,000)	40.0%
380 OTHER SOURCES	(2,131,464)	(100,000)	2,031,464	-95.3%
<b>REVENUES Total</b>	<b>(2,181,464)</b>	<b>(170,000)</b>	<b>2,011,464</b>	<b>-92.2%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	1,951,464	853,620	(1,097,844)	-56.3%
<b>EXPENDITURES Total</b>	<b>1,951,464</b>	<b>853,620</b>	<b>(1,097,844)</b>	<b>-56.3%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(230,000)</b>	<b>683,620</b>	<b>913,620</b>	<b>-397.2%</b>
<b>FUND BALANCE</b>	<b>(225,000)</b>	<b>(850,000)</b>	<b>(625,000)</b>	<b>277.8%</b>
<b>RESERVES</b>	<b>455,000</b>	<b>166,380</b>	<b>(288,620)</b>	<b>-63.4%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00110 ADULT DRUG COURT GRANT FUND</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 00111 TECHNOLOGY REPLACEMENT FUND

<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(148,554)	(159,074)	(10,520)	7.1%
360 MISCELLANEOUS REVENUES	0	(5,000)	(5,000)	
380 OTHER SOURCES	(422,244)	(411,724)	10,520	-2.5%
<b>REVENUES Total</b>	<b>(570,798)</b>	<b>(575,798)</b>	<b>(5,000)</b>	<b>0.9%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	1,080,346	1,546,743	466,397	43.2%
550 COST ALLOCATION (CONTRA)	(630,629)	(1,455,945)	(825,316)	130.9%
560 CAPITAL OUTLAY	221,081	480,000	258,919	117.1%
<b>EXPENDITURES Total</b>	<b>670,798</b>	<b>570,798</b>	<b>(100,000)</b>	<b>-14.9%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>100,000</b>	<b>(5,000)</b>	<b>(105,000)</b>	<b>-105.0%</b>
<b>FUND BALANCE</b>	<b>(100,000)</b>	<b>0</b>	<b>100,000</b>	<b>-100.0%</b>
<b>RESERVES</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>00112 MAJOR PROJECTS FUND</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(18,753,334)	(517,500)	18,235,834	-97.2%
<b>REVENUES Total</b>	<b>(18,753,334)</b>	<b>(517,500)</b>	<b>18,235,834</b>	<b>-97.2%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	4,920,000	0	(4,920,000)	-100.0%
580 GRANTS & AIDS	0	517,500	517,500	
590 INTERFUND TRANSFERS OUT	13,833,334	0	(13,833,334)	-100.0%
<b>EXPENDITURES Total</b>	<b>18,753,334</b>	<b>517,500</b>	<b>(18,235,834)</b>	<b>-97.2%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 00113 COUNTYWIDE UTILITIES

<b>REVENUES</b>				
380 OTHER SOURCES	(1,925,000)	(2,372,488)	(447,488)	23.2%
<b>REVENUES Total</b>	<b>(1,925,000)</b>	<b>(2,372,488)</b>	<b>(447,488)</b>	<b>23.2%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	1,925,000	2,205,182	280,182	14.6%
<b>EXPENDITURES Total</b>	<b>1,925,000</b>	<b>2,205,182</b>	<b>280,182</b>	<b>14.6%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>(167,306)</b>	<b>(167,306)</b>	
<b>RESERVES</b>	<b>0</b>	<b>167,306</b>	<b>167,306</b>	

### 00114 CIVIL TRAFFIC INF HEARING PROG

<b>REVENUES</b>				
340 CHARGES FOR SERVICES	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>10101 TRANSPORTATION TRUST FUND</b>				
<b>REVENUES</b>				
310 TAXES	(10,221,000)	(10,421,500)	(200,500)	2.0%
330 INTERGOVERNMENTAL REVENUE	(5,789,596)	(5,814,596)	(25,000)	0.4%
340 CHARGES FOR SERVICES	(1,777,902)	(2,138,559)	(360,657)	20.3%
360 MISCELLANEOUS REVENUES	(160,000)	(285,000)	(125,000)	78.1%
380 OTHER SOURCES	(5,436,784)	(100,557)	5,336,227	-98.2%
<b>REVENUES Total</b>	<b>(23,385,282)</b>	<b>(18,760,212)</b>	<b>4,625,070</b>	<b>-19.8%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	15,463,100	16,398,495	935,394	6.0%
530 OPERATING EXPENDITURES	6,787,031	7,297,236	510,205	7.5%
540 INTERNAL SERVICE CHARGES	5,345,420	5,623,895	278,475	5.2%
550 COST ALLOCATION (CONTRA)	(5,076,342)	(6,872,298)	(1,795,956)	35.4%
560 CAPITAL OUTLAY	2,964,466	575,449	(2,389,017)	-80.6%
580 GRANTS & AIDS	247,154	250,897	3,743	1.5%
596 CONSTITUTIONAL TRANSFERS	39,857	47,685	7,827	19.6%
<b>EXPENDITURES Total</b>	<b>25,770,686</b>	<b>23,321,359</b>	<b>(2,449,328)</b>	<b>-9.5%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>2,385,404</b>	<b>4,561,147</b>	<b>2,175,742</b>	<b>91.2%</b>
<b>FUND BALANCE</b>	<b>(3,000,000)</b>	<b>(4,700,000)</b>	<b>(1,700,000)</b>	<b>56.7%</b>
<b>RESERVES</b>	<b>614,596</b>	<b>138,853</b>	<b>(475,742)</b>	<b>-77.4%</b>

*Requires General Fund transfer. Large fund balances not intended to be maintained, which can lead to % fluctuations.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>10102 NINTH-CENT FUEL TAX FUND</i></b>				
<b>REVENUES</b>				
310 TAXES	(2,100,000)	(2,100,000)	0	0.0%
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(10,184,420)	(11,092,911)	(908,491)	8.9%
<b><i>REVENUES Total</i></b>	<b><i>(12,284,420)</i></b>	<b><i>(13,192,911)</i></b>	<b><i>(908,491)</i></b>	<b><i>7.4%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	542,911	542,911	
580 GRANTS & AIDS	11,794,422	13,494,055	1,699,633	14.4%
<b><i>EXPENDITURES Total</i></b>	<b><i>11,794,422</i></b>	<b><i>14,036,966</i></b>	<b><i>2,242,544</i></b>	<b><i>19.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>(489,998)</i></b>	<b><i>844,055</i></b>	<b><i>1,334,053</i></b>	<b><i>-272.3%</i></b>
<b>FUND BALANCE</b>	<b>(10,000)</b>	<b>(900,000)</b>	<b>(890,000)</b>	<b>8900.0%</b>
<b>RESERVES</b>	<b>499,998</b>	<b>55,945</b>	<b>(444,053)</b>	<b>-88.8%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## ***10103 SUNRAIL OPERATIONS***

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(500,000)	(11,692,119)	(11,192,119)	2238.4%
<b><i>REVENUES Total</i></b>	<b><i>(500,000)</i></b>	<b><i>(11,692,119)</i></b>	<b><i>(11,192,119)</i></b>	<b><i>2238.4%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	500,000	1,882,089	1,382,089	276.4%
580 GRANTS & AIDS	0	9,810,030	9,810,030	
<b><i>EXPENDITURES Total</i></b>	<b><i>500,000</i></b>	<b><i>11,692,119</i></b>	<b><i>11,192,119</i></b>	<b><i>2238.4%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>10104 SIDEWALK DEVELOPER FUND</b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 10400 BUILDING PROGRAM

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(5,060,000)	(4,445,000)	615,000	-12.2%
340 CHARGES FOR SERVICES	(1,134,500)	(1,027,500)	107,000	-9.4%
360 MISCELLANEOUS REVENUES	(281,000)	(353,000)	(72,000)	25.6%
<b>REVENUES Total</b>	<b>(6,475,500)</b>	<b>(5,825,500)</b>	<b>650,000</b>	<b>-10.0%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	6,200,335	5,648,046	(552,289)	-8.9%
530 OPERATING EXPENDITURES	649,175	500,850	(148,325)	-22.8%
540 INTERNAL SERVICE CHARGES	1,083,796	1,154,172	70,376	6.5%
560 CAPITAL OUTLAY	771,800	73,564	(698,236)	-90.5%
<b>EXPENDITURES Total</b>	<b>8,705,106</b>	<b>7,376,631</b>	<b>(1,328,474)</b>	<b>-15.3%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>2,229,606</b>	<b>1,551,131</b>	<b>(678,474)</b>	<b>-30.4%</b>
<b>FUND BALANCE</b>	<b>(5,000,000)</b>	<b>(3,700,000)</b>	<b>1,300,000</b>	<b>-26.0%</b>
<b>RESERVES</b>	<b>2,770,394</b>	<b>2,148,869</b>	<b>(621,526)</b>	<b>-22.4%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>11000 TOURISM PARKS 1,2,3 CENT FUND</i></b>				
<b>REVENUES</b>				
310 TAXES	(3,900,000)	(3,900,000)	0	0.0%
360 MISCELLANEOUS REVENUES	(30,000)	(50,000)	(20,000)	66.7%
<b><i>REVENUES Total</i></b>	<b><i>(3,930,000)</i></b>	<b><i>(3,950,000)</i></b>	<b><i>(20,000)</i></b>	<b><i>0.5%</i></b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	66,155	66,911	756	1.1%
530 OPERATING EXPENDITURES	725,225	637,725	(87,500)	-12.1%
540 INTERNAL SERVICE CHARGES	10,000	11,000	1,000	10.0%
560 CAPITAL OUTLAY	0	3,443,428	3,443,428	
570 DEBT SERVICE	100,000	50,000	(50,000)	-50.0%
580 GRANTS & AIDS	350,000	350,000	0	0.0%
590 INTERFUND TRANSFERS OUT	1,909,233	1,910,633	1,400	0.1%
<b><i>EXPENDITURES Total</i></b>	<b><i>3,160,613</i></b>	<b><i>6,469,697</i></b>	<b><i>3,309,084</i></b>	<b><i>104.7%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>(769,387)</i></b>	<b><i>2,519,697</i></b>	<b><i>3,289,084</i></b>	<b><i>-427.5%</i></b>
<b>FUND BALANCE</b>	<b>(5,200,000)</b>	<b>(6,500,000)</b>	<b>(1,300,000)</b>	<b>25.0%</b>
<b>RESERVES</b>	<b>5,969,387</b>	<b>3,980,303</b>	<b>(1,989,084)</b>	<b>-33.3%</b>

*Increase in fund balance for planned future capital project expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>11001 TOURISM SPORTS 4 &amp; 6 CENT FUND</i></b>				
<b>REVENUES</b>				
310 TAXES	(2,600,000)	(2,600,000)	0	0.0%
360 MISCELLANEOUS REVENUES	(12,500)	(12,500)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(2,612,500)</i></b>	<b><i>(2,612,500)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	1,011,862	922,160	(89,702)	-8.9%
530 OPERATING EXPENDITURES	1,342,577	1,445,311	102,735	7.7%
540 INTERNAL SERVICE CHARGES	123,101	151,137	28,036	22.8%
560 CAPITAL OUTLAY	0	2,181,572	2,181,572	
580 GRANTS & AIDS	50,000	60,000	10,000	20.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>2,527,540</i></b>	<b><i>4,760,181</i></b>	<b><i>2,232,641</i></b>	<b><i>88.3%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>(84,960)</i></b>	<b><i>2,147,681</i></b>	<b><i>2,232,641</i></b>	<b><i>-2627.9%</i></b>
<b>FUND BALANCE</b>	<b>(2,100,000)</b>	<b>(2,500,000)</b>	<b>(400,000)</b>	<b>19.0%</b>
<b>RESERVES</b>	<b>2,184,960</b>	<b>352,319</b>	<b>(1,832,641)</b>	<b>-83.9%</b>

*Increase in fund balance for planned future capital project expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11200 FIRE PROTECTION FUND</b>				
<b>REVENUES</b>				
310 TAXES	(93,230,000)	(100,606,000)	(7,376,000)	7.9%
320 PERMITS FEES & SPECIAL ASM	0	0	0	
330 INTERGOVERNMENTAL REVENUE	(160,000)	(180,000)	(20,000)	12.5%
340 CHARGES FOR SERVICES	(11,200,000)	(13,203,674)	(2,003,674)	17.9%
350 JUDGEMENTS FINES & FORFEIT	0	0	0	
360 MISCELLANEOUS REVENUES	(520,000)	(645,000)	(125,000)	24.0%
380 OTHER SOURCES	(50,000)	(70,000)	(20,000)	40.0%
<b>REVENUES Total</b>	<b>(105,160,000)</b>	<b>(114,704,674)</b>	<b>(9,544,674)</b>	<b>9.1%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	68,573,295	79,134,557	10,561,262	15.4%
530 OPERATING EXPENDITURES	7,375,933	7,654,120	278,187	3.8%
540 INTERNAL SERVICE CHARGES	9,093,177	9,954,039	860,863	9.5%
560 CAPITAL OUTLAY	7,821,447	16,666,634	8,845,187	113.1%
580 GRANTS & AIDS	785,000	1,218,898	433,898	55.3%
590 INTERFUND TRANSFERS OUT	422,244	411,724	(10,520)	-2.5%
596 CONSTITUTIONAL TRANSFERS	1,411,156	1,490,502	79,346	5.6%
<b>EXPENDITURES Total</b>	<b>95,482,252</b>	<b>116,530,474</b>	<b>21,048,222</b>	<b>22.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(9,677,748)</b>	<b>1,825,800</b>	<b>11,503,548</b>	<b>-118.9%</b>
<b>FUND BALANCE</b>	<b>(25,000,000)</b>	<b>(30,000,000)</b>	<b>(5,000,000)</b>	<b>20.0%</b>
<b>RESERVES</b>	<b>34,677,748</b>	<b>28,174,200</b>	<b>(6,503,548)</b>	<b>-18.8%</b>

*Increase in fund balance for planned future capital project expenditures*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11201 FIRE PROT FUND-REPLACE &amp; RENEW</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
590 INTERFUND TRANSFERS OUT	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11400 COURT SUPP TECH FEE (ARTV)

<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(500,000)	(550,000)	(50,000)	10.0%
360 MISCELLANEOUS REVENUES	(4,000)	(1,000)	3,000	-75.0%
380 OTHER SOURCES	(859,824)	(600,000)	259,824	-30.2%
<b>REVENUES Total</b>	<b>(1,363,824)</b>	<b>(1,151,000)</b>	<b>212,824</b>	<b>-15.6%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	473,504	392,593	(80,911)	-17.1%
530 OPERATING EXPENDITURES	822,022	811,327	(10,696)	-1.3%
560 CAPITAL OUTLAY	68,298	21,200	(47,098)	-69.0%
580 GRANTS & AIDS	0	35,000	35,000	
<b>EXPENDITURES Total</b>	<b>1,363,824</b>	<b>1,260,120</b>	<b>(103,704)</b>	<b>-7.6%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>109,120</b>	<b>109,120</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>(200,000)</b>	<b>(200,000)</b>	
<b>RESERVES</b>	<b>0</b>	<b>90,880</b>	<b>90,880</b>	

*Requires General Fund transfer. Large fund balances not intended to be maintained, which can lead to % fluctuations.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>11500 1991 INFRASTRUCTURE SALES TAX</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(500,000)	0	500,000	-100.0%
<b><i>REVENUES Total</i></b>	<b><i>(500,000)</i></b>	<b><i>0</i></b>	<b><i>500,000</i></b>	<b><i>-100.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	500,000	0	(500,000)	-100.0%
580 GRANTS & AIDS	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>500,000</i></b>	<b><i>0</i></b>	<b><i>(500,000)</i></b>	<b><i>-100.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ***11541 2001 INFRASTRUCTURE SALES TAX***

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(150,000)	0	150,000	-100.0%
380 OTHER SOURCES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>(150,000)</i></b>	<b><i>0</i></b>	<b><i>150,000</i></b>	<b><i>-100.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	2,550,000	0	(2,550,000)	-100.0%
580 GRANTS & AIDS	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>2,550,000</i></b>	<b><i>0</i></b>	<b><i>(2,550,000)</i></b>	<b><i>-100.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>2,400,000</i></b>	<b><i>0</i></b>	<b><i>(2,400,000)</i></b>	<b><i>-100.0%</i></b>
<b>FUND BALANCE</b>	<b>(2,400,000)</b>	<b>0</b>	<b>2,400,000</b>	<b>-100.0%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11560 2014 INFRASTRUCTURE SALES TAX</b>				
<b>REVENUES</b>				
310 TAXES	(58,000,000)	(14,200,000)	43,800,000	-75.5%
330 INTERGOVERNMENTAL REVENUE	0	(7,000,000)	(7,000,000)	
360 MISCELLANEOUS REVENUES	(1,200,000)	(3,000,000)	(1,800,000)	150.0%
<b>REVENUES Total</b>	<b>(59,200,000)</b>	<b>(24,200,000)</b>	<b>35,000,000</b>	<b>-59.1%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	492,030	1,340,000	847,970	172.3%
540 INTERNAL SERVICE CHARGES	5,076,342	6,872,298	1,795,956	35.4%
560 CAPITAL OUTLAY	55,294,178	33,776,804	(21,517,374)	-38.9%
580 GRANTS & AIDS	2,232,505	745,000	(1,487,505)	-66.6%
<b>EXPENDITURES Total</b>	<b>63,095,055</b>	<b>42,734,102</b>	<b>(20,360,953)</b>	<b>-32.3%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>3,895,055</b>	<b>18,534,102</b>	<b>14,639,047</b>	<b>375.8%</b>
<b>FUND BALANCE</b>	<b>(22,000,000)</b>	<b>(24,200,000)</b>	<b>(2,200,000)</b>	<b>10.0%</b>
<b>RESERVES</b>	<b>18,104,945</b>	<b>5,665,898</b>	<b>(12,439,047)</b>	<b>-68.7%</b>

*Increase in fund balance for planned future capital project expenditures.*

### **11641 PUBLIC WORKS-INTERLOCAL AGREEM**

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	0	0	0	
590 INTERFUND TRANSFERS OUT	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>11800 EMS TRUST FUND</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	(43,762)	(43,762)	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>(43,762)</i></b>	<b><i>(43,762)</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	43,762	43,762	
590 INTERFUND TRANSFERS OUT	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>43,762</i></b>	<b><i>43,762</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ***11901 COMMUNITY DEVELOPMEN BLK GRANT***

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(2,176,335)	(2,200,355)	(24,020)	1.1%
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>(2,176,335)</i></b>	<b><i>(2,200,355)</i></b>	<b><i>(24,020)</i></b>	<b><i>1.1%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	435,267	401,071	(34,196)	-7.9%
560 CAPITAL OUTLAY	0	39,000	39,000	
570 DEBT SERVICE	0	0	0	
580 GRANTS & AIDS	1,741,068	1,760,284	19,216	1.1%
<b><i>EXPENDITURES Total</i></b>	<b><i>2,176,335</i></b>	<b><i>2,200,355</i></b>	<b><i>24,020</i></b>	<b><i>1.1%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	



## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>11902 HOME PROGRAM GRANT</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(987,771)	(840,010)	147,761	-15.0%
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>(987,771)</i></b>	<b><i>(840,010)</i></b>	<b><i>147,761</i></b>	<b><i>-15.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	98,777	84,001	(14,776)	-15.0%
540 INTERNAL SERVICE CHARGES	0	0	0	
570 DEBT SERVICE	0	0	0	
580 GRANTS & AIDS	888,994	756,009	(132,985)	-15.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>987,771</i></b>	<b><i>840,010</i></b>	<b><i>(147,761)</i></b>	<b><i>-15.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

### ***11904 EMERGENCY SHELTER GRANTS***

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(190,975)	(190,975)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(190,975)</i></b>	<b><i>(190,975)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	14,323	14,323	0	0.0%
580 GRANTS & AIDS	176,652	176,652	0	0.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>190,975</i></b>	<b><i>190,975</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11905 COMMUNITY SVC BLOCK GRANT</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	(287,972)	(287,972)	
<b>REVENUES Total</b>	<b>0</b>	<b>(287,972)</b>	<b>(287,972)</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	287,972	287,972	
560 CAPITAL OUTLAY	0	0	0	
580 GRANTS & AIDS	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>287,972</b>	<b>287,972</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11908 DISASTER PREPAREDNESS

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(225,623)	(246,262)	(20,639)	9.1%
<b>REVENUES Total</b>	<b>(225,623)</b>	<b>(246,262)</b>	<b>(20,639)</b>	<b>9.1%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	225,623	246,262	20,639	9.1%
<b>EXPENDITURES Total</b>	<b>225,623</b>	<b>246,262</b>	<b>20,639</b>	<b>9.1%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11909 MOSQUITO CONTROL GRANT

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(78,579)	(61,856)	16,723	-21.3%
<b>REVENUES Total</b>	<b>(78,579)</b>	<b>(61,856)</b>	<b>16,723</b>	<b>-21.3%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	78,579	61,856	(16,723)	-21.3%
<b>EXPENDITURES Total</b>	<b>78,579</b>	<b>61,856</b>	<b>(16,723)</b>	<b>-21.3%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11912 PUBLIC SAFETY GRANTS (STATE)</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(402,800)	(2,800)	400,000	-99.3%
<b>REVENUES Total</b>	<b>(402,800)</b>	<b>(2,800)</b>	<b>400,000</b>	<b>-99.3%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	402,800	2,800	(400,000)	-99.3%
580 GRANTS & AIDS	0	0	0	
<b>EXPENDITURES Total</b>	<b>402,800</b>	<b>2,800</b>	<b>(400,000)</b>	<b>-99.3%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11915 PUBLIC SAFETY GRANTS (FEDERAL)

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	0	0	0	
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11916 PUBLIC WORKS GRANTS

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(13,069,110)	0	13,069,110	-100.0%
<b>REVENUES Total</b>	<b>(13,069,110)</b>	<b>0</b>	<b>13,069,110</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	1,000,000	0	(1,000,000)	-100.0%
560 CAPITAL OUTLAY	12,069,110	0	(12,069,110)	-100.0%
<b>EXPENDITURES Total</b>	<b>13,069,110</b>	<b>0</b>	<b>(13,069,110)</b>	<b>-100.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>11917 LEISURE SERVICES GRANTS</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(100,000)	0	100,000	-100.0%
<b><i>REVENUES Total</i></b>	<b><i>(100,000)</i></b>	<b><i>0</i></b>	<b><i>100,000</i></b>	<b><i>-100.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	100,000	0	(100,000)	-100.0%
560 CAPITAL OUTLAY	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>100,000</i></b>	<b><i>0</i></b>	<b><i>(100,000)</i></b>	<b><i>-100.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

### ***11919 COMMUNITY SVC GRANTS***

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(671,759)	(761,567)	(89,808)	13.4%
<b><i>REVENUES Total</i></b>	<b><i>(671,759)</i></b>	<b><i>(761,567)</i></b>	<b><i>(89,808)</i></b>	<b><i>13.4%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	19,855	29,855	10,000	50.4%
580 GRANTS & AIDS	651,904	731,712	79,808	12.2%
<b><i>EXPENDITURES Total</i></b>	<b><i>671,759</i></b>	<b><i>761,567</i></b>	<b><i>89,808</i></b>	<b><i>13.4%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>11920 NEIGHBOR STABIL PROGRAM GRANT</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(50,010)	0	50,010	-100.0%
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>(50,010)</i></b>	<b><i>0</i></b>	<b><i>50,010</i></b>	<b><i>-100.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
570 DEBT SERVICE	0	0	0	
580 GRANTS & AIDS	50,010	0	(50,010)	-100.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>50,010</i></b>	<b><i>0</i></b>	<b><i>(50,010)</i></b>	<b><i>-100.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

### ***11925 DCF REINVESTMENT GRANT FUND***

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11930 RESOURCE MANAGEMENT GRANTS</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(1,837,426)	(810,848)	1,026,578	-55.9%
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>(1,837,426)</b>	<b>(810,848)</b>	<b>1,026,578</b>	<b>-55.9%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	1,619,026	810,848	(808,178)	-49.9%
580 GRANTS & AIDS	218,400	0	(218,400)	-100.0%
<b>EXPENDITURES Total</b>	<b>1,837,426</b>	<b>810,848</b>	<b>(1,026,578)</b>	<b>-55.9%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11931 HOMELESSNESS GRANTS

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
580 GRANTS & AIDS	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11932 MISCELLANEOUS GRANTS

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11933 FEDERAL MITIGATION GRANTS</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	(1,356,262)	(1,356,262)	
<b>REVENUES Total</b>	<b>0</b>	<b>(1,356,262)</b>	<b>(1,356,262)</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	38,618	38,618	
560 CAPITAL OUTLAY	0	1,317,644	1,317,644	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>1,356,262</b>	<b>1,356,262</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 11935 FEDERAL CARES ACT GRANTS

<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 11937 AMERICAN RESCUE PLN-SLFRF ARPA

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(13,833,334)	0	13,833,334	-100.0%
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>(13,833,334)</b>	<b>0</b>	<b>13,833,334</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	0	0	0	
580 GRANTS & AIDS	0	0	0	
590 INTERFUND TRANSFERS OUT	13,833,334	0	(13,833,334)	-100.0%
<b>EXPENDITURES Total</b>	<b>13,833,334</b>	<b>0</b>	<b>(13,833,334)</b>	<b>-100.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>11940 ENVIRONMENTAL SERVICES GRANTS</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(1,000,000)	(2,211,450)	(1,211,450)	121.1%
<b>REVENUES Total</b>	<b>(1,000,000)</b>	<b>(2,211,450)</b>	<b>(1,211,450)</b>	<b>121.1%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	221,145	221,145	
560 CAPITAL OUTLAY	1,000,000	0	(1,000,000)	-100.0%
580 GRANTS & AIDS	0	1,990,305	1,990,305	
<b>EXPENDITURES Total</b>	<b>1,000,000</b>	<b>2,211,450</b>	<b>1,211,450</b>	<b>121.1%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 11942 FIRE GRANTS FEDERAL

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 12021 SHIP AFFORDABLE HOUSING 20/21

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	



# BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12022 SHIP AFFORDABLE HOUSING 21/22</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
580 GRANTS & AIDS	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

<b><i>12023 SHIP AFFORDABLE HOUSING 22/23</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
580 GRANTS & AIDS	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

# BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12024 SHIP AFFORDABLE HOUSING 23/24</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
580 GRANTS & AIDS	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

<b><i>12025 SHIP AFFORDABLE HOUSING 24/25</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
580 GRANTS & AIDS	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12026 SHIP AFFORDABLE HOUSING 25/26</i></b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	(5,524,124)	(5,524,124)	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>(5,524,124)</i></b>	<b><i>(5,524,124)</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	533,767	533,767	
580 GRANTS & AIDS	0	4,990,357	4,990,357	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>5,524,124</i></b>	<b><i>5,524,124</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

### ***12101 LAW ENFORCEMENT TST-LOCAL***

<b>REVENUES</b>				
350 JUDGEMENTS FINES & FORFEIT	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

### ***12102 LAW ENFORCEMENT TST-FED DOJ***

<b>REVENUES</b>				
350 JUDGEMENTS FINES & FORFEIT	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12103 LAW ENFORCEMENT TST-FED TREASU</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>12200 ARBOR VIOLATION TRUST FUND</i></b>				
<b>REVENUES</b>				
350 JUDGEMENTS FINES & FORFEIT	0	(10,000)	(10,000)	
360 MISCELLANEOUS REVENUES	0	(2,000)	(2,000)	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>(12,000)</i></b>	<b><i>(12,000)</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	250,863	137,000	(113,863)	-45.4%
<b><i>EXPENDITURES Total</i></b>	<b><i>250,863</i></b>	<b><i>137,000</i></b>	<b><i>(113,863)</i></b>	<b><i>-45.4%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>250,863</i></b>	<b><i>125,000</i></b>	<b><i>(125,863)</i></b>	<b><i>-50.2%</i></b>
<b>FUND BALANCE</b>	<b>(250,863)</b>	<b>(125,000)</b>	<b>125,863</b>	<b>-50.2%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12300 ALCOHOL/DRUG ABUSE FUND</i></b>				
<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(30,000)	(15,000)	15,000	-50.0%
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>(30,000)</b>	<b>(15,000)</b>	<b>15,000</b>	<b>-50.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	15,000	0	(15,000)	-100.0%
596 CONSTITUTIONAL TRANSFERS	40,000	35,000	(5,000)	-12.5%
<b>EXPENDITURES Total</b>	<b>55,000</b>	<b>35,000</b>	<b>(20,000)</b>	<b>-36.4%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>25,000</b>	<b>20,000</b>	<b>(5,000)</b>	<b>-20.0%</b>
<b>FUND BALANCE</b>	<b>(25,000)</b>	<b>(20,000)</b>	<b>5,000</b>	<b>-20.0%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

### ***12302 TEEN COURT***

<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(143,429)	(72,000)	71,429	-49.8%
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>(143,429)</b>	<b>(72,000)</b>	<b>71,429</b>	<b>-49.8%</b>
<b>EXPENDITURES</b>				
596 CONSTITUTIONAL TRANSFERS	170,690	72,000	(98,690)	-57.8%
<b>EXPENDITURES Total</b>	<b>170,690</b>	<b>72,000</b>	<b>(98,690)</b>	<b>-57.8%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>27,261</b>	<b>0</b>	<b>(27,261)</b>	<b>-100.0%</b>
<b>FUND BALANCE</b>	<b>(70,000)</b>	<b>0</b>	<b>70,000</b>	<b>-100.0%</b>
<b>RESERVES</b>	<b>42,739</b>	<b>0</b>	<b>(42,739)</b>	<b>-100.0%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12303 OPIOID SETTLEMENT</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	(2,664,285)	(2,664,285)	
<b><i>REVENUES Total</i></b>	<b>0</b>	<b>(2,664,285)</b>	<b>(2,664,285)</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	7,809,785	7,809,785	
580 GRANTS & AIDS	0	87,500	87,500	
596 CONSTITUTIONAL TRANSFERS	0	1,267,000	1,267,000	
<b><i>EXPENDITURES Total</i></b>	<b>0</b>	<b>9,164,285</b>	<b>9,164,285</b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b>0</b>	<b>6,500,000</b>	<b>6,500,000</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>(6,500,000)</b>	<b>(6,500,000)</b>	

*This is a new fund with minimal fund balance. Larger % changes from year to year are anticipated.*

### ***12304 ATTAINABLE HOUSING TRUST***

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12500 EMERGENCY 911 FUND</b>				
<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	(2,450,000)	(2,600,000)	(150,000)	6.1%
360 MISCELLANEOUS REVENUES	0	(50,000)	(50,000)	
<b>REVENUES Total</b>	<b>(2,450,000)</b>	<b>(2,650,000)</b>	<b>(200,000)</b>	<b>8.2%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	428,295	468,801	40,507	9.5%
530 OPERATING EXPENDITURES	1,456,586	1,109,544	(347,042)	-23.8%
540 INTERNAL SERVICE CHARGES	103,710	97,861	(5,848)	-5.6%
560 CAPITAL OUTLAY	90,000	340,000	250,000	277.8%
580 GRANTS & AIDS	110,600	150,000	39,400	35.6%
596 CONSTITUTIONAL TRANSFERS	425,000	425,000	0	0.0%
<b>EXPENDITURES Total</b>	<b>2,614,191</b>	<b>2,591,207</b>	<b>(22,984)</b>	<b>-0.9%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>164,191</b>	<b>(58,793)</b>	<b>(222,984)</b>	<b>-135.8%</b>
<b>FUND BALANCE</b>	<b>(3,500,000)</b>	<b>(4,450,000)</b>	<b>(950,000)</b>	<b>27.1%</b>
<b>RESERVES</b>	<b>3,335,809</b>	<b>4,508,793</b>	<b>1,172,984</b>	<b>35.2%</b>

*Increase in fund balance for planned future capital project expenditures.*

### **12601 ARTERIAL IMPACT FEE (12-31-21)**

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12602 NORTH COLLECT IMPACT FEE (EXP)</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><i>12603 WEST COLLECT IMPACT FEE (EXP)</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>(6,000)</b>	<b>0</b>	<b>6,000</b>	<b>-100.0%</b>
<b>RESERVES</b>	<b>6,000</b>	<b>0</b>	<b>(6,000)</b>	<b>-100.0%</b>

*Fund balance decrease due to planned capital expenditures. This fund is no longer collecting revenues*



## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12604 EAST COLLECT IMPACT FEE (EXP)</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>0</b>	<b>0.0%</b>
<b>RESERVES</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>

### ***12605 SOUTH CN IMPACT FEE (12-31-21)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12606 MOBILITY FEE CORE DISTRICT</b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(325,000)	(425,000)	(100,000)	30.8%
360 MISCELLANEOUS REVENUES	0	(20,000)	(20,000)	
<b>REVENUES Total</b>	<b>(325,000)</b>	<b>(445,000)</b>	<b>(120,000)</b>	<b>36.9%</b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	155,499	0	(155,499)	-100.0%
<b>EXPENDITURES Total</b>	<b>155,499</b>	<b>0</b>	<b>(155,499)</b>	<b>-100.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(169,501)</b>	<b>(445,000)</b>	<b>(275,499)</b>	<b>162.5%</b>
<b>FUND BALANCE</b>	<b>(800,000)</b>	<b>(200,000)</b>	<b>600,000</b>	<b>-75.0%</b>
<b>RESERVES</b>	<b>969,501</b>	<b>645,000</b>	<b>(324,501)</b>	<b>-33.5%</b>

*Increase in fund balance for planned future capital project expenditures.*

## 12607 MOBILITY FEE RURAL DISTRICT

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(200,000)	(200,000)	0	0.0%
360 MISCELLANEOUS REVENUES	0	(5,000)	(5,000)	
<b>REVENUES Total</b>	<b>(200,000)</b>	<b>(205,000)</b>	<b>(5,000)</b>	<b>2.5%</b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(200,000)</b>	<b>(205,000)</b>	<b>(5,000)</b>	<b>2.5%</b>
<b>FUND BALANCE</b>	<b>(55,000)</b>	<b>0</b>	<b>55,000</b>	<b>-100.0%</b>
<b>RESERVES</b>	<b>255,000</b>	<b>205,000</b>	<b>(50,000)</b>	<b>-19.6%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>12608 MOBILITY FEE SUBURBAN EAST DIS</b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(1,500,000)	(1,300,000)	200,000	-13.3%
360 MISCELLANEOUS REVENUES	0	(10,000)	(10,000)	
<b>REVENUES Total</b>	<b>(1,500,000)</b>	<b>(1,310,000)</b>	<b>190,000</b>	<b>-12.7%</b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(1,500,000)</b>	<b>(1,310,000)</b>	<b>190,000</b>	<b>-12.7%</b>
<b>FUND BALANCE</b>	<b>(1,000,000)</b>	<b>0</b>	<b>1,000,000</b>	<b>-100.0%</b>
<b>RESERVES</b>	<b>2,500,000</b>	<b>1,310,000</b>	<b>(1,190,000)</b>	<b>-47.6%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

### **12609 MOBILITY FEE SUBURBAN WEST**

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(325,000)	(150,000)	175,000	-53.8%
360 MISCELLANEOUS REVENUES	0	(5,000)	(5,000)	
<b>REVENUES Total</b>	<b>(325,000)</b>	<b>(155,000)</b>	<b>170,000</b>	<b>-52.3%</b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(325,000)</b>	<b>(155,000)</b>	<b>170,000</b>	<b>-52.3%</b>
<b>FUND BALANCE</b>	<b>(10,000)</b>	<b>0</b>	<b>10,000</b>	<b>-100.0%</b>
<b>RESERVES</b>	<b>335,000</b>	<b>155,000</b>	<b>(180,000)</b>	<b>-53.7%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12801 FIRE/RESCUE-IMPACT FEE</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(330,000)	(295,000)	35,000	-10.6%
360 MISCELLANEOUS REVENUES	(5,000)	(10,000)	(5,000)	100.0%
<b><i>REVENUES Total</i></b>	<b><i>(335,000)</i></b>	<b><i>(305,000)</i></b>	<b><i>30,000</i></b>	<b><i>-9.0%</i></b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	575,000	575,000	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>575,000</i></b>	<b><i>575,000</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>(335,000)</i></b>	<b><i>270,000</i></b>	<b><i>605,000</i></b>	<b><i>-180.6%</i></b>
<b>FUND BALANCE</b>	<b>0</b>	<b>(400,000)</b>	<b>(400,000)</b>	
<b>RESERVES</b>	<b>335,000</b>	<b>130,000</b>	<b>(205,000)</b>	<b>-61.2%</b>

*Increase in fund balance for planned future capital project expenditures.*

## ***12802 LAW ENFORCEMENT-IMPACT FEE***

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>12804 LIBRARY-IMPACT FEE</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(226,000)	(226,000)	0	0.0%
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>(226,000)</i></b>	<b><i>(226,000)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	350,000	350,000	0	0.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>350,000</i></b>	<b><i>350,000</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>124,000</i></b>	<b><i>124,000</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>FUND BALANCE</b>	<b>(300,000)</b>	<b>(400,000)</b>	<b>(100,000)</b>	<b>33.3%</b>
<b>RESERVES</b>	<b>176,000</b>	<b>276,000</b>	<b>100,000</b>	<b>56.8%</b>

*Increase in fund balance for planned future capital project expenditures.*

### ***12805 DRAINAGE-IMPACT FEE***

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	7,000	0	(7,000)	-100.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>7,000</i></b>	<b><i>0</i></b>	<b><i>(7,000)</i></b>	<b><i>-100.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>7,000</i></b>	<b><i>0</i></b>	<b><i>(7,000)</i></b>	<b><i>-100.0%</i></b>
<b>FUND BALANCE</b>	<b>(7,000)</b>	<b>0</b>	<b>7,000</b>	<b>-100.0%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>13000 STORMWATER FUND</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
590 INTERFUND TRANSFERS OUT	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><i>13100 ECONOMIC DEVELOPMENT</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(1,192,293)	(1,849,527)	(657,234)	55.1%
<b><i>REVENUES Total</i></b>	<b><i>(1,192,293)</i></b>	<b><i>(1,849,527)</i></b>	<b><i>(657,234)</i></b>	<b><i>55.1%</i></b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	374,423	411,680	37,257	10.0%
530 OPERATING EXPENDITURES	674,746	713,185	38,439	5.7%
580 GRANTS & AIDS	445,125	750,000	304,875	68.5%
<b><i>EXPENDITURES Total</i></b>	<b><i>1,494,293</i></b>	<b><i>1,874,864</i></b>	<b><i>380,571</i></b>	<b><i>25.5%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>302,000</i></b>	<b><i>25,337</i></b>	<b><i>(276,663)</i></b>	<b><i>-91.6%</i></b>
<b>FUND BALANCE</b>	<b>(302,000)</b>	<b>(25,337)</b>	<b>276,663</b>	<b>-91.6%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>15000 MSBU STREET LIGHTING</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(2,400,000)	(2,400,000)	0	0.0%
360 MISCELLANEOUS REVENUES	(5,500)	(20,000)	(14,500)	263.6%
<b>REVENUES Total</b>	<b>(2,405,500)</b>	<b>(2,420,000)</b>	<b>(14,500)</b>	<b>0.6%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	2,595,500	2,595,000	(500)	0.0%
<b>EXPENDITURES Total</b>	<b>2,595,500</b>	<b>2,595,000</b>	<b>(500)</b>	<b>0.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>190,000</b>	<b>175,000</b>	<b>(15,000)</b>	<b>-7.9%</b>
<b>FUND BALANCE</b>	<b>(400,000)</b>	<b>(175,000)</b>	<b>225,000</b>	<b>-56.3%</b>
<b>RESERVES</b>	<b>210,000</b>	<b>0</b>	<b>(210,000)</b>	<b>-100.0%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

## ***15100 MSBU RESIDENTIAL SOLID WASTE***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(22,300,000)	(21,650,000)	650,000	-2.9%
360 MISCELLANEOUS REVENUES	(30,000)	(200,000)	(170,000)	566.7%
<b>REVENUES Total</b>	<b>(22,330,000)</b>	<b>(21,850,000)</b>	<b>480,000</b>	<b>-2.1%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	23,455,000	22,797,261	(657,739)	-2.8%
<b>EXPENDITURES Total</b>	<b>23,455,000</b>	<b>22,797,261</b>	<b>(657,739)</b>	<b>-2.8%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>1,125,000</b>	<b>947,261</b>	<b>(177,739)</b>	<b>-15.8%</b>
<b>FUND BALANCE</b>	<b>(2,500,000)</b>	<b>(5,000,000)</b>	<b>(2,500,000)</b>	<b>100.0%</b>
<b>RESERVES</b>	<b>1,375,000</b>	<b>4,052,739</b>	<b>2,677,739</b>	<b>194.7%</b>

*Increase in fund balance for future capital and one time maintenance expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16000 MSBU PROGRAM</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(217,700)	(217,700)	0	0.0%
340 CHARGES FOR SERVICES	(586,854)	(588,532)	(1,678)	0.3%
360 MISCELLANEOUS REVENUES	(5,025)	(5,025)	0	0.0%
380 OTHER SOURCES	(5,354)	(10,754)	(5,400)	100.9%
<b><i>REVENUES Total</i></b>	<b><i>(814,933)</i></b>	<b><i>(822,011)</i></b>	<b><i>(7,078)</i></b>	<b><i>0.9%</i></b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	370,066	393,496	23,431	6.3%
530 OPERATING EXPENDITURES	275,860	290,460	14,600	5.3%
540 INTERNAL SERVICE CHARGES	75,953	46,075	(29,877)	-39.3%
560 CAPITAL OUTLAY	75,000	0	(75,000)	-100.0%
590 INTERFUND TRANSFERS OUT	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>796,878</i></b>	<b><i>730,031</i></b>	<b><i>(66,847)</i></b>	<b><i>-8.4%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>(18,055)</i></b>	<b><i>(91,980)</i></b>	<b><i>(73,925)</i></b>	<b><i>409.4%</i></b>
<b>FUND BALANCE</b>	<b>(1,000,000)</b>	<b>(825,000)</b>	<b>175,000</b>	<b>-17.5%</b>
<b>RESERVES</b>	<b>1,018,055</b>	<b>916,980</b>	<b>(101,075)</b>	<b>-9.9%</b>
<b><i>16005 MSBU MILLS (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(64,400)	(63,840)	560	-0.9%
360 MISCELLANEOUS REVENUES	(2,000)	(1,500)	500	-25.0%
380 OTHER SOURCES	(2,800)	(2,800)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(69,200)</i></b>	<b><i>(68,140)</i></b>	<b><i>1,060</i></b>	<b><i>-1.5%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	657,843	738,140	80,297	12.2%
<b><i>EXPENDITURES Total</i></b>	<b><i>657,843</i></b>	<b><i>738,140</i></b>	<b><i>80,297</i></b>	<b><i>12.2%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>588,643</i></b>	<b><i>670,000</i></b>	<b><i>81,357</i></b>	<b><i>13.8%</i></b>
<b>FUND BALANCE</b>	<b>(588,643)</b>	<b>(670,000)</b>	<b>(81,357)</b>	<b>13.8%</b>



## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16006 MSBU PICKETT AQUATIC (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(41,213)	(41,213)	0	0.0%
360 MISCELLANEOUS REVENUES	(1,375)	(1,375)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(42,588)</i></b>	<b><i>(42,588)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	482,941	567,588	84,647	17.5%
<b><i>EXPENDITURES Total</i></b>	<b><i>482,941</i></b>	<b><i>567,588</i></b>	<b><i>84,647</i></b>	<b><i>17.5%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>440,353</i></b>	<b><i>525,000</i></b>	<b><i>84,647</i></b>	<b><i>19.2%</i></b>
<b>FUND BALANCE</b>	<b>(440,353)</b>	<b>(525,000)</b>	<b>(84,647)</b>	<b>19.2%</b>

### ***16007 MSBU AMORY (LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(6,336)	(6,336)	0	0.0%
360 MISCELLANEOUS REVENUES	(100)	(100)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(6,436)</i></b>	<b><i>(6,436)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	27,522	31,436	3,914	14.2%
<b><i>EXPENDITURES Total</i></b>	<b><i>27,522</i></b>	<b><i>31,436</i></b>	<b><i>3,914</i></b>	<b><i>14.2%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>21,086</i></b>	<b><i>25,000</i></b>	<b><i>3,914</i></b>	<b><i>18.6%</i></b>
<b>FUND BALANCE</b>	<b>(21,086)</b>	<b>(25,000)</b>	<b>(3,914)</b>	<b>18.6%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16010 MSBU CEDAR RIDGE (GRNDS MAINT)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(34,000)	(34,000)	0	0.0%
360 MISCELLANEOUS REVENUES	(100)	(100)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(34,100)</i></b>	<b><i>(34,100)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	76,450	91,450	15,000	19.6%
590 INTERFUND TRANSFERS OUT	2,650	2,650	0	0.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>79,100</i></b>	<b><i>94,100</i></b>	<b><i>15,000</i></b>	<b><i>19.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>45,000</i></b>	<b><i>60,000</i></b>	<b><i>15,000</i></b>	<b><i>33.3%</i></b>
<b>FUND BALANCE</b>	<b>(45,000)</b>	<b>(60,000)</b>	<b>(15,000)</b>	<b>33.3%</b>

### ***16013 MSBU HOWELL CREEK (LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(1,295)	(1,295)	0	0.0%
360 MISCELLANEOUS REVENUES	(50)	(50)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(1,345)</i></b>	<b><i>(1,345)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	12,717	7,345	(5,372)	-42.2%
<b><i>EXPENDITURES Total</i></b>	<b><i>12,717</i></b>	<b><i>7,345</i></b>	<b><i>(5,372)</i></b>	<b><i>-42.2%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>11,372</i></b>	<b><i>6,000</i></b>	<b><i>(5,372)</i></b>	<b><i>-47.2%</i></b>
<b>FUND BALANCE</b>	<b>(11,372)</b>	<b>(6,000)</b>	<b>5,372</b>	<b>-47.2%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16020 MSBU HORSESHOE (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(10,560)	(10,560)	0	0.0%
360 MISCELLANEOUS REVENUES	(55)	(55)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(10,615)</i></b>	<b><i>(10,615)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	37,771	35,615	(2,156)	-5.7%
<b><i>EXPENDITURES Total</i></b>	<b><i>37,771</i></b>	<b><i>35,615</i></b>	<b><i>(2,156)</i></b>	<b><i>-5.7%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>27,156</i></b>	<b><i>25,000</i></b>	<b><i>(2,156)</i></b>	<b><i>-7.9%</i></b>
<b>FUND BALANCE</b>	<b>(27,156)</b>	<b>(25,000)</b>	<b>2,156</b>	<b>-7.9%</b>

### ***16021 MSBU MYRTLE (LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(7,240)	(7,240)	0	0.0%
360 MISCELLANEOUS REVENUES	(65)	(65)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(7,305)</i></b>	<b><i>(7,305)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	33,638	37,305	3,667	10.9%
<b><i>EXPENDITURES Total</i></b>	<b><i>33,638</i></b>	<b><i>37,305</i></b>	<b><i>3,667</i></b>	<b><i>10.9%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>26,333</i></b>	<b><i>30,000</i></b>	<b><i>3,667</i></b>	<b><i>13.9%</i></b>
<b>FUND BALANCE</b>	<b>(26,333)</b>	<b>(30,000)</b>	<b>(3,667)</b>	<b>13.9%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16023 MSBU SPRING WOOD LAKE (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(5,185)	(5,185)	0	0.0%
360 MISCELLANEOUS REVENUES	(250)	(250)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(5,435)</i></b>	<b><i>(5,435)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	45,335	49,435	4,100	9.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>45,335</i></b>	<b><i>49,435</i></b>	<b><i>4,100</i></b>	<b><i>9.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>39,900</i></b>	<b><i>44,000</i></b>	<b><i>4,100</i></b>	<b><i>10.3%</i></b>
<b>FUND BALANCE</b>	<b>(39,900)</b>	<b>(44,000)</b>	<b>(4,100)</b>	<b>10.3%</b>

### ***16024 MSBU LAKE OF THE WOODS(LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(19,080)	(19,080)	0	0.0%
360 MISCELLANEOUS REVENUES	(700)	(700)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(19,780)</i></b>	<b><i>(19,780)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	128,874	139,780	10,906	8.5%
<b><i>EXPENDITURES Total</i></b>	<b><i>128,874</i></b>	<b><i>139,780</i></b>	<b><i>10,906</i></b>	<b><i>8.5%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>109,094</i></b>	<b><i>120,000</i></b>	<b><i>10,906</i></b>	<b><i>10.0%</i></b>
<b>FUND BALANCE</b>	<b>(109,094)</b>	<b>(120,000)</b>	<b>(10,906)</b>	<b>10.0%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16025 MSBU MIRROR (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(9,100)	(9,100)	0	0.0%
360 MISCELLANEOUS REVENUES	(285)	(285)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(9,385)</i></b>	<b><i>(9,385)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	69,642	79,385	9,743	14.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>69,642</i></b>	<b><i>79,385</i></b>	<b><i>9,743</i></b>	<b><i>14.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>60,257</i></b>	<b><i>70,000</i></b>	<b><i>9,743</i></b>	<b><i>16.2%</i></b>
<b>FUND BALANCE</b>	<b>(60,257)</b>	<b>(70,000)</b>	<b>(9,743)</b>	<b>16.2%</b>

### ***16026 MSBU SPRING (LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(27,000)	(27,000)	0	0.0%
360 MISCELLANEOUS REVENUES	(1,000)	(1,000)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(28,000)</i></b>	<b><i>(28,000)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	223,000	248,000	25,000	11.2%
<b><i>EXPENDITURES Total</i></b>	<b><i>223,000</i></b>	<b><i>248,000</i></b>	<b><i>25,000</i></b>	<b><i>11.2%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>195,000</i></b>	<b><i>220,000</i></b>	<b><i>25,000</i></b>	<b><i>12.8%</i></b>
<b>FUND BALANCE</b>	<b>(195,000)</b>	<b>(220,000)</b>	<b>(25,000)</b>	<b>12.8%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16027 MSBU SPRINGWOOD WTRWY (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(3,745)	(3,745)	0	0.0%
360 MISCELLANEOUS REVENUES	(300)	(300)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(4,045)</i></b>	<b><i>(4,045)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	55,465	59,045	3,580	6.5%
<b><i>EXPENDITURES Total</i></b>	<b><i>55,465</i></b>	<b><i>59,045</i></b>	<b><i>3,580</i></b>	<b><i>6.5%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>51,420</i></b>	<b><i>55,000</i></b>	<b><i>3,580</i></b>	<b><i>7.0%</i></b>
<b>FUND BALANCE</b>	<b>(51,420)</b>	<b>(55,000)</b>	<b>(3,580)</b>	<b>7.0%</b>

### ***16028 MSBU BURKETT (LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(4,600)	(4,600)	0	0.0%
360 MISCELLANEOUS REVENUES	(500)	(250)	250	-50.0%
<b><i>REVENUES Total</i></b>	<b><i>(5,100)</i></b>	<b><i>(4,850)</i></b>	<b><i>250</i></b>	<b><i>-4.9%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	76,407	79,850	3,443	4.5%
<b><i>EXPENDITURES Total</i></b>	<b><i>76,407</i></b>	<b><i>79,850</i></b>	<b><i>3,443</i></b>	<b><i>4.5%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>71,307</i></b>	<b><i>75,000</i></b>	<b><i>3,693</i></b>	<b><i>5.2%</i></b>
<b>FUND BALANCE</b>	<b>(71,307)</b>	<b>(75,000)</b>	<b>(3,693)</b>	<b>5.2%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16030 MSBU SWEETWATER COVE (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(33,440)	(59,313)	(25,873)	77.4%
360 MISCELLANEOUS REVENUES	(300)	(300)	0	0.0%
380 OTHER SOURCES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>(33,740)</i></b>	<b><i>(59,613)</i></b>	<b><i>(25,873)</i></b>	<b><i>76.7%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	52,261	54,213	1,952	3.7%
590 INTERFUND TRANSFERS OUT	0	5,400	5,400	
<b><i>EXPENDITURES Total</i></b>	<b><i>52,261</i></b>	<b><i>59,613</i></b>	<b><i>7,352</i></b>	<b><i>14.1%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>18,521</i></b>	<b><i>0</i></b>	<b><i>(18,521)</i></b>	<b><i>-100.0%</i></b>
<b>FUND BALANCE</b>	<b>(18,521)</b>	<b>0</b>	<b>18,521</b>	<b>-100.0%</b>

### ***16031 MSBU LAKE ASHER AWC***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(5,380)	(5,380)	0	0.0%
360 MISCELLANEOUS REVENUES	(60)	(60)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(5,440)</i></b>	<b><i>(5,440)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	18,355	20,440	2,085	11.4%
<b><i>EXPENDITURES Total</i></b>	<b><i>18,355</i></b>	<b><i>20,440</i></b>	<b><i>2,085</i></b>	<b><i>11.4%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>12,915</i></b>	<b><i>15,000</i></b>	<b><i>2,085</i></b>	<b><i>16.1%</i></b>
<b>FUND BALANCE</b>	<b>(12,915)</b>	<b>(15,000)</b>	<b>(2,085)</b>	<b>16.1%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16032 MSBU ENGLISH ESTATES (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(3,455)	(3,455)	0	0.0%
360 MISCELLANEOUS REVENUES	(20)	(20)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(3,475)</i></b>	<b><i>(3,475)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	15,071	17,475	2,404	16.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>15,071</i></b>	<b><i>17,475</i></b>	<b><i>2,404</i></b>	<b><i>16.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>11,596</i></b>	<b><i>14,000</i></b>	<b><i>2,404</i></b>	<b><i>20.7%</i></b>
<b>FUND BALANCE</b>	<b>(11,596)</b>	<b>(14,000)</b>	<b>(2,404)</b>	<b>20.7%</b>

### ***16033 MSBU GRACE LAKE (LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(13,670)	(13,670)	0	0.0%
360 MISCELLANEOUS REVENUES	(100)	(100)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(13,770)</i></b>	<b><i>(13,770)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	37,770	53,770	16,000	42.4%
<b><i>EXPENDITURES Total</i></b>	<b><i>37,770</i></b>	<b><i>53,770</i></b>	<b><i>16,000</i></b>	<b><i>42.4%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>24,000</i></b>	<b><i>40,000</i></b>	<b><i>16,000</i></b>	<b><i>66.7%</i></b>
<b>FUND BALANCE</b>	<b>(24,000)</b>	<b>(40,000)</b>	<b>(16,000)</b>	<b>66.7%</b>



## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16035 MSBU BUTTOWOOD POND (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(3,430)	(3,430)	0	0.0%
360 MISCELLANEOUS REVENUES	(100)	(100)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(3,530)</i></b>	<b><i>(3,530)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	23,530	23,530	0	0.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>23,530</i></b>	<b><i>23,530</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>20,000</i></b>	<b><i>20,000</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>FUND BALANCE</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0.0%</b>

### ***16036 MSBU HOWELL LAKE (LM/AWC)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(130,450)	(130,450)	0	0.0%
360 MISCELLANEOUS REVENUES	(1,000)	(1,000)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(131,450)</i></b>	<b><i>(131,450)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	661,450	781,450	120,000	18.1%
<b><i>EXPENDITURES Total</i></b>	<b><i>661,450</i></b>	<b><i>781,450</i></b>	<b><i>120,000</i></b>	<b><i>18.1%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>530,000</i></b>	<b><i>650,000</i></b>	<b><i>120,000</i></b>	<b><i>22.6%</i></b>
<b>FUND BALANCE</b>	<b>(530,000)</b>	<b>(650,000)</b>	<b>(120,000)</b>	<b>22.6%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16037 MSBU LK LINDEN (LM/AWC)</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(4,540)	(4,540)	0	0.0%
360 MISCELLANEOUS REVENUES	(10)	(10)	0	0.0%
380 OTHER SOURCES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>(4,550)</i></b>	<b><i>(4,550)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	4,550	6,723	2,173	47.8%
590 INTERFUND TRANSFERS OUT	0	827	827	
<b><i>EXPENDITURES Total</i></b>	<b><i>4,550</i></b>	<b><i>7,550</i></b>	<b><i>3,000</i></b>	<b><i>65.9%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>3,000</i></b>	<b><i>3,000</i></b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>(3,000)</b>	<b>(3,000)</b>	

### ***16039 MSBU RICE LAKE (LM)***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	0	(12,989)	(12,989)	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>(12,989)</i></b>	<b><i>(12,989)</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	12,989	12,989	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>12,989</i></b>	<b><i>12,989</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>16040 MSBU TWIN LAKES (LM)</b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	0	(6,780)	(6,780)	
<b>REVENUES Total</b>	<b>0</b>	<b>(6,780)</b>	<b>(6,780)</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	6,780	6,780	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>6,780</b>	<b>6,780</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>16073 MSBU SYLVAN LAKE (AWC)</b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(41,325)	(41,325)	0	0.0%
360 MISCELLANEOUS REVENUES	(50)	(50)	0	0.0%
380 OTHER SOURCES	(1,327)	(1,327)	0	0.0%
<b>REVENUES Total</b>	<b>(42,702)</b>	<b>(42,702)</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	192,539	217,702	25,163	13.1%
<b>EXPENDITURES Total</b>	<b>192,539</b>	<b>217,702</b>	<b>25,163</b>	<b>13.1%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>149,837</b>	<b>175,000</b>	<b>25,163</b>	<b>16.8%</b>
<b>FUND BALANCE</b>	<b>(149,837)</b>	<b>(175,000)</b>	<b>(25,163)</b>	<b>16.8%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>16077 MSBU LITTLE LK HOWELL/TUSK</i></b>				
<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(20,506)	(20,506)	0	0.0%
360 MISCELLANEOUS REVENUES	(620)	(620)	0	0.0%
<b>REVENUES Total</b>	<b>(21,126)</b>	<b>(21,126)</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	48,016	62,126	14,110	29.4%
<b>EXPENDITURES Total</b>	<b>48,016</b>	<b>62,126</b>	<b>14,110</b>	<b>29.4%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>26,890</b>	<b>41,000</b>	<b>14,110</b>	<b>52.5%</b>
<b>FUND BALANCE</b>	<b>(26,890)</b>	<b>(41,000)</b>	<b>(14,110)</b>	<b>52.5%</b>

### ***16080 MSBU E CRYSTAL CHAIN OF LAKES***

<b>REVENUES</b>				
320 PERMITS FEES & SPECIAL ASM	(23,280)	(23,280)	0	0.0%
360 MISCELLANEOUS REVENUES	(700)	(700)	0	0.0%
<b>REVENUES Total</b>	<b>(23,980)</b>	<b>(23,980)</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	39,023	41,980	2,957	7.6%
<b>EXPENDITURES Total</b>	<b>39,023</b>	<b>41,980</b>	<b>2,957</b>	<b>7.6%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>15,043</b>	<b>18,000</b>	<b>2,957</b>	<b>19.7%</b>
<b>FUND BALANCE</b>	<b>(15,043)</b>	<b>(18,000)</b>	<b>(2,957)</b>	<b>19.7%</b>

### ***21210 FIVE POINTS LINE OF CREDIT***

<b>EXPENDITURES</b>				
590 INTERFUND TRANSFERS OUT	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>21235 GENERAL REVENUE DEBT - 2014</b>				
<b>REVENUES</b>				
380 OTHER SOURCES	(1,638,400)	(1,639,800)	(1,400)	0.1%
<b>REVENUES Total</b>	<b>(1,638,400)</b>	<b>(1,639,800)</b>	<b>(1,400)</b>	<b>0.1%</b>
<b>EXPENDITURES</b>				
570 DEBT SERVICE	1,638,400	1,639,800	1,400	0.1%
<b>EXPENDITURES Total</b>	<b>1,638,400</b>	<b>1,639,800</b>	<b>1,400</b>	<b>0.1%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 21250 SPEC OBL REV & REF BOND - 2022

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(8,343,475)	(8,343,475)	0	0.0%
<b>REVENUES Total</b>	<b>(8,343,475)</b>	<b>(8,343,475)</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
570 DEBT SERVICE	8,343,475	8,343,475	0	0.0%
<b>EXPENDITURES Total</b>	<b>8,343,475</b>	<b>8,343,475</b>	<b>0</b>	<b>0.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 22500 SALES TAX BONDS

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(4,979,614)	(4,981,264)	(1,650)	0.0%
<b>REVENUES Total</b>	<b>(4,979,614)</b>	<b>(4,981,264)</b>	<b>(1,650)</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
570 DEBT SERVICE	4,979,614	4,981,264	1,650	0.0%
<b>EXPENDITURES Total</b>	<b>4,979,614</b>	<b>4,981,264</b>	<b>1,650</b>	<b>0.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>22600 CAPITAL IMP REV BOND SER 2021</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(3,149,798)	(3,147,175)	2,623	-0.1%
<b><i>REVENUES Total</i></b>	<b><i>(3,149,798)</i></b>	<b><i>(3,147,175)</i></b>	<b><i>2,623</i></b>	<b><i>-0.1%</i></b>
<b>EXPENDITURES</b>				
570 DEBT SERVICE	3,149,798	3,147,175	(2,623)	-0.1%
<b><i>EXPENDITURES Total</i></b>	<b><i>3,149,798</i></b>	<b><i>3,147,175</i></b>	<b><i>(2,623)</i></b>	<b><i>-0.1%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

### ***30600 INFRASTRUCTURE IMP OP FUND***

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>FUND BALANCE</b>	<b>(630,000)</b>	<b>(670,000)</b>	<b>(40,000)</b>	<b>6.3%</b>
<b>RESERVES</b>	<b>630,000</b>	<b>670,000</b>	<b>40,000</b>	<b>6.3%</b>

### ***30700 SPORTS COMPLEX/SOLDIERS CREEK***

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>32000 JAIL PROJECT/2005</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### **32100 NATURAL LANDS/TRAILS**

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	55,842	0	(55,842)	-100.0%
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>55,842</b>	<b>0</b>	<b>(55,842)</b>	<b>-100.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>55,842</b>	<b>0</b>	<b>(55,842)</b>	<b>-100.0%</b>
<b>FUND BALANCE</b>	<b>(570,000)</b>	<b>(100,000)</b>	<b>470,000</b>	<b>-82.5%</b>
<b>RESERVES</b>	<b>514,158</b>	<b>100,000</b>	<b>(414,158)</b>	<b>-80.6%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>32200 COURTHOUSE PROJECTS FUND</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>(15,000)</b>	<b>(20,000)</b>	<b>(5,000)</b>	<b>33.3%</b>
<b>RESERVES</b>	<b>15,000</b>	<b>20,000</b>	<b>5,000</b>	<b>33.3%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

### **32300 FIVE POINTS DEVELOPMENT FUND**

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
560 CAPITAL OUTLAY	0	5,000,000	5,000,000	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>5,000,000</b>	<b>5,000,000</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>5,000,000</b>	<b>5,000,000</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>	

*Increase in fund balance for planned future capital project expenditures.*



## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>40100 WATER AND SEWER FUND</i></b>				
<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(71,318,000)	(76,218,000)	(4,900,000)	6.9%
360 MISCELLANEOUS REVENUES	(1,015,000)	(1,515,000)	(500,000)	49.3%
380 OTHER SOURCES	(1,400,000)	(1,400,000)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(73,733,000)</i></b>	<b><i>(79,133,000)</i></b>	<b><i>(5,400,000)</i></b>	<b><i>7.3%</i></b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	14,041,321	13,639,636	(401,685)	-2.9%
530 OPERATING EXPENDITURES	26,115,001	28,427,000	2,311,999	8.9%
540 INTERNAL SERVICE CHARGES	4,512,080	5,047,505	535,425	11.9%
560 CAPITAL OUTLAY	3,030,481	6,239,250	3,208,769	105.9%
570 DEBT SERVICE	16,510,175	16,503,300	(6,875)	0.0%
580 GRANTS & AIDS	15,000	15,000	0	0.0%
590 INTERFUND TRANSFERS OUT	1,000,000	19,800,000	18,800,000	1880.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>65,224,058</i></b>	<b><i>89,671,691</i></b>	<b><i>24,447,633</i></b>	<b><i>37.5%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>(8,508,942)</i></b>	<b><i>10,538,691</i></b>	<b><i>19,047,633</i></b>	<b><i>-223.9%</i></b>
<b>FUND BALANCE</b>	<b>(23,000,000)</b>	<b>(48,400,000)</b>	<b>(25,400,000)</b>	<b>110.4%</b>
<b>RESERVES</b>	<b>31,508,942</b>	<b>37,861,309</b>	<b>6,352,367</b>	<b>20.2%</b>

*Increase in fund balance for planned future capital project expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>40102 CONNECTION FEES-WATER</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(837,000)	(837,000)	0	0.0%
<b>REVENUES Total</b>	<b>(837,000)</b>	<b>(837,000)</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	5,000	5,000	0	0.0%
560 CAPITAL OUTLAY	0	600,000	600,000	
590 INTERFUND TRANSFERS OUT	500,000	500,000	0	0.0%
<b>EXPENDITURES Total</b>	<b>505,000</b>	<b>1,105,000</b>	<b>600,000</b>	<b>118.8%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(332,000)</b>	<b>268,000</b>	<b>600,000</b>	<b>-180.7%</b>
<b>FUND BALANCE</b>	<b>(3,000,000)</b>	<b>(2,400,000)</b>	<b>600,000</b>	<b>-20.0%</b>
<b>RESERVES</b>	<b>3,332,000</b>	<b>2,132,000</b>	<b>(1,200,000)</b>	<b>-36.0%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

### 40103 CONNECTION FEES-SEWER

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(2,550,000)	(2,050,000)	500,000	-19.6%
<b>REVENUES Total</b>	<b>(2,550,000)</b>	<b>(2,050,000)</b>	<b>500,000</b>	<b>-19.6%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	10,000	10,000	0	0.0%
560 CAPITAL OUTLAY	0	1,700,000	1,700,000	
590 INTERFUND TRANSFERS OUT	900,000	900,000	0	0.0%
<b>EXPENDITURES Total</b>	<b>910,000</b>	<b>2,610,000</b>	<b>1,700,000</b>	<b>186.8%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(1,640,000)</b>	<b>560,000</b>	<b>2,200,000</b>	<b>-134.1%</b>
<b>FUND BALANCE</b>	<b>(13,000,000)</b>	<b>(11,000,000)</b>	<b>2,000,000</b>	<b>-15.4%</b>
<b>RESERVES</b>	<b>14,640,000</b>	<b>10,440,000</b>	<b>(4,200,000)</b>	<b>-28.7%</b>

*Fund balance decrease due to planned capital or one time maintenance expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>40105 WATER &amp; SEWER BONDS, SERIES 20</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 40106 2010 BOND SERIES

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 40107 WATER & SEWER DEBT SERVICE RES

<b>FUND BALANCE</b>	(14,008,275)	(14,008,275)	0	0.0%
<b>RESERVES</b>	14,008,275	14,008,275	0	0.0%

### 40108 WATER & SEWER CAPITAL IMPROVEM

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(300,000)	(300,000)	0	0.0%
380 OTHER SOURCES	(1,000,000)	(19,800,000)	(18,800,000)	1880.0%
<b>REVENUES Total</b>	<b>(1,300,000)</b>	<b>(20,100,000)</b>	<b>(18,800,000)</b>	<b>1446.2%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	150,000	150,000	
560 CAPITAL OUTLAY	18,190,000	29,438,630	11,248,630	61.8%
<b>EXPENDITURES Total</b>	<b>18,190,000</b>	<b>29,588,630</b>	<b>11,398,630</b>	<b>62.7%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>16,890,000</b>	<b>9,488,630</b>	<b>(7,401,370)</b>	<b>-43.8%</b>
<b>FUND BALANCE</b>	<b>(21,000,000)</b>	<b>(10,500,000)</b>	<b>10,500,000</b>	<b>-50.0%</b>
<b>RESERVES</b>	<b>4,110,000</b>	<b>1,011,370</b>	<b>(3,098,630)</b>	<b>-75.4%</b>

*This is a capital subfund. Fluctuations are based on annual approved projects.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>40115 WATER &amp; SEWER BOND SER 2015A&amp;B</b>				
<b>EXPENDITURES</b>				
540 INTERNAL SERVICE CHARGES	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 40119 WATER & SEWER BOND SER 2019

<b>EXPENDITURES</b>				
540 INTERNAL SERVICE CHARGES	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 40201 SOLID WASTE FUND

<b>REVENUES</b>				
330 INTERGOVERNMENTAL REVENUE	0	0	0	
340 CHARGES FOR SERVICES	(14,757,000)	(16,605,000)	(1,848,000)	12.5%
360 MISCELLANEOUS REVENUES	(528,000)	(838,000)	(310,000)	58.7%
380 OTHER SOURCES	(270,833)	(270,833)	0	0.0%
<b>REVENUES Total</b>	<b>(15,555,833)</b>	<b>(17,713,833)</b>	<b>(2,158,000)</b>	<b>13.9%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	6,691,814	6,982,678	290,864	4.3%
530 OPERATING EXPENDITURES	4,804,650	4,911,050	106,400	2.2%
540 INTERNAL SERVICE CHARGES	4,958,873	4,831,521	(127,352)	-2.6%
560 CAPITAL OUTLAY	2,505,976	7,401,220	4,895,244	195.3%
590 INTERFUND TRANSFERS OUT	610,460	610,460	0	0.0%
<b>EXPENDITURES Total</b>	<b>19,571,773</b>	<b>24,736,929</b>	<b>5,165,156</b>	<b>26.4%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>4,015,940</b>	<b>7,023,096</b>	<b>3,007,156</b>	<b>74.9%</b>
<b>FUND BALANCE</b>	<b>(14,000,000)</b>	<b>(14,000,000)</b>	<b>0</b>	<b>0.0%</b>
<b>RESERVES</b>	<b>9,984,060</b>	<b>6,976,904</b>	<b>(3,007,156)</b>	<b>-30.1%</b>

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>40204 LANDFILL MANAGEMENT ESCROW</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(250,000)	(500,000)	(250,000)	100.0%
380 OTHER SOURCES	(610,460)	(610,460)	0	0.0%
<b>REVENUES Total</b>	<b>(860,460)</b>	<b>(1,110,460)</b>	<b>(250,000)</b>	<b>29.1%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(860,460)</b>	<b>(1,110,460)</b>	<b>(250,000)</b>	<b>29.1%</b>
<b>FUND BALANCE</b>	<b>(23,300,000)</b>	<b>(25,000,000)</b>	<b>(1,700,000)</b>	<b>7.3%</b>
<b>RESERVES</b>	<b>24,160,460</b>	<b>26,110,460</b>	<b>1,950,000</b>	<b>8.1%</b>

### 40301 WEKIVA GOLF COURSE FUND

<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(1,561,000)	(1,818,380)	(257,380)	16.5%
360 MISCELLANEOUS REVENUES	0	0	0	
380 OTHER SOURCES	(2,200,000)	0	2,200,000	-100.0%
<b>REVENUES Total</b>	<b>(3,761,000)</b>	<b>(1,818,380)</b>	<b>1,942,620</b>	<b>-51.7%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	1,452,368	1,691,679	239,311	16.5%
560 CAPITAL OUTLAY	2,000,000	0	(2,000,000)	-100.0%
570 DEBT SERVICE	71,310	71,310	0	0.0%
<b>EXPENDITURES Total</b>	<b>3,523,678</b>	<b>1,762,989</b>	<b>(1,760,689)</b>	<b>-50.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(237,322)</b>	<b>(55,391)</b>	<b>181,931</b>	<b>-76.7%</b>
<b>FUND BALANCE</b>	<b>(50,000)</b>	<b>(300,000)</b>	<b>(250,000)</b>	<b>500.0%</b>
<b>RESERVES</b>	<b>287,322</b>	<b>355,391</b>	<b>68,069</b>	<b>23.7%</b>

*Increase in fund balance for planned future capital project expenditures.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>50100 PROPERTY LIABILITY FUND</i></b>				
<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(4,500,000)	(4,600,000)	(100,000)	2.2%
360 MISCELLANEOUS REVENUES	(70,000)	(70,000)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(4,570,000)</i></b>	<b><i>(4,670,000)</i></b>	<b><i>(100,000)</i></b>	<b><i>2.2%</i></b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	356,336	381,243	24,908	7.0%
530 OPERATING EXPENDITURES	4,513,600	4,081,050	(432,550)	-9.6%
540 INTERNAL SERVICE CHARGES	35,335	44,624	9,289	26.3%
560 CAPITAL OUTLAY	93,500	0	(93,500)	-100.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>4,998,771</i></b>	<b><i>4,506,917</i></b>	<b><i>(491,853)</i></b>	<b><i>-9.8%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>428,771</i></b>	<b><i>(163,083)</i></b>	<b><i>(591,853)</i></b>	<b><i>-138.0%</i></b>
<b>FUND BALANCE</b>	<b>(3,300,000)</b>	<b>(3,000,000)</b>	<b>300,000</b>	<b>-9.1%</b>
<b>RESERVES</b>	<b>2,871,229</b>	<b>3,163,083</b>	<b>291,853</b>	<b>10.2%</b>
<b><i>50200 WORKERS COMPENSATION FUND</i></b>				
<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(2,875,000)	(2,875,000)	0	0.0%
360 MISCELLANEOUS REVENUES	(150,000)	(150,000)	0	0.0%
<b><i>REVENUES Total</i></b>	<b><i>(3,025,000)</i></b>	<b><i>(3,025,000)</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	356,336	381,243	24,908	7.0%
530 OPERATING EXPENDITURES	2,868,750	2,893,750	25,000	0.9%
540 INTERNAL SERVICE CHARGES	31,029	23,967	(7,062)	-22.8%
560 CAPITAL OUTLAY	62,500	0	(62,500)	-100.0%
<b><i>EXPENDITURES Total</i></b>	<b><i>3,318,615</i></b>	<b><i>3,298,960</i></b>	<b><i>(19,655)</i></b>	<b><i>-0.6%</i></b>
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>293,615</i></b>	<b><i>273,960</i></b>	<b><i>(19,655)</i></b>	<b><i>-6.7%</i></b>
<b>FUND BALANCE</b>	<b>(5,750,000)</b>	<b>(6,800,000)</b>	<b>(1,050,000)</b>	<b>18.3%</b>
<b>RESERVES</b>	<b>5,456,385</b>	<b>6,526,040</b>	<b>1,069,655</b>	<b>19.6%</b>

*Increase in fund balance for anticipated future increases in claims costs.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>50300 HEALTH INSURANCE FUND</b>				
<b>REVENUES</b>				
340 CHARGES FOR SERVICES	(26,775,000)	(26,775,000)	0	0.0%
360 MISCELLANEOUS REVENUES	(1,155,000)	(1,125,000)	30,000	-2.6%
<b>REVENUES Total</b>	<b>(27,930,000)</b>	<b>(27,900,000)</b>	<b>30,000</b>	<b>-0.1%</b>
<b>EXPENDITURES</b>				
510 PERSONNEL SERVICES	473,856	602,863	129,008	27.2%
530 OPERATING EXPENDITURES	29,823,134	29,812,434	(10,700)	0.0%
540 INTERNAL SERVICE CHARGES	29,627	32,075	2,449	8.3%
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>30,326,616</b>	<b>30,447,373</b>	<b>120,756</b>	<b>0.4%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>2,396,616</b>	<b>2,547,373</b>	<b>150,756</b>	<b>6.3%</b>
<b>FUND BALANCE</b>	<b>(16,000,000)</b>	<b>(13,500,000)</b>	<b>2,500,000</b>	<b>-15.6%</b>
<b>RESERVES</b>	<b>13,603,384</b>	<b>10,952,627</b>	<b>(2,650,756)</b>	<b>-19.5%</b>

*Decrease in fund balance due to normal fluctuations in medical claims expenditures.*

### 60301 BOCC AGENCY FUND

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	38,000	70,000	32,000	84.2%
<b>EXPENDITURES Total</b>	<b>38,000</b>	<b>70,000</b>	<b>32,000</b>	<b>84.2%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>38,000</b>	<b>70,000</b>	<b>32,000</b>	<b>84.2%</b>
<b>FUND BALANCE</b>	<b>(38,000)</b>	<b>(70,000)</b>	<b>(32,000)</b>	<b>84.2%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>60303 LIBRARIES-DESIGNATED</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	(50,000)	(50,000)	0	0.0%
<b>REVENUES Total</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	50,000	50,000	0	0.0%
560 CAPITAL OUTLAY	0	0	0	
<b>EXPENDITURES Total</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 60304 ANIMAL SERVICES DONATIONS

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	60,000	60,000	
560 CAPITAL OUTLAY	45,000	0	(45,000)	-100.0%
<b>EXPENDITURES Total</b>	<b>45,000</b>	<b>60,000</b>	<b>15,000</b>	<b>33.3%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>45,000</b>	<b>60,000</b>	<b>15,000</b>	<b>33.3%</b>
<b>FUND BALANCE</b>	<b>(45,000)</b>	<b>(60,000)</b>	<b>(15,000)</b>	<b>33.3%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*



# BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>60305 HISTORICAL COMMISSION</b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	24,000	30,000	6,000	25.0%
<b>EXPENDITURES Total</b>	<b>24,000</b>	<b>30,000</b>	<b>6,000</b>	<b>25.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>24,000</b>	<b>30,000</b>	<b>6,000</b>	<b>25.0%</b>
<b>FUND BALANCE</b>	<b>(24,000)</b>	<b>(30,000)</b>	<b>(6,000)</b>	<b>25.0%</b>

*This is a subfund with minimal fund balance. Larger % changes from year to year are anticipated.*

## 60307 4-H COUNSEL COOP EXTENSION

<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 60308 ADULT DRUG COURT

<b>REVENUES</b>				
350 JUDGEMENTS FINES & FORFEIT	0	0	0	
360 MISCELLANEOUS REVENUES	0	0	0	
<b>REVENUES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b>EXPENDITURES Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# BUDGET COMPARISON BY FUND

	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>60310 EXTENSION SERVICE PROGRAMS</i></b>				
<b>REVENUES</b>				
360 MISCELLANEOUS REVENUES	0	0	0	
<b><i>REVENUES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>EXPENDITURES</b>				
530 OPERATING EXPENDITURES	0	0	0	
<b><i>EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b><i>CHANGE IN FUND BALANCE</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

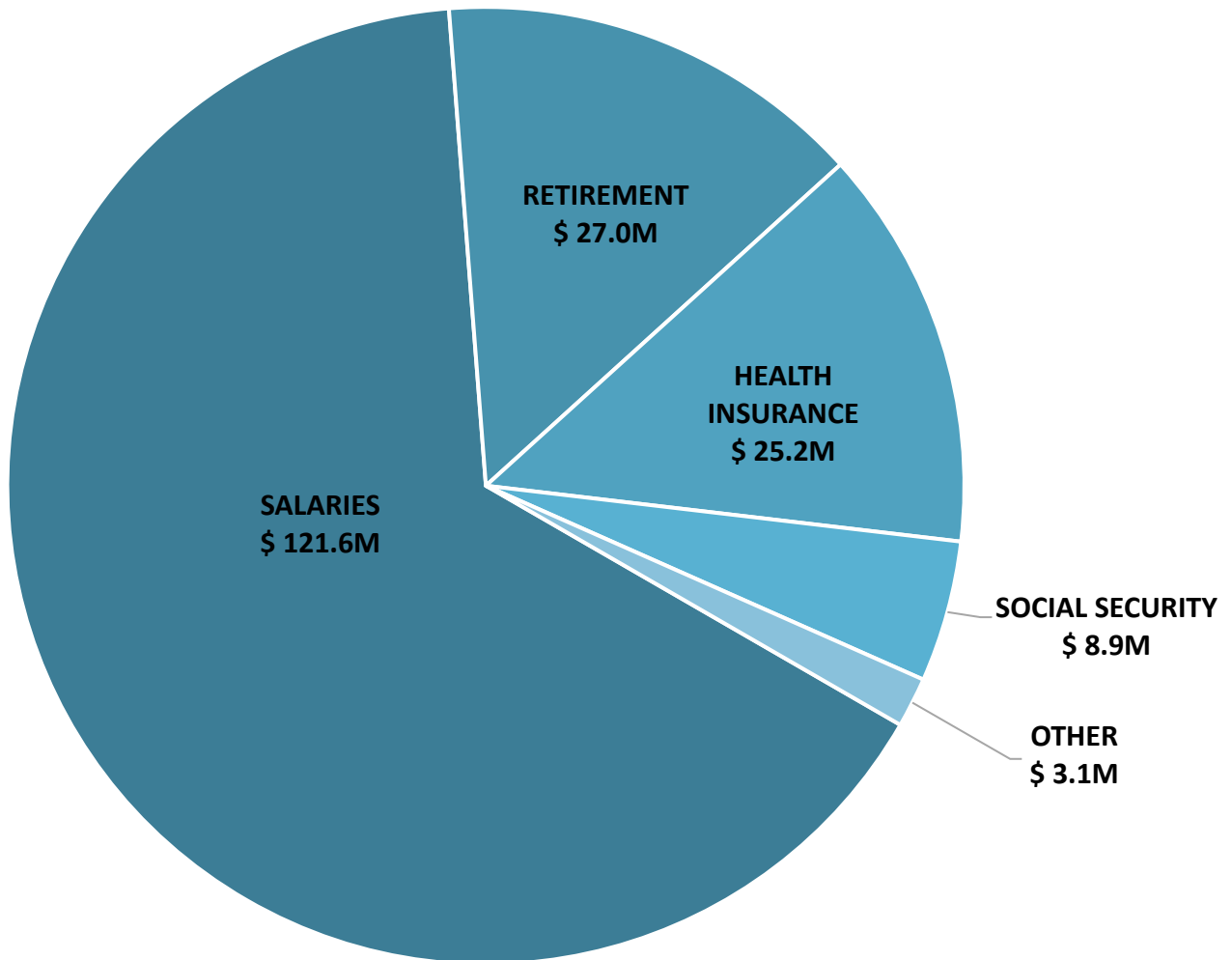
# PERSONNEL SERVICES OVERVIEW

Seminole County's Personnel Services Budgets include all amounts paid by the County for Salaries, Wages, Overtime, Social Security Tax, contributions to FRS and other retirement plans, Workers Compensation Insurance, and Health Insurance. The FY 2024/25 Personnel Services Budget is \$186,052,259 for 1,676.22 FTEs across all Countywide funds.

These Personnel Services Budgets include a net increase of 10.5 FTEs; a salary adjustment of 4.0% for all non-unionized employees; a 5% increase in County-paid Health Insurance premium rates; and 0.5% increase in FRS Retirement rates.

Personnel who are funded by the Board of County Commissioners and working for the Constitutional Officers are funded via transfer to those agencies and are not included in these budgets. Also excluded from the Countywide Personnel Budgets are costs paid directly by the employee. This includes employee contributions to FRS and employee-paid portion of the Health Insurance premiums.

## Total Personnel \$185.8 Million



Commissioners are eligible for a salary increase up to the Consumer Price Index (CPI) Urban Wage Earners and Clerical Workers Index, pursuant to the Seminole County Home Rule Charter. Any increases in salaries shall not exceed the percentage change in the CPI Index during the preceding calendar year ending in December 31. The total Commissioner salary cannot exceed the amount allowed by Chapter 145 of the Florida Statutes, as calculated annually by the Florida Office of Economic and Demographic Research. The amounts included the FY 2024/25 budget are estimates and do not affect the Home Rule Charter and Florida Statutory policies.

# FULL-TIME EQUIVALENT (FTE) BY FUND

## BOARD OF COUNTY COMMISSIONERS

FUND	FY24 ADOPTED FTE	FY25 ADOPTED FTE	VARIANCE
GENERAL FUND	613.47	623.27	9.80
TRANSPORTATION TRUST FUND	177.00	179.00	2.00
BUILDING PROGRAM	63.20	59.20	-4.00
TOURISM PARKS 1,2,3 CENT FUND	1.00	1.00	0.00
TOURISM SPORTS 4 & 6 CENT FUND	7.60	7.10	-0.50
FIRE PROTECTION FUND	509.50	542.00	32.50
COURT SUPP TECH FEE (ARTV)	4.00	4.00	0.00
PUBLIC SAFETY GRANTS (FEDERAL)	30.00	0.00	-30.00
EMERGENCY 911 FUND	4.00	4.00	0.00
ECONOMIC DEVELOPMENT	2.90	2.90	0.00
MSBU PROGRAM	4.00	4.00	0.00
NATURAL LANDS/TRAILS	0.50	0.00	-0.50
WATER AND SEWER FUND	158.60	157.70	-0.90
SOLID WASTE FUND	79.40	81.30	1.90
PROPERTY/CASUALTY INSURANCE FUND	3.00	3.00	0.00
WORKERS COMPENSATION FUND	3.00	3.00	0.00
HEALTH INSURANCE FUND	4.55	4.75	0.20
<b>Grand Total</b>	<b>1,665.72</b>	<b>1,676.22</b>	<b>10.50</b>

## FULL-TIME EQUIVALENT (FTE) BY DEPT

BCC DEPARTMENTS	FY21	FY22	FY23	FY24	FY25
	ADOPTED FTE	ADOPTED FTE	ADOPTED FTE	ADOPTED FTE	ADOPTED FTE
ADMINISTRATION DEPT	119.50	123.50	127.00	136.00	78.50
COMMUNITY SERVICES DEPT	38.00	45.00	46.00	51.00	52.00
COURT SUPPORT DEPT	7.00	7.00	7.00	9.00	10.00
DEVELOPMENT SERVICES DEPT	76.00	85.00	86.00	86.00	82.00
ENVIRONMENTAL SERVICES	77.10	77.10	79.40	79.40	105.10
EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00	65.50
FIRE DEPT	486.00	509.00	571.50	574.50	576.50
FLEET & FACILITIES	0.00	0.00	0.00	0.00	77.00
INFORMATION SERVICES DEPT	48.00	57.00	70.00	70.00	69.00
PARKS & RECREATION DEPT	161.00	169.32	172.42	175.42	176.92
PUBLIC WORKS DEPT	277.30	283.30	285.30	284.30	187.00
RESOURCE MANAGEMENT DEPT	41.00	42.50	43.50	41.50	41.50
UTILITIES	147.90	151.90	153.60	158.60	155.20
<b>TOTAL</b>	<b>1,478.80</b>	<b>1,550.62</b>	<b>1,641.72</b>	<b>1,665.72</b>	<b>1,676.22</b>

CONSTITUTIONAL OFFICERS	FY21	FY22	FY23	FY24	FY25
	ADOPTED FTE	ADOPTED FTE	ADOPTED FTE	ADOPTED FTE	ADOPTED FTE
CLERK OF COURT	30.63	32.24	35.06	35.48	38.25
PROPERTY APPRAISER	49.00	48.00	48.00	48.00	48.00
SHERIFF	1,344.00	1,344.00	1,372.00	1,320.00	1,331.00
SUPERVISOR OF ELECTIONS	18.00	21.00	23.00	23.00	23.00
TAX COLLECTOR	122.00	122.00	122.00	125.00	132.00
<b>TOTAL</b>	<b>1,563.63</b>	<b>1,567.24</b>	<b>1,600.06</b>	<b>1,551.48</b>	<b>1,572.25</b>

<b>Grand Total</b>	<b>3,042.43</b>	<b>3,117.86</b>	<b>3,241.78</b>	<b>3,217.20</b>	<b>3,248.47</b>
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# FULL-TIME EQUIVALENT (FTE) BY PROGRAM

## BOARD OF COUNTY COMMISSIONERS

BY DEPARTMENT - PROGRAM	FY24 ADOPTED FTE	FY25 ADOPTED FTE	VARIANCE
<b>ADMINISTRATION DEPT</b>			
BOCC COMMISSIONERS	10.00	10.00	-
COMMUNICATIONS OFFICE	9.50	10.50	1.00
COUNTY ATTORNEY	14.00	14.00	-
COUNTY MANAGER	7.50	9.00	1.50
ECONOMIC DEVELOPMENT	2.90	2.90	-
HR EMPLOYEE BENEFITS	4.55	4.75	0.20
HUMAN RESOURCES OFFICE	9.45	8.25	(1.20)
INNOV & STRATEGIC INIT	4.00	6.00	2.00
MANAGEMENT & BUDGET OFFICE	6.00	6.00	-
TOURISM	7.60	7.10	(0.50)
<b>ADMINISTRATION DEPT Total</b>	<b>75.50</b>	<b>78.50</b>	<b>3.00</b>
<b>COMMUNITY SERVICES DEPT</b>			
COMMUNITY ASSISTANCE	39.00	35.00	(4.00)
CS BUSINESS OFFICE	9.00	9.00	-
COMMUNITY HEALTH	-	4.00	4.00
VETERANS SERVICES	3.00	4.00	1.00
<b>COMMUNITY SERVICES DEPT Total</b>	<b>51.00</b>	<b>52.00</b>	<b>1.00</b>
<b>COURT SUPPORT DEPT</b>			
GUARDIAN AD LITEM	2.00	2.00	-
JUDICIAL	7.00	8.00	1.00
<b>COURT SUPPORT DEPT Total</b>	<b>9.00</b>	<b>10.00</b>	<b>1.00</b>
<b>DEVELOPMENT SERVICES DEPT</b>			
BUILDING	63.20	59.20	(4.00)
DS BUSINESS OFFICE	3.30	3.30	-
PLANNING AND DEVELOPMENT	19.50	19.50	-
<b>DEVELOPMENT SERVICES DEPT Total</b>	<b>86.00</b>	<b>82.00</b>	<b>(4.00)</b>
<b>EMERGENCY MANAGEMENT DEPT</b>			
ANIMAL SERVICES	35.00	39.00	4.00
E-911	7.00	7.00	-
EMERGENCY MANAGEMENT OFFICE	8.50	9.50	1.00
EMERGENCY TELECOMMUNICATION	10.00	10.00	-
<b>EMERGENCY MANAGEMENT DEPT Total</b>	<b>60.50</b>	<b>65.50</b>	<b>5.00</b>

# FULL-TIME EQUIVALENT (FTE) BY PROGRAM

## BOARD OF COUNTY COMMISSIONERS

BY DEPARTMENT - PROGRAM	FY24 ADOPTED FTE	FY25 ADOPTED FTE	VARIANCE
<b>ENVIRONMENTAL SERVICES DEPT</b>			
LANDFILL OPERATIONS PROGRAM	23.00	25.00	2.00
MOSQUITO CONTROL	10.10	10.10	-
SW-COMPLIANCE	28.40	29.30	0.90
TRANSFER STATION	28.00	27.00	(1.00)
WATER QUALITY & POLICY	-	2.50	2.50
WATERSHED MGMT	12.20	11.20	(1.00)
<b>ENVIRONMENTAL SERVICES DEPT Total</b>	<b>101.70</b>	<b>105.10</b>	<b>3.40</b>
<b>FIRE DEPT</b>			
EMERGENCY COMMUNICATIONS	35.00	34.50	(0.50)
FIRE EMS ADMINISTRATION	-	34.00	34.00
EMS/FIRE/RESCUE	525.50	494.00	(31.50)
FIRE PREVENTION BUREAU	14.00	14.00	-
<b>FIRE DEPT Total</b>	<b>574.50</b>	<b>576.50</b>	<b>2.00</b>
<b>FLEET &amp; FACILITIES DEPT</b>			
FACILITIES DEVELOPMENT	-	3.00	3.00
FACILITIES MAINTENANCE	41.50	38.00	(3.50)
FLEET MANAGEMENT	35.50	36.00	0.50
<b>FLEET &amp; FACILITIES DEPT Total</b>	<b>77.00</b>	<b>77.00</b>	<b>-</b>
<b>INFORMATION TECHNOLOGY DEPT</b>			
ENTERPRISE ADMINISTRATION	12.00	12.00	-
ENTERPRISE SOFTWARE	12.00	10.00	(2.00)
GEOGRAPHIC INFO SYSTEMS-GIS	4.00	4.00	-
IS BUSINESS OFFICE	4.00	4.00	-
NETWORK COMMUNICATION SVCS	7.00	8.00	1.00
PORTFOLIO MANAGEMENT	11.00	11.00	-
WORKSTATION APPLICATIONS	20.00	20.00	-
<b>INFORMATION TECHNOLOGY DEPT Total</b>	<b>70.00</b>	<b>69.00</b>	<b>(1.00)</b>

# FULL-TIME EQUIVALENT (FTE) BY PROGRAM

## BOARD OF COUNTY COMMISSIONERS

BY DEPARTMENT - PROGRAM	FY24 ADOPTED FTE	FY25 ADOPTED FTE	VARIANCE
<b><i>PARKS &amp; REC DEPT</i></b>			
EXTENSION SERVICE	9.00	9.00	-
GREENWAYS & NATURAL LANDS	22.50	21.00	(1.50)
LIBRARY SERVICES	76.00	76.00	-
PARKS & RECREATION	60.92	62.92	2.00
PARKS BUSINESS OFFICE	7.00	7.00	-
TRAIL DEVELOPMENT	-	1.00	1.00
<b><i>PARKS &amp; REC DEPT Total</i></b>	<b><i>175.42</i></b>	<b><i>176.92</i></b>	<b><i>1.50</i></b>
<b><i>PUBLIC WORKS DEPT</i></b>			
CAPITAL PROJECTS DELIVERY	30.30	30.60	0.30
DEVELOPMENT REVIEW ENGINEER	9.00	8.00	(1.00)
ENGINEERING PROF SUPPORT	0.70	0.40	(0.30)
PW BUSINESS OFFICE	2.00	4.00	2.00
REAL ESTATE MANAGEMENT	3.00	7.00	4.00
ROADS & STORMWATER	106.00	103.00	(3.00)
TRAFFIC ENGINEERING	34.00	34.00	-
<b><i>PUBLIC WORKS DEPT Total</i></b>	<b><i>185.00</i></b>	<b><i>187.00</i></b>	<b><i>2.00</i></b>
<b><i>RESOURCE MANAGEMENT DEPT</i></b>			
FINANCIAL MGMT GRANTS	9.00	9.00	-
MAIL CENTER/PRINT SHOP	4.00	4.00	-
MSBU	4.00	4.00	-
PURCHASING & CONTRACTS	14.50	14.50	-
RISK MANAGEMENT	6.00	6.00	-
RM BUSINESS OFFICE	4.00	4.00	-
<b><i>RESOURCE MANAGEMENT DEPT Total</i></b>	<b><i>41.50</i></b>	<b><i>41.50</i></b>	<b><i>-</i></b>
<b><i>UTILITIES DEPT</i></b>			
UTILITIES BUSINESS OFFICE	17.60	18.20	0.60
WATER UTILITIES ENGINEERING	21.00	20.00	(1.00)
WATER UTILITY OPERATIONS	120.00	117.00	(3.00)
<b><i>UTILITIES DEPT Total</i></b>	<b><i>158.60</i></b>	<b><i>155.20</i></b>	<b><i>(3.40)</i></b>
<b><i>Grand Total</i></b>	<b><i>1,665.72</i></b>	<b><i>1,676.22</i></b>	<b><i>10.50</i></b>



# STAFFING LEVEL CHANGES

## Full-Time Equivalent Staffing Level Changes:

Full-Time Equivalent (FTE) staff changes for FY25 reflect a net increase of 10.5 FTE. The following positions were approved to be added to the budget.

### Project Manager I

**Pay Band: G10      FTE Change: 2.0**

A grant funded Project Manager I position was approved in the Community Services Department to administer the Home American Rescue Plan Program Grant. This HUD approved funding requires a deeper level of administrative and project management experience due to regulatory guidelines. Responsibilities include development of an affordable rental housing plan and nonprofit assistance.

A Project Manager I position in our Resource Management Department which will conduct grant research, writing, and assist grant consultants with new projects and grant administration support countywide. The position is needed to help the department aggressively pursue federal, state and local grants.

### Staff Assistant

**Pay Band: G4      FTE Change: 1.0**

A new Staff Assistant position will provide support to the Magistrate for our Circuit Court.

### Hazardous Waste Technician I

**Pay Band: G4      FTE Change: 1.00**

A new Hazardous Waste Technician I was created due to staffing shortages at the landfill. This new position will operate hazardous waste drop off and support landfill gas techs for compliance. The landfill gas system has expanded as required by federal regulations and therefore requires more inspections, monitoring and maintenance.

### Office Supervisor

**Pay Band: G8      FTE Change: 1.00**

Currently the Director of Environmental Services doesn't have a position designated to provide administrative support, scheduling, and coordination of activities to implement the goals and objectives of the department. This position will provide that support that is critical to the department.

### Fire System Administrator

**Pay Band: G12      FTE Change: 1.00**

The Fire Department relies on various critical systems for emergency response, communication and data management. This new Fire System Administrator will provide the necessary support to ensure proper operation, maintenance and security of these systems. The position would also provide necessary back up technical support for the existing CAD Administrator.

### Health & Safety Officer

**Pay Band: G11      FTE Change: 1.00**

This new safety officer position will be responsible for ensuring the Fire Department maintains compliance with both state statutes and the County's Administrative Code with regards to Fire staff's health and safety. The position will routinely evaluate programs that are in place and make recommendations based on effectiveness and best industrial standards with the goal of reducing injuries and other health related issues for Fire staff.

# STAFFING LEVEL CHANGES

## Library Regional Branch Manager

**Pay Band: G11      FTE Change: 1.0**

A new Regional Branch Manager position will be utilized at the Oviedo/East Branch Library and will also oversee the Seminole County’s Museum

## Maintenance Worker (Part-Time to Full-Time)

**Pay Band: G2      FTE Change: 0.5**

Current part-time Maintenance Worker I position was approved to be changed to a full-time position due to the need of having a 40 hour a week employee at the Sanlando Park/Softball Complex. Both parks are handling more sporting events, and these events tend to be larger and need more staff time to coordinate.

## Real Estate Division Manager

**Pay Band: G14      FTE Change: 1.0**

This position will oversee the new Real Estate Division including the two new Real Property Surplus/Acquisition Agents, plus 4 other positions that were transferred to this division to provide support.

## Real Property Surplus/Acquisition Agent

**Pay Band: G8      FTE Change: 2.0**

Two Real Property Surplus/Acquisition Agent positions were added in FY25 to be a part of the new Real Estate Division that will be incorporated in the County. This new division was created to provide the county some financial relief with outsourcing of county property acquisition services. These positions will assist with research and maintenance of county right of way information/requests and perform acquisitions of right of way related to roadway projects.

## Drug Court Administrative Assistant

**Pay Band: G5      FTE Change: -1.00**

This grant funded position was eliminated in the budget. The position was created to assist with the grant. The grant ended and the position was no longer needed.

POSITION	DEPARTMENT	FUND	FTE
			<i>FY24 FTE COUNT</i> <b>1665.72</b>
Project Manager I	Community Services	General Fund	1
Project Manager I	Resource Management	General Fund	1
Staff Assistant	Court Support	General Fund	1
Hazardous Waste Tech	Environmental Services	Solid Waste	1
Office Supervisor	Environmental Services	Solid Waste	1
Fire System Administrator	Fire	Fire Fund	1
Health & Safety Officer	Fire	Fire Fund	1
Library Regional Branch Manager	Parks & Recreation	General Fund	1
Maintenance Worker I	Parks & Recreation	General Fund	0.5
Real Estate Division Manager	Public Works	Transportation Trust Fund	1
Real Prop Surplus/Acquisition Agent	Public Works	Transportation Trust Fund	2
Drug Court Adim Asst	Resource Management	General Fund	-1
<b>NET CHANGE</b>			<b>10.5</b>
<b>FY25 FTE COUNT</b>			<b>1676.22</b>

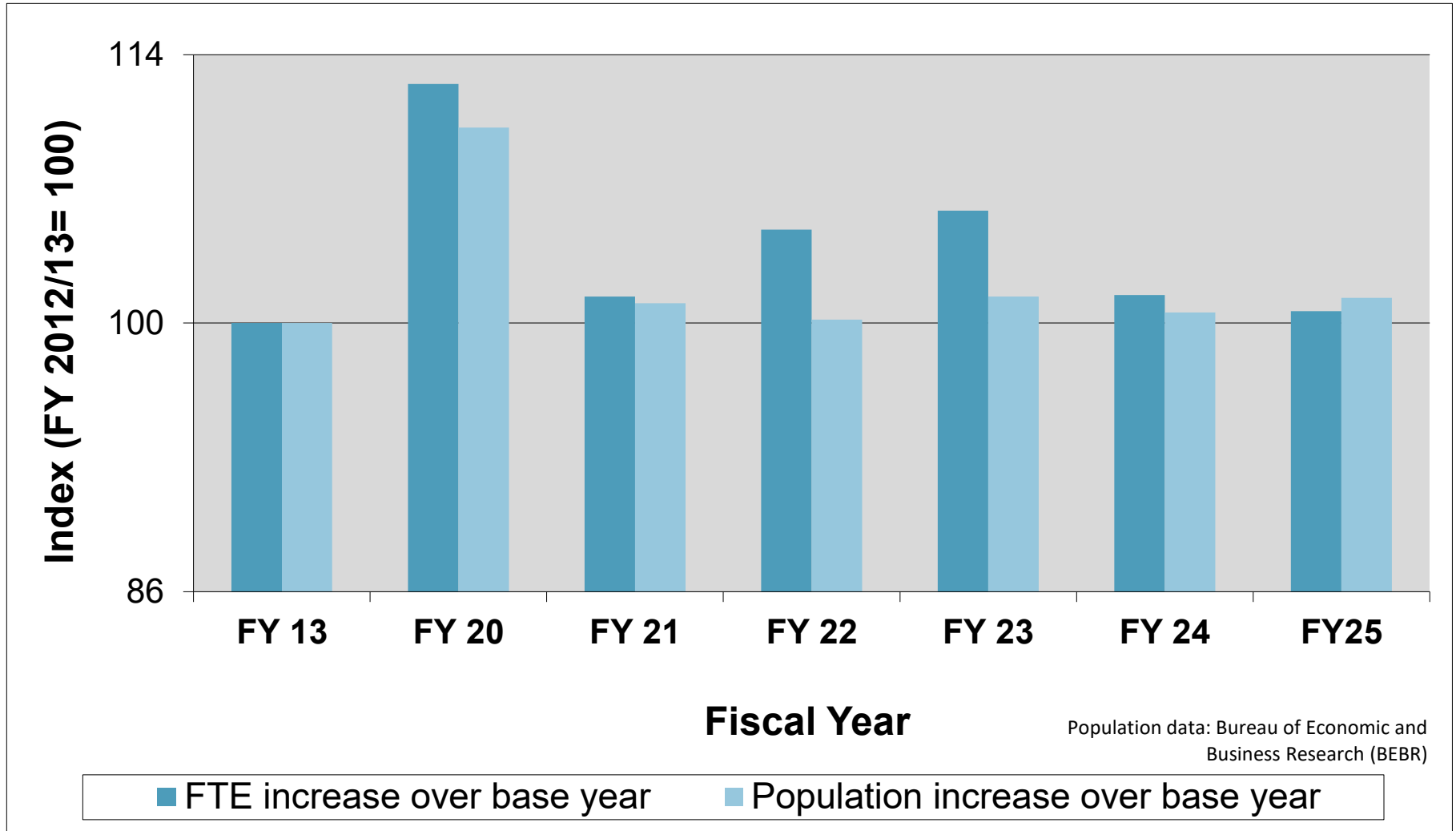
## STAFFING LEVEL CHANGES

### Other Staffing Level Changes:

In addition to the Full-Time Equivalent position changes, the County adopted other staffing changes provided below:

TYPE	POSITION CHANGE	FUND NAME	NOTES
Reclassification	Program Manager II	Economic Development Fund	Reclassified from Program Manager I to Program Manager II
Frozen	HR Intern	General Fund	Position frozen since 2020
Frozen	Tourism Intern	Tourism	Position frozen since 2020
Frozen	Inspector 1-2 Licenses	Building Fund	Current vacant positions in the Building Division are being frozen due to a drop in revenues as development is slowing.
Frozen	Inspector 2+ Licenses	Building Fund	Current vacant positions in the Building Division are being frozen due to a drop in revenues as development is slowing.
Frozen	Plans Examiner 1-2 Licenses	Building Fund	Current vacant positions in the Building Division are being frozen due to a drop in revenues as development is slowing.
Frozen	Building Permit Technician	Building Fund	Current vacant positions in the Building Division are being frozen due to a drop in revenues as development is slowing.
Frozen	Plans Examiner 2 + Licenses	Building Fund	Current vacant positions in the Building Division are being frozen due to a drop in revenues as development is slowing.
Split Funded Changes	Human Resources Director/Benefits Manager	Health Insurance Fund	Moving 0.45 FTE from General Fund to Health Insurance Fund since duties of these positions align in the Health Insurance Program.
Split Funded Changes	CAD Administrator	Fire Fund	Split funding CAD Administrator from 100% General Fund to 50% General Fund 50% Fire Fund based on duties associated with Fire/EMS Program.
Fund Change	30 Firefighters	Fire Fund	Moving 30 Firefighter FTEs from SAFER grant to the Fire Fund due to expiration of the grant.

# GROWTH OF COUNTY POPULATION TO GROWTH OF BCC EMPLOYEES



	FY 20	FY21	FY22	FY23	FY24	FY25
<b>ADOPTED FTE</b>	1,458.80	1,479.00	1,550.62	1,642.00	1,665.72	1,676.22
<b>Population*</b>	471,735	476,596	477,455	484,054	486,750	493,183
<b>Per Capita**</b>	3.1	3.1	3.2	3.4	3.4	3.4

\*Population for FY 2024/25 are estimates.

\*\*Per Capita = the number of full-time employees per thousand citizens.

# PAY BANDS

## FISCAL YEAR 2024/25

### SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS

All hourly rates are calculated based on 2,080 hours worked per year unless noted otherwise.

PAY BAND	MINIMUM HOURLY	MIDPOINT HOURLY	MAXIMUM HOURLY	MINIMUM ANNUALLY	MIDPOINT ANNUALLY	MAXIMUM ANNUALLY
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#### **GENERAL POSITIONS**

G1	15.38	20.00	24.62	32,000.00	41,600.00	51,200.00
G2	16.15	21.00	25.85	33,600.00	43,680.00	53,760.00
G3	16.96	22.05	27.14	35,280.00	45,864.00	56,448.00
G4	17.81	23.15	28.50	37,044.00	48,157.20	59,270.40
G5	18.70	24.31	29.92	38,896.20	50,565.06	62,233.92
G6	19.64	25.53	31.42	40,841.01	53,093.32	65,345.62
G7	20.62	26.80	32.99	42,883.06	55,747.98	68,612.90
G8	22.27	28.95	35.63	46,313.70	60,207.81	74,101.92
G9	24.05	31.26	38.48	50,018.80	65,024.44	80,030.08
G10	26.93	35.01	43.09	56,021.06	72,827.38	89,633.70
G11	30.17	39.21	48.26	62,743.59	81,566.67	100,389.74
G12	33.79	43.92	54.06	70,272.82	91,354.67	112,436.51
G13	37.84	49.19	60.54	78,705.56	102,317.23	125,928.90
G14	42.38	55.09	67.81	88,150.23	114,595.30	141,040.37
G15	48.74	63.36	77.98	101,372.76	131,784.59	162,196.42

#### **BUILDING INSPECTOR POSITIONS**

I1	24.86	32.31	39.77	51,700.00	67,210.00	82,720.00
I2	28.58	37.16	45.73	59,455.00	77,291.50	95,128.00
I3	32.87	42.73	52.59	68,373.25	88,885.23	109,397.20
I4	36.16	47.01	57.85	75,210.58	97,773.76	120,336.93

#### **EXECUTIVES & DEPARTMENT DIRECTORS**

A1	56.41	73.34	90.26		152,542.00	187,744.00
A2	64.88	84.34	103.80		175,423.30	215,905.60
A3	74.61	96.99	119.37		201,736.80	248,291.44



# INTERNAL SERVICE CHARGES

Internal Service Charges (ISCs) have been developed in Seminole County Government as a way to identify and allocate the true cost of services provided by various support programs. Each program requires unique analysis to determine the most appropriate method of both estimating the ISC budgets and allocating the charges.

Currently, support programs use the direct and indirect methods to allocate internal service charges. In developing the budget for user programs, historical use is analyzed to create an estimate for the upcoming fiscal year. In the direct method of allocating actual charges, the support program tracks service provided to the user program and provides this information to allocate the charges. In the indirect method of allocating charges the percentage of use, or percentage of inventory, is used to determine the proportionate share of each user program. The actual expenses incurred by the support program are then allocated to the user programs based on the proportionate share that has been calculated.

The methodology used to develop the internal service charges is in accordance with Generally Accepted Accounting Principles, and will properly allocate both the direct and indirect costs for the following support program services:

## Fleet Fuel

## Fleet Maintenance

## Mailing Services

## Printing Services

## Property Management

## Radio Support & Maintenance

## Facilities Maintenance

- Facilities Renewal & Replacement
- Landscaping Maintenance
- Regular Facility Maintenance

## Information Technology

- Desktop Support & Maintenance
- Geographic Information Systems (GIS)
- Network Connection
- Protecting County Information
- Rentals & Leases - Equipment
- Telecommunication Service
- Telecommunication Support & Maintenance

# INTERNAL SERVICE CHARGES

## Internal Services:

- **Fleet Fuel** – The Fleet Management program maintains a fuel system usage report. Direct costs are allocated based on the total number of gallons of fuel received per user program.
- **Fleet Maintenance** – The Fleet Management program maintains a work order system for all equipment serviced. Countywide Fleet Maintenance service costs are charged through the indirect method based on total work order cost of service received per user program.
- **Mailing Services** – Mail Services tracks costs associated with providing postage and courier services to user programs through usage reports. Mailing Services costs are calculated through the indirect method and based on the user program's total postage and courier service received.
- **Printing Services** – The Print Center uses a database to track all print services provided to user programs. Printing Services costs are calculated through the indirect method and based on the user program's total print service received.
- **Property Management** – The Facilities Maintenance program manages the property leases, security guard, custodial, and various other contracts for countywide user programs. Cost is allocated to each user program for actual leased space, custodial, window cleaning, security guard and other services received. The Document Management program manages records retention for the County. Direct cost is allocated to each user program for total service received.
- **Radio Support & Maintenance** – The Telecommunications program currently manages the radio inventory, service, and support for all County departments, municipalities, Sheriff's Office, and several other outside agencies. Costs are allocated through the indirect method and based on the total actual countywide cost of providing radio service and support by the user program's total number of radios in inventory.
- **Facilities Maintenance**
  - **Facilities Renewal & Replacement Activities** – The ISC's for Facilities Renewal & Replacement Activities are developed through an annual approved work plan. Renewal & Replacement Activities currently provides roof, heating, ventilation & air conditioning, flooring and building exterior maintenance/replacement on a scheduled basis. The Facilities Maintenance Program estimates the costs that will be expended on certain facilities with the understanding that a budget transfer may be required within a department if necessary. A large portion of the renewal & replacement activities provided by Facilities Maintenance are for General Government Facilities.
  - **Landscape Maintenance** – Countywide Landscaping Maintenance maintains service contracts for county facilities, miscellaneous properties and various general areas throughout the county. Direct costs are allocated to each user program based on the provider services received.
  - **Regular Facility Maintenance** – Facilities Maintenance tracks square footage assigned to user programs within the Countywide Facility database. Costs are allocated through the indirect method and based on the total countywide cost of providing regular facilities maintenance by the user program's total square footage assigned.



# INTERNAL SERVICE CHARGES

## ➤ Information Technology

- **Desktop Support and Maintenance** – Desktop Support & Maintenance maintains a computer inventory. A physical inventory is taken annually to ensure efficiencies. Costs are allocated based on the total actual countywide cost of providing desktop support and maintenance by the user program's total number of computers in inventory.
- **Geographic Information Systems (GIS)** – Geographic Information Systems (GIS) maintains an inventory of GIS users and has classified them based on their system roles. Power Users are considered: full time GIS positions, use the geoprocessing tools within the software, consistently create maps as part of their job duties, and are custodians (editors) of three or more datasets. GIS service costs are allocated through the indirect method and based on the total number of Power Users in each user program.
- **Network Connection** – Network Connection comprises of various service programs and consists of complex technical support, including provisional and proactive/reactive maintenance. Service program costs are allocated through the indirect method and based on the user program's total number of computers in inventory.
- **Protecting County Information** – The Information Technology Department provides direction, support, and technical expertise to ensure that the County's information assets are properly protected. Service program costs are allocated through the indirect method and are based on the user program's total number of computers in inventory.
- **Rentals & Leases – Equipment** – To ensure technology efficiencies throughout the County, the Information Technology Department works in conjunction with the user programs to verify existing equipment, remove expiring rentals/leases, or relocate/remove unused items from inventory. Cost allocations are based on actual billings from the service provider for existing or new purchase/rental/lease equipment.
- **Telecommunications Service** – The Information Technology Department works in conjunction with the countywide user programs to verify two inventories: Telephone Inventory; alarm, fax, modem, and phones; and Cellular Inventory; cell phone and air cards/MiFi's. The telephone provider service costs are allocated based on the total number of extensions in inventory for each user program. The cellular costs are allocated based on the total number of devices in inventory for each user program.
- **Telecommunications Support and Maintenance** – Telecommunications Support and Maintenance provides for all hardware, personnel support, and maintenance related to telephones. The Telephone Inventory is used to determine the number of extensions per user program. Indirect costs are allocated based on the total countywide cost of providing support & maintenance by the user program's total number of extensions in inventory.

# INTERNAL SERVICE CHARGES

## **Administrative Fees:**

The General Fund pays for various administrative programs that provide support services for all countywide user programs. These support programs which include costs for: Management & Budget, County Manager's Office, Board of County Commissioners, County Attorney's Office, County Finance (FS 29.008), Human Resources, Training & Benefits, Annual Auditor (Resource Management), Community Information, Strategic Initiative Office, and Purchasing & Contracts are allocated to the appropriate funding sources using specific cost drivers. Ratios are established using various combinations of full-time employee counts, budget amounts, and employee workload. These ratios are applied to the support program's budget to determine the Administrative Fee charge. At the end of the fiscal year, each funding source is charged back their percentage of the actual expenditures for the support services.

## **Engineering Capitalization Costs:**

The Capital Projects Delivery Program contains the costs required to administer the Public Works Capital Program. This includes the County's engineers along with the supplies, certifications, and equipment that are directly utilized in managing capital projects. Each project is charged periodically for labor based on staff time allocated to the project, while supplies and other operating expenses are charged annually.

# INTERNAL SERVICE CHARGE COST DRIVERS BY FUND

Seminole County utilizes cost drivers, also known as activity drivers, for calculating internal service program costs (activities), which trace back to either a direct cost object or pool by activity cost. Cost drivers measure the cost of service delivery and tie back to an expected scope of work and/or associated service levels.

FUND NAME	BUILDING PROGRAM	EMERGENCY 911	FIRE PROTECTION	HEALTH INSURANCE GENERAL FUND	PROPERTY LIABILITY FUND	MSBU PROGRAM	SOLID WASTE FUND	TECH REPLACEMENT	TOURISM SPORTS 4 & 6 CENT	TRANSPORTATION TRUST	WATER AND SEWER	WORKERS COMP	
*FLEET MAINT USAGE	21,681	90	2,703,177	286,841			420	644,506		121	359,223	277,340	
*FUEL USAGE	125,168	442	1,059,189	395,827			1,221	1,476,200		706	671,093	495,254	
*POSTAGE USAGE	4,657	32	7,968	269,031	3,706	1,730	1,093			373	2,932	3,648	
*PRINTING USAGE	474	124	4,157	124,438	1,201	98	1,982			325	386	1,111	
*FACILITIES MAINT USAGE	22,802	4,062	787,825	5,552,245			543,157				360,509	472,116	
*LANDSCAPING			201,763	984,085			22,518				33,028		
PROP MGMT	18,279	15	498	582,839			318	38,610		7	8,734	152,280	
RADIO INVENTORY	5		536	2,158				75			168	100	
COMPUTER INVENTORY	178	13	686	2,336	10	-	15	73	43	25	466	541	-
DEVICE LEASE COST	28,008	1,070	118,619	402,623	179	487	713	15,798		4,599	49,318	79,042	486
TELEPHONE INVENTORY	40	3	271	3,203		4	3	23		20	133	118	3
CELL PHONE INVENTORY	56	3	483	238			2	5		8	82	100	
GIS USERS		1	1	4							3	1	
NETWORK LEASE BUY									300,000				
<b>Grand Total</b>	<b>221,347</b>	<b>5,854</b>	<b>4,885,172</b>	<b>8,605,867</b>	<b>189</b>	<b>5,398</b>	<b>4,520</b>	<b>2,744,040</b>	<b>300,043</b>	<b>6,185</b>	<b>1,486,075</b>	<b>1,481,651</b>	<b>489</b>

\* Based on historical usage analysis

## INTERNAL SERVICE CHARGE SUMMARY BY FUND

FUND NAME	FLEET MAINT	FLEET FUEL	MAILING SERVICES	PRINTING SERVICES	FACILITIES MAINT	PROP MGMT	RADIOS	INFO TECH	SUBTOTAL	ADMIN FEES	TOTAL**
GENERAL FUND	817,788	359,808	476,617	222,574	8,889,132	666,349	1,869,582	7,585,114	20,886,965	14,729,520	35,616,485
TRANSPORTATION TRUST	1,023,933	609,792	5,230	697	545,986	8,645	161,555	1,343,221	3,699,058	1,924,837	5,623,895
BUILDING PROGRAM	61,720	113,664	8,263	841	31,874	18,088	4,896	525,567	764,912	389,260	1,154,172
TOURISM PARKS 1,2,3 CENT								-	-	11,000	11,000
TOURISM SPORTS 4 & 6 CENT	617	768	628	577		10		77,032	79,631	71,506	151,137
FIRE PROTECTION FUND	3,767,063	962,688	14,120	7,446	1,324,446	494	515,400	2,614,967	9,206,623	747,416	9,954,039
EMERGENCY 911 FUND		384	52	216	6,595	10		90,605	97,861		97,861
MSBU PROGRAM			6,589	2,138				2,348	11,075	35,000	46,075
WATER AND SEWER FUND	790,632	450,048	6,432	1,994	669,347	176,233	96,281	1,479,458	3,670,425	1,377,080	5,047,505
SOLID WASTE FUND	1,837,401	1,341,696	1,935	3,555	794,568	44,577	72,074	157,024	4,252,831	578,690	4,831,521
PROPERTY LIABILITY FUND	1,234	1,152	3,085	168		314		27,477	33,431	11,193	44,624
WORKERS COMPENSATION								1,962	1,962	22,004	23,967
HEALTH INSURANCE								9,689	9,689	22,386	32,075
CAPITALIZED ENGINEERING COSTS*								-	6,872,298		6,872,298
<b>TOTAL</b>	<b>8,300,389</b>	<b>3,840,000</b>	<b>522,950</b>	<b>240,205</b>	<b>12,261,947</b>	<b>914,719</b>	<b>2,719,788</b>	<b>13,914,464</b>	<b>49,586,761</b>	<b>19,919,894</b>	<b>69,506,655</b>

\*Capitalized Engineering Costs are not Internal Services Charges, but are budgeted here as chargebacks to another funding source.

\*\* Grant labor, reimbursements, amortization, and bad debt allowance are not Internal Service Charges, and are not shown on this report. However, they are budgeted within the Internal Service Charge accounts.

# INTERNAL SERVICE CHARGE SUMMARY BY DEPARTMENT

DEPARTMENT	FLEET MAINT	FLEET FUEL	MAILING SERVICES	PRINTING SERVICES	FACILITIES MAINT	PROP MGMT	RADIOS	INFO TECH	SUBTOTAL	ADMIN FEES	TOTAL**
ADMINISTRATION	617	1,536	7,897	19,192	8,262	8,674	1,088	715,896	763,161		763,161
CONSTITUTIONAL OFFICERS	17,282	6,912	309,377	120,439	39,783	349,749	1,660,975	717,456	3,221,972		3,221,972
COURT SUPPORT			34,567	432	2,462,546	24,434	7,615	478,559	3,008,154		3,008,154
PARKS & REC	314,154	110,208	39,378	48,329	737,705	371	23,118	1,606,732	2,879,996		2,879,996
FIRE DEPT	3,767,063	962,688	14,120	7,590	206,669	494	536,614	2,985,289	8,480,527		8,480,527
COMMUNITY SERVICES	61,720	23,808	12,708	5,188	25,421	258,638	15,231	541,984	944,697		944,697
PUBLIC WORKS	1,038,746	611,712	5,230	697	154,709	8,645	161,555	1,420,464	3,401,758	930,937	4,332,695
UTILITIES	790,632	449,664	6,432	1,994		176,233	96,281	1,479,458	3,000,694		3,000,694
ENVIRONMENTAL SERVICES	1,894,183	1,378,944	2,196	4,084	23,006	44,577	84,585	388,310	3,819,886		3,819,886
EMERGENCY MANAGEMENT	175,284	80,256	48,844	14,677	39,768	751	61,467	1,114,610	1,535,657		1,535,657
DEVELOPMENT SERVICES	61,720	114,432	31,063	14,749		19,599	24,206	687,817	953,586		953,586
FLEET & FACILITIES	166,644	87,552	628	384	23,133	1,767	47,052	583,560	910,720		910,720
INFORMATION TECHNOLOGY	6,172	5,760	52	120	6,864	19		962,850	981,837		981,837
RESOURCE MANAGEMENT	6,172	6,528	10,459	2,330	6,228	1,530		231,477	264,724	35,000	299,724
REVENUES-RESERVES-TRANSFERS					8,527,854	19,240			8,547,094	18,953,957	27,501,051
CAPITALIZED ENGINEERING COSTS*									6,872,298		6,872,298
<b>TOTAL</b>	<b>8,300,389</b>	<b>3,840,000</b>	<b>522,950</b>	<b>240,205</b>	<b>12,261,947</b>	<b>914,719</b>	<b>2,719,788</b>	<b>13,914,464</b>	<b>49,586,761</b>	<b>19,919,894</b>	<b>69,506,655</b>

\*Capitalized Engineering Costs are not Internal Services Charges, but are budgeted here as chargebacks to another funding source.

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# CAPITAL PROGRAM

## Capital Expenditures:

*A capital expenditure are assets constructed or purchased, that have minimum cost of five thousand dollars (\$5,000) and a useful life of at least one year. These may include buildings, recreational facilities, software, road and drainage structures, water and wastewater structures, and equipment.*

## Capital Budget:

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five-year capital improvement program (CIP). The capital budget is adopted by the BOCC as a part of the annual county budget.

## Operating and Capital Budgets How Are They Related?

The operating and capital budgets of Seminole County are intimately related to each other. Many capital projects, especially those involving new infrastructure, result in increased operating costs. The costs of operating and maintaining new infrastructure are always considered in the operating budget. It is Seminole County's philosophy that new projects are only undertaken if current and future operating revenues are sufficient to fund the operating costs associated with new capital projects. Generally, capital projects are budgeted separately from the operating budgets in various projects or funds. Exceptions to this are enterprise funds, such as those that fund the Environmental Services Department. These departments budget capital projects within their funds in accordance with generally accepted accounting principles for enterprise funds. Other capital projects are funded through the sales tax referendum, long-term debt, specially designated ad-valorem taxes, and interfund transfers to capital projects funds.

## Future Operating Impacts:

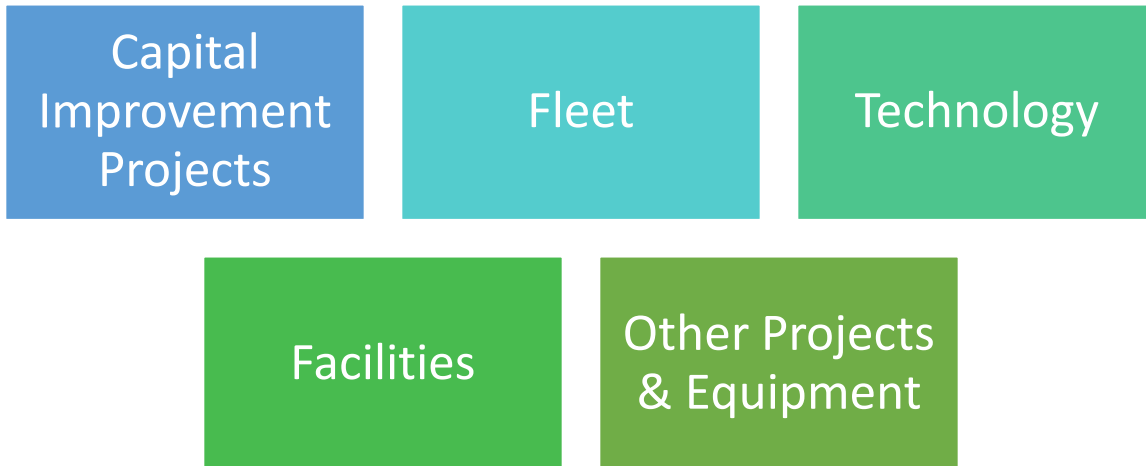
In general, operating costs associated with new infrastructure projects is around 3% of the initial construction cost. Operating costs are typically associated with ongoing maintenance and staffing. The County has usually identified these operating costs associated with new building construction like fire stations and other County facilities.



# CAPITAL PROGRAM

## Non-Base Project Types:

The County further defines capital projects into non-base project type budgets which are typically non-recurring, one-time funding allocations that are established to complete a specific scope of work or procurement. Non-Base Budgets are segregated in individual Business Units, which are organized into the following categories:



While these budgets are adopted on an annual basis, the expectation is that they will not expire until the approved scope is completed. Non-base “projects” are generally fully funded up front and available project budgets, and the associated assigned fund balance are eligible for Carryforward to be re-appropriated in the new fiscal year.

- **Capital Improvement Projects (CIP):** These are one-time budgets that result in new infrastructure or significant improvements. Includes all land, design, construction, and operating costs required to complete the project. CIP projects are eligible for carryforward and are managed by the user departments.
- **Fleet:** These are one-time budgets allocated for rolling stock and generators. Includes all costs associated with putting a vehicle into service. Fleet projects are eligible for carryforward and are managed by the Fleet Program.
- **Facilities Improvements:** These are one-time budgets allocated for improvements to County owned facilities, typically, over \$5K. Facilities projects are eligible for carryforward and are managed by the Facilities Program.
- **Technology Projects:** These are one-time budgets allocated for new software or hardware that will be plugged into the County Network, typically, over \$5K. Technology projects are eligible for carryforward and are managed by the Information Services Department
- **Other Non-Base projects:** These budgets are allocated for all other one-time needs. They primarily include equipment, studies, and other one-time operating projects. Typically, over \$5K.



# CAPITAL PROGRAM

## Process to Identify Funded Projects:

### Budget Development Process

- Departments work internally to identify project needs and submit project requests for the upcoming 5 Year Capital Improvement Programs.
- Requests for Fleet, Facilities, Technology are reviewed by Internal Service Departments, who then provide funding recommendations to the Office of Management & Budget (OMB). Capital Improvement and Other Non-Base Projects are reviewed by OMB.
- Department Directors meet with OMB and the County Manager's Office to review project requests to prioritize and discuss overall budget impact.

### County Manager's Proposed Budget

- County Manager reviews all projects and submits approved Year 1 projects to the Board for funding as part of the County Manager's Proposed Budget.
- If adjustments are necessary to approved projects before adoption, an adjustment is made during the First or Second Public Hearing presentation to the Board of County Commissioners.

### Adopted Budget

- Approved projects are Adopted at the Second Public Hearing.
- Projects with available balances at the end of the prior Fiscal Year are reviewed. If funds are available the approved scope is not yet completed, funds carryforward into the current Fiscal Year. If funds are available and the approved scope is complete, Projects are closed out during Carryforward and funds are either returned to Reserves or distributed to other requested projects within the same fund.
- If an amendment is required for Adopted / Current Project budgets or the approved scope has changed, a Budget Amendment Request (BAR) will be submitted to the Board for approval or a Budget Transfer Request (BTR) will be submitted to the County Manager's Office for approval depending on the applicable budget policy.

# CAPITAL PROGRAM

## Non-Base Project Budgets:

The FY 2024/25 Non-Base Project Budgets total \$129,007,966.

NON-BASE PROJECT TYPE	FUND MAJOR	FY25 ADOPTED BUDGET
CIP	GENERAL FUNDS	100,000
CIP	TRANSPORTATION FUNDS	35,821,803
CIP	FIRE DISTRICT FUNDS	10,350,000
CIP	SPECIAL REVENUE FUNDS	5,625,000
CIP	CAPITAL FUNDS	5,000,000
CIP	ENTERPRISE FUNDS	35,738,630
FLEET	GENERAL FUNDS	853,620
FLEET	TRANSPORTATION FUNDS	556,475
FLEET	FIRE DISTRICT FUNDS	3,339,000
FLEET	SPECIAL REVENUE FUNDS	112,564
FLEET	ENTERPRISE FUNDS	7,565,470
EQUIPMENT, OTHER	GENERAL FUNDS	2,430,000
EQUIPMENT, OTHER	TRANSPORTATION FUNDS	6,931,272
EQUIPMENT, OTHER	FIRE DISTRICT FUNDS	2,218,634
EQUIPMENT, OTHER	SPECIAL REVENUE FUNDS	400,000
EQUIPMENT, OTHER	ENTERPRISE FUNDS	160,000
TECHNOLOGY	GENERAL FUNDS	1,487,498
TECHNOLOGY	FIRE DISTRICT FUNDS	73,000
TECHNOLOGY	SPECIAL REVENUE FUNDS	340,000
TECHNOLOGY	ENTERPRISE FUNDS	2,895,000
FACILITIES PROJECTS	GENERAL FUNDS	4,955,000
FACILITIES PROJECTS	FIRE DISTRICT FUNDS	1,775,000
FACILITIES PROJECTS	ENTERPRISE FUNDS	280,000
<b>Grand Total</b>		<b>129,007,966</b>

## Capital Improvement Program:

Projects within the capital improvement program have a useful life of one year and will include all costs associated with a project, including Land, Design, Construction, and Post Construction costs. Board approval for funding of these projects usually requires a scope of services, time frame for completion, a location, an estimated total expenditure, and proposed method of financing resulting in the creation, acquisition, or operation of a capital asset.

By their nature, many projects tend to incur expenditures over a period of years. The unspent funding for these projects is carried forward from year to year. Other projects are funded by assigning additional funding to an existing project on a yearly basis until the project is completed.

The capital improvement program includes expenditures for projects that add to the capital assets or infrastructure of Seminole County. The planning, permitting, design and construction of these projects often carry over from one fiscal year to the next. The capital improvements budget usually shows large

# CAPITAL PROGRAM

fluctuations from year to year due to the timing of the completion of numerous individual projects. Revenues for capital projects come from diverse sources, including long-term bonds, impact fees, taxes, and grants.

The FY 2024/25 Adopted Budget contains \$92.6M in new Capital Improvement Project funding (excluding Fleet, Equipment, Technology, and Facilities Maintenance).

FUND TYPE	FUND NAME	FY25 ADOPTED BUDGET
<b>SOURCES</b>		
SALES TAX FUNDS	11560 2014 INFRASTRUCTURE SALES TAX	7,000,000
<b>SOURCES Total</b>		<b>7,000,000</b>
<b>USES</b>		
GENERAL FUND	00100 GENERAL FUND	100,000
FIRE DISTRICT FUND	11200 FIRE PROTECTION FUND	10,350,000
TOURISM FUNDS	11000 TOURISM PARKS 1,2,3 CENT FUND	3,443,428
TOURISM FUNDS	11001 TOURISM SPORTS 4 & 6 CENT FUND	2,181,572
SALES TAX FUNDS	11560 2014 INFRASTRUCTURE SALES TAX	35,821,803
CAPITAL FUNDS	32300 FIVE POINTS DEVELOPMENT FUND	5,000,000
WATER & SEWER FUNDS	40100 WATER AND SEWER FUND	800,000
WATER & SEWER FUNDS	40102 CONNECTION FEES-WATER	600,000
WATER & SEWER FUNDS	40103 CONNECTION FEES-SEWER	1,700,000
WATER & SEWER FUNDS	40108 WATER & SEWER CAPITAL IMPROVEM	28,588,630
SOLID WASTE FUNDS	40201 SOLID WASTE FUND	4,050,000
<b>USES Total</b>		<b>92,635,433</b>

## Major Capital Improvement Projects:

The County has identified the following major capital improvement projects that are included in the FY2024/25 Adopted Budget. These projects have a construction budget of over \$1M:

### Non-recurring Projects

- **Landfill Gas System Expansion – (\$1.5M)** Expanding landfill gas collection system to maintain compliance with Environmental Protection Agency.
- **Highland Pines Utility Upgrade – (\$3.2M)** Water & Sewer system upgrade in Highland Pines area as required by Florida Department of Environmental Protection.
- **County/UCF Wastewater Interconnection Improvements – (\$1.8M)** Replacement and relocation of County/University of Central Florida wastewater interconnect.
- **Kewannee Lift Station Collection Improvements – (\$1.1M)** Upsizing the existing gravity sewer main to accommodate growth in the area.

# CAPITAL PROGRAM

- **Carillon Area Wastewater Collection Modifications – (\$1.5M)** Modify the wastewater collection system in the Carillon Area.
- **Transfer Station Scale House - (\$2M)** Construction of a new scale house at the Central Transfer Station.
- **SR 436 Multimodal Roadway Capacity Casselberry – (\$3.3M)** Provide safety and capacity improvements along State Road 436.
- **Markham Woods Roadway Resurfacing – (\$1.4M)** To prevent deterioration of the base of the roadway, this major road is recommended for resurfacing in FY25.
- **E. Lake Mary Blvd Roadway Resurfacing – (\$1.7M)** To prevent deterioration of the base of the roadway, this major road is recommended for resurfacing in FY25.
- **SR434 & SR427 Roadway Intersection Improvements – (\$7M)** To improve capacity at this intersection to include new turn lanes and bike lanes.
- **5 Points Criminal Justice Center Building Renovation – (\$5M)** New renovations at the Criminal Justice Center
- **Fire Station 42 Building Renovation – (\$4.8M)** Expanding station crew quarters, space for equipment.
- **Fire Station 36 Building Renovation – (\$4.8M)** Renovation to include a 3-apparatus bay facility.
- **Sports Complex Field Turf Replacement – (\$5.6M)** Replacement of all synthetic fields at the Sports Complex.

## Recurring Projects

- **Pump Station Upgrades - (\$4M)** Ongoing pump station replacement and upgrades at over 350 pump stations in the County.
- **Iron Bridge Agreement - (\$6.4M)** County's portion to provide funding for infrastructure improvements at the Iron Bridge Reclaim Water Facility.
- **Water Pump Station Generator Renewal – (\$2.1M)** Replacement of generators at County owned pump stations to provide emergency power when needed.
- **Reclaimed Water System Optimization – (\$3.5M)** Optimize reclaimed water operations through improvements with SCADA system controls.
- **Local Road Resurfacing - (\$4.7M)** Annual funds for resurfacing local roads countywide.
- **Pipelining and Drainage - (\$1.4M)** Annual funds for stormwater pipe infrastructure and drainage

## Capital Improvement Project Detail Sheets:

Additional details including Capital Improvement Project Detail Sheets are included in [Seminole County's FY 2023/24 5 Year Capital Improvement Program](#) document located on the County's website at <https://www.seminolecountyfl.gov> by selecting **Services > Management and Budget > Budget Preparation**. The FY 2023/24 document includes FY25 Adopted information and will be updated once the County approves the FY 2024/25 Carryforward Budget Amendment to include up to date project information.

# COUNTYWIDE NON-BASE BUDGETS BY FUND

FUND MAJOR - BU TYPE - PROGRAM	BUSINESS UNIT NAME	FY25 ADOPTED BUDGET
<b>GENERAL FUNDS</b>		
<b>CIP</b>		
GREENWAYS & NAT LANDS	02504115 BOOKERTOWN PARK IMPROVEMENTS	100,000
<b>FLEET</b>		
GREENWAYS & NAT LANDS	02504057 FEACON BLACKHAWK MULCHER NEW	55,620
GREENWAYS & NAT LANDS	02504060 FORD MAVERICK AWD NEW TEAM LD	37,500
PARKS & RECREATION	02504049 BIG TEX UTILITY TRAILER 19898	7,000
PARKS & RECREATION	02504051 BIG TEX UTILITY TRAILER 01997	7,000
PARKS & RECREATION	02504054 TORO GRAND STAND MOWER 06825	9,000
PARKS & RECREATION	02504055 TORO TORO REEL MASTER 51737	99,200
PARKS & RECREATION	02504056 BIG TEX UTILITY TRAILER 19309	7,000
TRAIL DEVELOPMENT	02504112 MAVERICK AWD XLT	37,500
WATERSHED MGT	02509004 CTR CONSOLE SKIFF BOAT 57978	23,100
ANIMAL SERVICES	02510001 FORD F250 KENNEL TRUCK 52661	83,700
ANIMAL SERVICES	02510005 LIVESTOCK TRAILER NEW	35,000
EMERGENCY TELECOMM	02510004 MOBILE GENERATOR 100KW GEN165	110,700
FACILITIES MAINTENANCE	02512001 FORD MAVERICK AWD 51444	41,500
FACILITIES MAINTENANCE	02512003 FORD MAVERICK AWD 51884	41,500
FLEET MANAGEMENT	02512004 FORD F350 EXT CAB 4X4 06520	100,000
FLEET MANAGEMENT	02512010 85KW MOBILE GENERATOR NEW	79,500
FLEET MANAGEMENT	02512032 AC MACHINE NEW1	6,500
FLEET MANAGEMENT	02512036 MOB COLUMN LIFT SYS 05777	50,100
FLEET MANAGEMENT	02512037 TIRE CHANGING MACHINE 06830	22,200
<b>EQUIPMENT, OTHER</b>		
HUMAN RESOURCES OFFICE	02001002 EMPLOYEE PROGRAMS	75,000
CLERK OF COURT	00230000 CLERK COURT REPORTING SERVICES	30,000
GREENWAYS & NAT LANDS	02505114 NATURAL LANDS MGT PROJECTS	1,000,000
LIBRARY SERVICES	00006912 LIBRARY BOOKS GENERAL FUND	950,000
PARKS BUSINESS OFFICE	02504114 IMPACT FEE STUDY - PARK	10,000
ANIMAL SERVICES	00006655 ANIMAL SERVICES DONATIONS	30,000
EMERGENCY TELECOMM	02301053 TOWER LIGHTNING PROTECTION LF	105,000
EMERGENCY TELECOMM	02510016 YANKEE LAKE UPS REPLACEMENT	90,000
EMERGENCY TELECOMM	02510017 SABAL POINT UPS REPLACEMENT	90,000
EMERGENCY TELECOMM	02510031 TOWER LIGHT MAINT/REPLACEMENTS	50,000

# COUNTYWIDE NON-BASE BUDGETS BY FUND

FUND MAJOR - BU TYPE - PROGRAM	BUSINESS UNIT NAME	FY25 ADOPTED BUDGET
<b>TECHNOLOGY</b>		
COMMUNICATIONS	02501005 CABLECAST REFLECT PLUS	14,700
ECONOMIC DEVELOPMENT	02501003 ECON DEV CONF ROOM TECH	7,500
LIBRARY SERVICES	02504108 BLUECLOUD PRO SOFTWARE	12,000
COMMUNITY ASSISTANCE	02506002 NEIGHBORLY CSA MODULE	2,500
COMMUNITY ASSISTANCE	02506003 NEIGHBORLY DIGITAL FORM MODULE	7,000
FACILITIES DEVELOPMENT	02512038 PM SOFTWARE FOR CONSTR PROJ	35,000
FLEET MANAGEMENT	02512040 FLEET MAINTENANCE SOFTWARE	150,000
ENTERPRISE ADMINISTRATION	02514006 POWERBI PREMIUM	55,000
NETWORK COMM SVCS	02514008 REDUNDANT INT FOR DATA CTRS	150,000
NETWORK COMM SVCS	02514013 NETWORK REDESIGN & RESILIENCY	450,000
PORTFOLIO MANAGEMENT	02514016 IT PROJ MGMT SOFTWARE	25,000
WORKSTATION APPLICATIONS	02014007 FIRE DEPT MOBILE REFRESH PLAN	570,798
PURCHASING & CONTRACTS	02518002 PURCH RFGEN INVENTORY SOFTWARE	8,000
<b>FACILITIES PROJECTS</b>		
SHERIFF'S OFFICE	00006929 SHERIFF CAPITAL ASSETS - JAIL	1,575,000
SHERIFF'S OFFICE	02502003 JAIL LARGE BREAKER REP SQ D	150,000
SHERIFF'S OFFICE	02502006 JAIL ISOLATION CELL DOORS	190,000
ANIMAL SERVICES	02401006 KENNEL DOOR/FRAME REPLACE (28)	40,000
ANIMAL SERVICES	02510012 NEW CATIO INTERIOR DESIGN	30,000
ANIMAL SERVICES	02510013 ANIMAL SVC REFRACTORY REP	17,000
ANIMAL SERVICES	02510015 KENNEL HVAC COOLING SOLUTION	400,000
FACILITIES MAINTENANCE	00007008 BCC FACILITIES IMPROVEMTS-ARPA	1,500,000
FACILITIES MAINTENANCE	00007084 GENERAL GOVT PLANNED WRK 00100	
FACILITIES MAINTENANCE	4600340002 GUARDIAN ADLITEM INT PAINTING	3,000
FACILITIES MAINTENANCE	02512017 CSB 2ND FL SVR RM LEIBERTS (2)	165,000
FACILITIES MAINTENANCE	02512018 CSB 1ST FL SVR RM LEIBERTS (1)	80,000
FACILITIES MAINTENANCE	02512019 REPLACE RTU FOR CM/3024/3026	135,000
FACILITIES MAINTENANCE	02512021 PSB 3RD FL SVR RM LEIBERTS (2)	165,000
FACILITIES MAINTENANCE	02512022 REPLACE RTU JAIL CONTROL ROOM	80,000
FACILITIES MAINTENANCE	02512023 JJC BLDG AUTO SYS CONTROL	55,000
FACILITIES MAINTENANCE	02512029 PSB ATS INT REFURB	370,000
<b>GENERAL FUNDS Total</b>		<b>9,826,118</b>

# COUNTYWIDE NON-BASE BUDGETS BY FUND

FY25 ADOPTED

FUND MAJOR - BU TYPE - PROGRAM BUSINESS UNIT NAME

BUDGET

## **TRANSPORTATION FUNDS**

### **CIP**

CAPITAL PROJECTS DELIVERY	01785140 SR436 MULTIMODAL IMP - CASS	3,272,500
CAPITAL PROJECTS DELIVERY	01785142 RINEHART RD INTER IMP	325,000
CAPITAL PROJECTS DELIVERY	01785149 ALTAMONTE SUNRAIL BIKE/PED IMP	745,000
CAPITAL PROJECTS DELIVERY	01785216 LOCAL ROAD RESURFACING	4,650,000
CAPITAL PROJECTS DELIVERY	01785222 ROADWAY PAVEMENT TESTING	225,000
CAPITAL PROJECTS DELIVERY	01785224 ROAD INSPECTIONS & ASSET MGT	225,000
CAPITAL PROJECTS DELIVERY	01785240 PIPE LINING & INSPECT-DRAINAGE	1,400,000
CAPITAL PROJECTS DELIVERY	01785248 OLD LK MARY RD SIDEWALKS	903,400
CAPITAL PROJECTS DELIVERY	01785272 RIVERVIEW AVE SIDEWALK	305,000
CAPITAL PROJECTS DELIVERY	01785444 ROADWAY ADA IMPROVEMENTS	400,000
CAPITAL PROJECTS DELIVERY	01785479 STORMWATER SIDEWALK REPAIRS	1,000,000
CAPITAL PROJECTS DELIVERY	01785582 MOBILITY FEE STUDY	300,000
CAPITAL PROJECTS DELIVERY	02007092 HILLVIEW DR DRAINAGE RSF	700,000
CAPITAL PROJECTS DELIVERY	02007111 SMITH CANAL/MONROE BASIN STUDY	100,000
CAPITAL PROJECTS DELIVERY	02107103 RED BUG LK @ MIKLER RD SAFETY	225,559
CAPITAL PROJECTS DELIVERY	02207081 ORANOLE/LINNEAL BEACH SIDEWALK	189,000
CAPITAL PROJECTS DELIVERY	02207083 FIRE STATION 39 ACCESS ROAD	665,154
CAPITAL PROJECTS DELIVERY	02207097 WOODLAND PH2 SUBDV OUTFALL REF	540,000
CAPITAL PROJECTS DELIVERY	02307084 MARKHAM RD (HEATHROW)	1,375,647
CAPITAL PROJECTS DELIVERY	02407074 AMANDA ST ROAD IMPROVEMENTS	360,000
CAPITAL PROJECTS DELIVERY	02407109 SR434 & SR427 INTERSECTION IMP	7,000,000
CAPITAL PROJECTS DELIVERY	02507035 MARKHAM WOODS RESURFAC ENCLA'	1,000,000
CAPITAL PROJECTS DELIVERY	02507037 MARKHAM WOODS RESURF LK MARY	1,300,000
CAPITAL PROJECTS DELIVERY	02507039 E LK MARY BLVD RESURF US17-92	1,700,000
CAPITAL PROJECTS DELIVERY	02507041 SANFORD AVE RESURFAC LEMON ST	1,000,000
CAPITAL PROJECTS DELIVERY	02507046 BOLAND DRAINAGE IMPROVEMENT	900,000
CAPITAL PROJECTS DELIVERY	02507047 RAVENNA PK LINCOLN HT DRAINAGE	765,543
TRAFFIC ENGINEERING	01785165 TRAFFIC MAST ARMS REFURBISHMNT	200,000
TRAFFIC ENGINEERING	01785169 NEW TRAFFIC SIGNAL CABINETS	900,000
TRAFFIC ENGINEERING	01785313 LED STREET SIGN UPGRADE	150,000
TRAFFIC ENGINEERING	01785344 MAST ARM REBUILDS	450,000
TRAFFIC ENGINEERING	01785346 ROADWAY TRAFFIC LANE STRIPING	100,000
TRAFFIC ENGINEERING	01785571 SCHOOL FLASHER SIGNAL UPGRADES	100,000
TRAFFIC ENGINEERING	01907047 CONNECTED VEHICLE/ICM EQUIP	300,000
TRAFFIC ENGINEERING	01907086 TRAFFIC FIBER OPTIC PULL BOX	200,000
TRAFFIC ENGINEERING	02507031 CR427 @ HESTER MAST ARM	750,000
TRAFFIC ENGINEERING	02507032 TRAFFIC RADIO TO FIBER CONVRSN	200,000
TRAFFIC ENGINEERING	02507033 TRAFFIC CCTV CAMERAS	200,000

# COUNTYWIDE NON-BASE BUDGETS BY FUND

FUND MAJOR - BU TYPE - PROGRAM BUSINESS UNIT NAME		FY25 ADOPTED BUDGET
TRAFFIC ENGINEERING	02507034 TRAFFIC LAYER 2 SWITCHES	100,000
WATERSHED MGT	02507043 LK HOWELL HYDRO NUTRIENT	250,000
WATERSHED MGT	02507044 LITTLE WEKIVA SEDIMENT	100,000
WATERSHED MGT	02507045 WATER QUALITY MASTER PLAN	250,000
<b>FLEET</b>		
CAPITAL PROJECTS DELIVERY	02507022 FORD MAVERICK AWD NEW6	38,875
ROADS & STORMWATER	02507005 JOHN DEERE EXC MULCHHEAD 24458	22,600
ROADS & STORMWATER	02507011 INTL DUMP TRUCK 51612	165,000
ROADS & STORMWATER	02507012 INTL DUMP TRUCK 51613	165,000
ROADS & STORMWATER	02507013 INTL DUMP TRUCK 51614	165,000
<b>EQUIPMENT, OTHER</b>		
CAPITAL PROJECTS DELIVERY	01785489 ENGINEERING CAPITALIZATION	6,872,298
ROADS & STORMWATER	02507001 GPS GLOBAL POSITIONING SYSTEM	18,974
WATERSHED MGT	02007123 LAKE VEGETATION SEDMNT REMOVAL	40,000
<b>TRANSPORTATION FUNDS Total</b>		<b>43,309,550</b>

## **FIRE DISTRICT FUNDS**

### **CIP**

FIRE EMS OPERATIONS	02205009 FS 42 GENEVA RENOVATION	4,800,000
FIRE EMS OPERATIONS	02505004 FS 28 NEW 3 BAY EXT WNTR SPGS	200,000
FIRE EMS OPERATIONS	02505005 FS 36 RENOVATE-3 BAY-HEATHROW	4,800,000
FIRE EMS OPERATIONS	02505030 FIRE TRAINING CENTER DRAINAGE	550,000

### **FLEET**

FIRE EMS OPERATIONS	02205039 GENERATOR REPLACEMENT 11200	150,000
FIRE EMS OPERATIONS	02505006 FORKLIFT 50210	70,000
FIRE EMS OPERATIONS	02505007 MOBILE COMMAND UNIT 05172	1,700,000
FIRE EMS OPERATIONS	02505008 KUBOTA UTV 48844	40,000
FIRE EMS OPERATIONS	02505009 KUBOTA UTV 51607	40,000
FIRE EMS OPERATIONS	02505010 FORD F150 54657	75,000
FIRE EMS OPERATIONS	02505011 FORD F150 56469	75,000
FIRE EMS OPERATIONS	02505012 FORD F150 56470	75,000
FIRE EMS OPERATIONS	02505013 UTV TRAILER 59272	5,000
FIRE EMS OPERATIONS	02505014 UTV TRAILER 59034	5,000
FIRE EMS OPERATIONS	02505015 ST GENERATOR 150KW GEN060 FS24	217,000
FIRE EMS OPERATIONS	02505016 STATION GENERATOR 100657 FS21	196,000
FIRE EMS OPERATIONS	02505017 FORD F150 NEW1	70,000



# COUNTYWIDE NON-BASE BUDGETS BY FUND

		FY25 ADOPTED
FUND MAJOR - BU TYPE - PROGRAM	BUSINESS UNIT NAME	BUDGET
FIRE EMS OPERATIONS	02505019 UTV UTLITY VEHICLE NEW (FS39)	40,000
FIRE EMS OPERATIONS	02505020 UTV TRAILER NEW (FS39)	6,000
FIRE EMS OPERATIONS	02505032 ACELA TACTICAL TANKER NEW	575,000
 <b>EQUIPMENT, OTHER</b>		
HUMAN RESOURCES OFFICE	02501007 FIRE PRE-EMPLOYMENT EXAMS	63,000
FIRE EMS ADMINISTRATION	02505031 MEDICARE CMS AUDIT SUPPORT	35,000
FIRE EMS OPERATIONS	00006671 SPECIAL OPS TRAINING EQUIPMENT	110,000
FIRE EMS OPERATIONS	00006890 THERMAL IMAGERS	30,000
FIRE EMS OPERATIONS	00006947 FIRE DEPT STRETCHERS	269,325
FIRE EMS OPERATIONS	00006948 LIFEPAK 15 EKG MONITOR/DEFIB	563,000
FIRE EMS OPERATIONS	00007091 FIRE DEPT HOSE REPLACEMENTS	75,000
FIRE EMS OPERATIONS	00007093 FIRE DEPT SAVE EQUIPMENT	20,000
FIRE EMS OPERATIONS	00008094 FITNESS EQUIPMENT REPLACEMENT	50,000
FIRE EMS OPERATIONS	01907136 FIRE VENTILATION FANS	15,000
FIRE EMS OPERATIONS	02005019 FIRE DEP EXTRICATION TOOL REPL	80,000
FIRE EMS OPERATIONS	02005999 IMPACT FEE STUDY - 11200	25,000
FIRE EMS OPERATIONS	02105040 EMS EQUIPMENT ALLOCATION	55,000
FIRE EMS OPERATIONS	02205044 PPE REPLACEMENT PROGRAM	371,000
FIRE EMS OPERATIONS	02505001 STAIR CHAIR REPLACEMENT	25,000
FIRE EMS OPERATIONS	02505002 STRYKER POWERLOAD REPLACEMENT	332,309
FIRE EMS OPERATIONS	02505003 COMPRESSOR AND CASCADE SYSTEM	80,000
FIRE EMS OPERATIONS	02505023 TRENCH RESCUE PROP	20,000
 <b>TECHNOLOGY</b>		
FIRE EMS OPERATIONS	02205048 DRONE PROGRAM ENHANCEMENT	25,000
FIRE PREVENTION	02505027 FIRE INSPECTION PROG SOFTWARE	48,000
 <b>FACILITIES PROJECTS</b>		
FIRE EMS OPERATIONS	00007115 FIRE FACILITIES SUSTAINMENT	450,000
FIRE EMS OPERATIONS	02205006 FS INDIVIDUAL RESTROOMS 12	400,000
FIRE EMS OPERATIONS	02205011 FS APRON/APPARATRUS BAY REPAIR	600,000
FIRE EMS OPERATIONS	02405029 FS WINDOW REPLACEMENTS	300,000
FIRE EMS OPERATIONS	02505024 REPLACE FS 24 5 TON DX UNIT	25,000
 <b><i>FIRE DISTRICT FUNDS Total</i></b>		 <b><i>17,755,634</i></b>

# COUNTYWIDE NON-BASE BUDGETS BY FUND

FUND MAJOR - BU TYPE - PROGRAM BUSINESS UNIT NAME			FY25 ADOPTED BUDGET
<b>SPECIAL REVENUE FUNDS</b>			
<b>CIP</b>			
PARKS & RECREATION	02504020	SPORT COMP TURF REPLACE 11001	2,181,572
PARKS & RECREATION	02504111	SPORT COMP TURF REPLACE 11000	3,443,428
<b>FLEET</b>			
COMMUNITY DEVELOPMENT	02506001	FORD MAVERICK NEW1	39,000
BUILDING	02511003	FORD MAVERICK 56254	36,782
BUILDING	02511004	FORD MAVERICK 58741	36,782
<b>EQUIPMENT, OTHER</b>			
TOURISM	00234720	SPORTS COMPLEX	50,000
LIBRARY SERVICES	00006913	LIBRARY BOOKS IMPACT FEES	350,000
<b>TECHNOLOGY</b>			
E-911	02510027	REG E911 GIS REPOSITORY	190,000
E-911	02510029	E911 ANALYSTICS SOFTWARE	150,000
<b>SPECIAL REVENUE FUNDS Total</b>			<b>6,477,564</b>
<b>CAPITAL FUNDS</b>			
<b>CIP</b>			
FACILITIES DEVELOPMENT	02107086	5 POINTS DEV - CJC RENOVATION	5,000,000
<b>CAPITAL FUNDS Total</b>			<b>5,000,000</b>
<b>ENTERPRISE FUNDS</b>			
<b>CIP</b>			
WATER UTILITIES ENGINEERING	00065236	MINOR ROAD UTILITY RELOCATE-PW	250,000
WATER UTILITIES ENGINEERING	00065237	MINOR ROAD UTILITY RELOCATE-WW	650,000
WATER UTILITIES ENGINEERING	00082924	PUMP STATION UPGRADES	4,000,000
WATER UTILITIES ENGINEERING	00178304	COUNTRY CLUB WTP R&R	100,000
WATER UTILITIES ENGINEERING	00181605	YANKEE LAKE SURFACE WTP R&R	100,000
WATER UTILITIES ENGINEERING	00216426	IRON BRIDGE WW AGREEMENT	6,388,630
WATER UTILITIES ENGINEERING	00216732	MARKHAM WTP R&R	250,000
WATER UTILITIES ENGINEERING	00283005	NE-NW RW SYSTEM OPTIMIZATION	3,500,000
WATER UTILITIES ENGINEERING	00283009	WATER SYSTEM AUDIT LEAK DETECT	150,000
WATER UTILITIES ENGINEERING	02208023	HYDROLIC MODEL UPDATE	50,000
WATER UTILITIES ENGINEERING	02208037	STORAGE TANK R&R	200,000

# COUNTYWIDE NON-BASE BUDGETS BY FUND

FUND MAJOR - BU TYPE - PROGRAM	BUSINESS UNIT NAME	FY25 ADOPTED BUDGET
WATER UTILITIES ENGINEERING	02308023 UTILITY RELOCATES ROLLING HILL	200,000
WATER UTILITIES ENGINEERING	02308024 KEWANNEE LIFT STN COLLECTN IMP	1,100,000
WATER UTILITIES ENGINEERING	02308025 SEPTIC TO SEWER COLLECTION IMP	50,000
WATER UTILITIES ENGINEERING	02408027 HIGHLAND PINES UTIL UPGRADE-PW	3,200,000
WATER UTILITIES ENGINEERING	02408029 INTERCONNECT IMPROVEMENTS	1,800,000
WATER UTILITIES ENGINEERING	02408032 YANKEE LAKE SWTP OPTIMIZATION	50,000
WATER UTILITIES ENGINEERING	02408033 CARRILON UTILITY MODIFICATIONS	1,500,000
WATER UTILITIES ENGINEERING	02408041 SER WTP R&R	100,000
WATER UTILITIES ENGINEERING	02508058 PUMP STATION GENERATOR RENEWA	2,100,000
WATER UTILITIES ENGINEERING	02508059 MRK WTP OZONE IMPROVEMENTS	750,000
WATER UTILITIES ENGINEERING	02508060 FIRE HYDRANT R&R FY25/26	400,000
WATER UTILITIES ENGINEERING	02508061 GWL WRF GENERATOR REPLACEMENT	350,000
WATER UTILITIES ENGINEERING	02508062 SER WRF GENERATOR REPLACEMENT	350,000
WATER UTILITIES ENGINEERING	02508063 YKL WRF GENERATOR REPLACEMENT	350,000
WATER UTILITIES ENGINEERING	02508064 CHEMICAL TANK R&R	300,000
WATER UTILITIES ENGINEERING	02508065 ST JOHNS APTS WATER & SEWER	250,000
WATER UTILITIES ENGINEERING	02508066 FM & ARV IMPROVEMENTS FY25/26	100,000
WATER UTILITIES ENGINEERING	02508067 17-92/PRIARIE LK UTILITY 40102	600,000
WATER UTILITIES ENGINEERING	02508068 17-92/PRIARIE LK UTILITY 40103	600,000
WATER UTILITIES ENGINEERING	02508069 CLLCTNS IMPRVMNTS - KEW 40103	1,100,000
WATER UTILITIES OPERATIONS	02508055 SANITARY SEWER COL SYS CCTV	800,000
LANDFILL OPS	02109027 LANDFILL STORMWATER SYSTEM	100,000
SW-COMPLIANCE	00244517 TRANSFER STATION REFURBISHMENT	200,000
SW-COMPLIANCE	00244604 LANDFILL GAS SYSTEM EXPANSION	1,500,000
SW-COMPLIANCE	02109034 TRANSFER STATION SCALEHOUSE	2,000,000
SW-COMPLIANCE	02509029 LANDFILL TIRE/METAL/PAD REPAIR	250,000
 <b>FLEET</b>		
WATER UTILITIES OPERATIONS	02508001 FORD F250 EXT CAB 4X2 52751	75,200
WATER UTILITIES OPERATIONS	02508003 TRAILER MT PRESS WSHR 06070042	15,450
WATER UTILITIES OPERATIONS	02508004 THOMPSON WATER PUMP 48823	120,000
WATER UTILITIES OPERATIONS	02508006 STAT GENERATOR GEN045 YL WWTP	500,000
WATER UTILITIES OPERATIONS	02508007 ST GENERATR GEN001-HTRW MST LS	200,000
WATER UTILITIES OPERATIONS	02508008 ST GENERATOR GEN094-GL WWTP 1	600,000
WATER UTILITIES OPERATIONS	02508009 ST GENERATR GEN115-SUNR MST LS	107,200
WATER UTILITIES OPERATIONS	02508010 ST GENERATR GEN116-TEN HTRW LS	107,200
WATER UTILITIES OPERATIONS	02508011 ST GENERATOR GEN110-TUSK PT LS	150,000
WATER UTILITIES OPERATIONS	02508012 ST GENERATR GEN117-TUS FRST LS	150,000
WATER UTILITIES OPERATIONS	02508013 MOBILE GENERATOR 80KW GEN132	79,500
WATER UTILITIES OPERATIONS	02508014 MOBILE GENERATOR 80KW GEN134	79,500

# COUNTYWIDE NON-BASE BUDGETS BY FUND

<b>FUND MAJOR - BU TYPE - PROGRAM</b>	<b>BUSINESS UNIT NAME</b>	<b>FY25 ADOPTED BUDGET</b>
WATER UTILITIES OPERATIONS	02508015 MOBILE GENERATOR 80KW GEN139	79,500
WATER UTILITIES OPERATIONS	02508016 ST GENERATOR GEN090-SE REG WTP	750,000
WATER UTILITIES OPERATIONS	02508017 ST GENERATR GEN092-MRKHM WTP 1	600,000
WATER UTILITIES OPERATIONS	02508018 ST GENERATR GEN093-MRKHM WTP 2	600,000
WATER UTILITIES OPERATIONS	02508021 FORD F250 EXT CAB 4X4 NEW3	68,000
WATER UTILITIES OPERATIONS	02508026 FORD MAVERICK NEW11	39,000
WATER UTILITIES OPERATIONS	02508028 FORD MAVERICK AWD NEW13	36,000
WATER UTILITIES OPERATIONS	02508033 FUEL TRAILER MTT920 NEW	66,700
WATER UTILITIES OPERATIONS	02508042 FORD MAVERICK NEW14	41,000
LANDFILL OPS	02509005 SHUTTLE ROAD TRACTOR 56205	263,810
LANDFILL OPS	02509006 SHUTTLE ROAD TRACTOR 56203	263,810
LANDFILL OPS	02509007 SHUTTLE ROAD TRACTOR 58607	263,810
LANDFILL OPS	02509008 SHUTTLE ROAD TRACTOR 57845	263,810
LANDFILL OPS	02509009 ZERO TURN MOWER 60906	16,000
LANDFILL OPS	02509010 ZERO TURN MOWER 62515	16,000
LANDFILL OPS	02509026 EXCAVATOR MOWER ATTACH NEW	71,050
TRANSFER STATION	02109016 GENERATOR KW400 GEN088	200,000
TRANSFER STATION	02509011 MAC WALKING FLOOR TRLR 52675	115,500
TRANSFER STATION	02509012 MAC WALKING FLOOR TRLR 52679	115,500
TRANSFER STATION	02509013 MAC WALKING FLOOR TRLR 56503	115,500
TRANSFER STATION	02509016 SHUTTLE ROAD TRACTOR 56207	263,810
TRANSFER STATION	02509017 SHUTTLE ROAD TRACTOR 57361	263,810
TRANSFER STATION	02509018 SHUTTLE ROAD TRACTOR 57362	263,810
TRANSFER STATION	02509019 CATERPILLAR EXCAVATOR 57671	457,000
TRANSFER STATION	02509024 OTTAWA YARD DOG NEW	148,000
<b>EQUIPMENT, OTHER</b>		
WATER UTILITIES OPERATIONS	00006607 UNIDIRECTIONAL FLUSHING PROG	150,000
SW-COMPLIANCE	00244520 LANDFILL LEACHATE TANK REFURB	10,000
<b>TECHNOLOGY</b>		
WATER UTILITIES ENGINEERING	00283006 SCADA AND SECURITY SYSTEMS IMP	1,000,000
WATER UTILITIES ENGINEERING	02308002 ES ASSET MGMT SOFTWARE	1,300,000
WATER UTILITIES OPERATIONS	02508038 SCADA NETWORK SEGMENTATION	400,000
WATER UTILITIES OPERATIONS	02508039 WIRELESS COMM FOR WTP	100,000
WATER UTILITIES OPERATIONS	02508040 SCADA SANDBOX SERVER	75,000
TRANSFER STATION	02009001 GPS FLEET TRACKING SOFTWARE	20,000

# COUNTYWIDE NON-BASE BUDGETS BY FUND

FUND MAJOR - BU TYPE - PROGRAM	BUSINESS UNIT NAME	FY25 ADOPTED BUDGET
<b>FACILITIES PROJECTS</b>		
WATER UTILITIES ENGINEERING	02508035 SCADA CONTROL CENTER UPGRADE	10,000
WATER UTILITIES OPERATIONS	02508034 GRNWD LK WRF ADMIN BLDG REHAB	40,000
SW-COMPLIANCE	02509030 ROLLING DOOR REPLACEMENT	200,000
FACILITIES MAINTENANCE	00007086 WATER SEWER PLANNED WORK 40100	
FACILITIES MAINTENANCE	5200870021 UTILITIES EXTERIOR SIGNAGE	5,000
FACILITIES MAINTENANCE	5200870022 UTILITIES CUST SVC OFF SPACE	5,000
FLEET MANAGEMENT	02512041 TRANSFER STATION AWNING	20,000
<b>ENTERPRISE FUNDS Total</b>		<b>46,639,100</b>
<b>Grand Total</b>		<b>129,007,966</b>

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	FY24		FY25	FY26	FY27	FY28	TOTAL PROJECT COST
		LTD ACTUALS	CURRENT BUDGET	ADOPTED BUDGET				
<b>PARKS &amp; REC DEPT</b>								
GOAL # 4.1	TRAIL EDGE RETORATION PH 2				185,000	-	-	185,000
GOAL # 4.2	02504115 BOOKERTOWN PARK IMPROVEMENTS	-	-	100,000	-	-	-	100,000
GOAL # 4.3	00182340 SPRING HAMMOCK PARK IMPROVMTS	230,414	926,551	-	-	-	-	1,156,965
GOAL # 4.3	00234695 JETTA POINT/ROLLING HILLS	265,228	234,318	-	-	-	-	499,546
GOAL # 4.3	02304008 DEER RUN POND CLEANUP	79,950	-	-	150,000	-	-	229,950
GOAL # 4.3	BLACK BEAR WILDERNES BOARDWALK				250,000	-	-	250,000
GOAL # 4.3	LAKE JESUP OBSERVATION TOWER				500,000	-	-	500,000
GOAL # 4.4	02404064 SPRING HAMMOCK WATER DESIGN	-	100,000	-	-	-	-	100,000
GOAL # 4.4	02504020 SPORT COMP TURF REPLACE 11001	-	-	2,181,572	-	-	-	2,181,572
GOAL # 4.5	01904006 ROLLING HILLS ACQUISITION	4,416,284	6,574	-	-	-	-	4,422,858
GOAL # 4.5	02104046 CROSS SEMINOLE TRAIL SPUR-ADA	-	111,094	-	-	-	-	111,094
GOAL # 4.5	02204041 WEKIVA PROPERTY ACQUISITION	7,962,049	466,847	-	-	-	-	8,428,896
GOAL # 4.5	02204045 SOLDIERS CREEK OVERFLOW 11560	554,847	132,384	-	-	-	-	687,232
GOAL # 4.5	02304039 WEKIVA GOLF IRRIGATION RENO	31,622	1,124,700	-	-	-	-	1,156,322
GOAL # 4.5	02304045 WEKIVA GOLF PARKING LOT LIGHTS	-	115,000	-	-	-	-	115,000
GOAL # 4.5	02304054 WEKIVA GOLF ENTRANCE IMPROVEMT	-	57,500	-	-	-	-	57,500
GOAL # 4.5	02404054 WEKIVA GOLF IRRIGATION RENO P2	-	2,000,000	-	-	-	-	2,000,000
GOAL # 4.5	02404066 WEKIVA GOLF CART BARN	-	241,450	-	-	-	-	241,450
GOAL # 4.5	02504032 RED BUG SOCCER FIELDS	-	209,695	-	100,000	100,000	100,000	509,695
GOAL # 4.5	02504111 SPORT COMP TURF REPLACE 11000	-	-	3,443,428	-	-	-	3,443,428
GOAL # 4.5	DEER RUN CLUBHOUSE RENOVATION				250,000	-	-	250,000
GOAL # 4.5	SANLANDO SITE DRAINAGE AND SHELL TRAIL				-	1,338,125	-	1,338,125
GOAL # 4.5	SOFTBALL COMPLEX SHADE COVER R				187,500	-	-	187,500
GOAL # 4.5	SOFTBALL COMPLEX SPORTS LIGTING				831,250	-	-	831,250
GOAL # 4.5	SOLDIERS CREEK SIDEWALK				25,000	-	-	25,000
GOAL # 4.5	SPORTS COMPLEX TURF REPLACEMENT PH2				6,750,000	-	-	6,750,000
GOAL # 4.5	WAYFINDING INFORMATION				32,000	-	-	32,000

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD ACTUALS	FY24	FY25	FY26 FORECAST	FY27 FORECAST	FY28 FORECAST	TOTAL PROJECT COST
			CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 4.5	WEKIVA GOLF MASTER PLAN				150,000	-	-	150,000
GOAL # 4.5	WEKIVA GOLF ROOF REPLACE				-	25,000	-	25,000
<b>PARKS &amp; REC DEPT Total</b>		<b>13,540,394</b>	<b>5,726,114</b>	<b>5,725,000</b>	<b>9,410,750</b>	<b>1,463,125</b>	<b>100,000</b>	<b>35,965,383</b>

## FIRE DEPT

Goal # 5.1	01785404 WINTER SPRG FIRE IMP FEE FS28	-	2,664,591	-	-	-	-	2,664,591
Goal # 5.1	01785494 CASSELBERRY FIRE IMP FEE FS25	-	460,567	-	-	-	-	460,567
Goal # 5.1	02005012 FIRE STATION 39 SANFORD-LK MRY	1,560,594	8,380,396	-	-	-	-	9,940,990
Goal # 5.1	02005021 FIRE STATION 39 SANFORD-LK MRY	258,249	1,534,889	-	-	-	-	1,793,138
Goal # 5.1	02005049 FIRE STATION 11 ALTAMONTE	5,186,244	451,232	-	-	-	-	5,637,476
Goal # 5.1	02105063 FIRE STATION 25 CASSELBERRY	361,558	8,053,455	-	-	-	-	8,415,013
Goal # 5.1	02205003 FIRE STATION 23 RELOCATE	889,431	9,356,694	-	-	-	-	10,246,125
Goal # 5.1	02205008 FIRE STATION 24 WINTER SPRINGS	18,865	481,135	-	4,950,000	-	-	5,450,000
Goal # 5.1	02205009 FS 42 GENEVA RENOVATION	37,081	712,919	4,800,000	-	-	-	5,550,000
Goal # 5.1	02505004 FS 28 NEW 3 BAY EXT WNTR SPGS	-	-	200,000	7,639,004	1,050,000	3,788,000	12,677,004
Goal # 5.1	02505005 FS 36 RENOVATE-3 BAY-HEATHROW	-	-	4,800,000	-	-	-	4,800,000
Goal # 5.1	FIRE DEPT WAREHOUSE				-	-	-	-
Goal # 5.1	FS 10 NEW-3 BAY-WEST ALTAMONTE				3,000,000	10,571,502	1,090,000	14,661,502
Goal # 5.1	FS 16 RENOVATE-3 BAY-WEKIVA SPRINGS				-	5,300,000	-	5,300,000
Goal # 5.1	FS 18 NEW-3 BAY-LONGWOOD				-	-	3,000,000	3,000,000
Goal # 5.1	FS 22 RELOCATE-3 BAY- FERN PARK				-	-	-	-
Goal # 5.4	02505030 FIRE TRAINING CENTER DRAINAGE	-	-	550,000	-	-	-	550,000
<b>FIRE DEPT Total</b>		<b>8,312,022</b>	<b>32,095,878</b>	<b>10,350,000</b>	<b>15,589,004</b>	<b>16,921,502</b>	<b>7,878,000</b>	<b>91,146,406</b>

## PUBLIC WORKS DEPT

GOAL # 7.1	01785140 SR436 MULTIMODAL IMP - CASS	339,772	1,404,574	3,272,500	-	-	-	5,016,845
GOAL # 7.1	01785248 OLD LK MARY RD SIDEWALKS	125,251	156,236	903,400	-	-	-	1,184,887

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	FY24		FY25	FY26	FY27	FY28	TOTAL
		LTD ACTUALS	CURRENT BUDGET	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST	PROJECT COST
GOAL # 7.1	01785258 HILLVIEW DR SIDEWALK-DRAINAGE	607,189	1,083,935	-	-	-	-	1,691,124
GOAL # 7.1	01785272 RIVERVIEW AVE SIDEWALK	314,196	652,227	305,000	-	-	-	1,271,422
GOAL # 7.1	01785303 ORANGE BLVD (CR431) SAFETY	12,747,697	21,905,910	-	17,863,997	-	-	52,517,604
GOAL # 7.1	01785315 COUNTY TRAILS IMPROVEMENTS	9,108	92,892	-	-	-	-	102,000
GOAL # 7.1	01785316 EE WILLIAMSON RD TRAIL CONNECT	8,808,657	1,725,546	-	-	-	-	#####
GOAL # 7.1	01785318 E SEMINOLE UNPAVED TRAILS	666,924	309,610	-	-	-	-	976,534
GOAL # 7.1	01785350 CELERY/MELLONVILLE TRAIL LOOP	2,482,398	4,074,322	-	-	-	-	6,556,719
GOAL # 7.1	01785444 ROADWAY ADA IMPROVEMENTS	2,959,243	745,794	400,000	400,000	400,000	400,000	5,305,038
GOAL # 7.1	01785479 STORMWATER SIDEWALK REPAIRS	7,680,440	1,959,418	1,000,000	1,000,000	1,000,000	1,000,000	13,639,859
GOAL # 7.1	01907062 CITRUS & HIGHLAND ST SIDEWALKS	1,186,185	22,661	-	-	-	-	1,208,847
GOAL # 7.1	02007013 CROSS SEM TRAIL NORTH CONNECT	94,008	2,337,743	-	-	-	-	2,431,751
GOAL # 7.1	02107078 S SANFORD AVE INTERMODAL IMP	60,300	1,939,700	-	-	-	-	2,000,000
GOAL # 7.1	02107079 CR 419 @ SNOWHILL INT SIDEWALK	25,072	819,830	-	-	-	-	844,902
GOAL # 7.1	02107094 OXFORD RD DRAINAGE & SIDEWALK	221,990	2,929,027	-	-	-	-	3,151,017
GOAL # 7.1	02207081 ORANOLE/LINNEAL BEACH SIDEWALK	23,424	359,013	189,000	-	-	-	571,437
GOAL # 7.1	02407073 LAKE OF WOODS SIDEWALK	-	306,225	-	-	-	-	306,225
GOAL # 7.1	02407089 TRAIL SAFETY PROJECTS	-	1,998,233	-	-	-	-	1,998,233
GOAL # 7.1	02407091 SYLVAN PARK LOOP TRAIL	-	1,052,256	-	-	-	-	1,052,256
GOAL # 7.1	02407092 SANLANDO LOOP TRAIL	-	500,000	-	-	-	-	500,000
GOAL # 7.1	02407093 TRAIL SIGNAGE PROJECTS	-	143,000	-	-	-	-	143,000
GOAL # 7.1	02407095 CROSS SEMINOLE TRAIL MARKING	-	1,556,950	-	-	-	-	1,556,950
GOAL # 7.1	02407096 SEMINOLE WEKIVA TRAIL MARKING	-	957,310	-	-	-	-	957,310
GOAL # 7.1	02407097 FLAGLER TRAIL MARKING	-	649,206	-	-	-	-	649,206
GOAL # 7.1	02407115 RIVERVIEW AVE SIDEWALK 10104	-	109,704	-	-	-	-	109,704
GOAL # 7.1	02407116 TUCKER DR SIDEWALK	-	354,102	-	-	-	-	354,102
GOAL # 7.1	02407117 BRENTWOOD AVE SIDEWALK	-	254,849	-	-	-	-	254,849
GOAL # 7.2	00008703 CUMBERLAND FARMS REMEDIATION	724,230	129,453	-	-	-	-	853,683
GOAL # 7.2	00014602 WYMORE RD IMPROVEMENTS	5,968,580	2,883,870	-	-	-	-	8,852,450



# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD ACTUALS	FY24	FY25	FY26 FORECAST	FY27 FORECAST	FY28 FORECAST	TOTAL PROJECT COST
			CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 7.2	00015002 OXFORD RD IMPROVEMENTS 11500	11,642,874	15,020,859	-	-	-	-	26,663,733
GOAL # 7.2	00191684 ORANOLE RD DRAINAGE IMPROVEMEN	479,945	87,811	-	-	-	-	567,756
GOAL # 7.2	00198112 CR46A & ORANGE BL CAPACITY IMP	-	29,400	-	-	-	-	29,400
GOAL # 7.2	00205206 SR426/CR419 WIDEN PHASE 2	11,990,009	67,809	-	-	-	-	12,057,818
GOAL # 7.2	00205750 US17-92 PED OP STAIRWELLS	207,580	825,188	-	-	-	-	1,032,768
GOAL # 7.2	00251403 RAIL RELATED TRANSIT	1,570,971	18,200	-	-	-	-	1,589,171
GOAL # 7.2	00265503 US17-92/5 POINTS ROADWAY	9,219,351	5,059,690	-	-	-	-	14,279,041
GOAL # 7.2	01785134 LK MARY BLVD INT 4 LOCATIONS	563,752	779,157	-	-	-	-	1,342,909
GOAL # 7.2	01785136 SR 434 at Mitchell Hammock Rd	406,239	1,541,663	-	-	-	-	1,947,901
GOAL # 7.2	01785142 RINEHART RD INTER IMP	621,018	1,703,982	325,000	-	-	-	2,650,000
GOAL # 7.2	01785145 SR434 Safety Improv/SR417-Arte	280,075	1,064,775	-	-	-	-	1,344,850
GOAL # 7.2	01785146 SLAVIA RD CAPACITY IMP 11560	1,205,567	623,395	-	8,235,000	-	-	10,063,962
GOAL # 7.2	01785147 SR434/SAND LK RD INT IMP	1,368,632	1,424,350	-	-	-	-	2,792,982
GOAL # 7.2	01785148 CR427 CSD ROAD IMPVMT LONGWOOD	96,243	169,044	-	-	-	-	265,287
GOAL # 7.2	01785149 ALTAMONTE SUNRAIL BIKE/PED IMP	1,329,019	5,688,285	745,000	-	-	-	7,762,304
GOAL # 7.2	01785150 SR434 @ CR427 INTERSECTION IMP	90,025	159,268	-	-	-	-	249,293
GOAL # 7.2	01785154 LONGWOOD BIKE & PED IMP-LONGWD	-	87,344	-	-	-	-	87,344
GOAL # 7.2	01785176 PARENT-ARTERIAL RESURFACING	385,329	-	-	4,225,000	4,225,000	4,225,000	13,060,329
GOAL # 7.2	01785216 LOCAL ROAD RESURFACING	24,901,960	3,211,111	4,650,000	5,250,000	5,250,000	5,250,000	48,513,071
GOAL # 7.2	01785222 ROADWAY PAVEMENT TESTING	1,285,325	513,222	225,000	225,000	225,000	225,000	2,698,546
GOAL # 7.2	01785224 ROAD INSPECTIONS & ASSET MGT	1,212,463	317,136	225,000	225,000	225,000	225,000	2,429,599
GOAL # 7.2	01785233 SUBDIVISION REHAB DRAINAGE	-	-	-	-	3,000,000	3,000,000	6,000,000
GOAL # 7.2	01785240 PIPE LINING & INSPECT-DRAINAGE	11,909,608	1,855,075	1,400,000	1,500,000	1,500,000	1,500,000	19,664,683
GOAL # 7.2	01785298 LK HOWELL HIGH SCHOOL TURN LN	306,238	-	-	500,000	500,000	500,000	1,806,238
GOAL # 7.2	01785335 ECON BASIN DRAINAGE EVAL	1,119,620	304,000	-	-	-	-	1,423,620
GOAL # 7.2	01785340 ECON LAKE CRESCENT DRAING EVAL	122,265	633,019	-	-	-	-	755,284
GOAL # 7.2	01785408 SR426 & CR419 WIDEN-PH3	-	319,668	-	763,000	#####	-	#####
GOAL # 7.2	01785447 BRIDGE & TUNNEL IMPROVEMENTS	5,169,910	3,283,873	-	287,500	500,000	500,000	9,741,283

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD	FY24	FY25	FY26	FY27	FY28	TOTAL
		ACTUALS	CURRENT BUDGET	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST	PROJECT COST
GOAL # 7.2	01785450 AIRPORT BLVD & 17-92 INTERSECT	16,017	8,000	-	-	-	-	24,017
GOAL # 7.2	01785486 PROJECT MANAGEMENT (GEC)	2,493,545	2,235,111	-	-	-	-	4,728,656
GOAL # 7.2	01785488 CRANE STRAND CANAL CULVERT REP	1,416,950	999,427	-	-	-	-	2,416,378
GOAL # 7.2	01785562 BRIDGE INSPECTIONS	400,032	318,242	-	100,000	100,000	100,000	1,018,274
GOAL # 7.2	01785572 MINOR ROADWAY PROJECTS	2,430,670	1,406,111	-	500,000	500,000	500,000	5,336,781
GOAL # 7.2	01785582 MOBILITY FEE STUDY	254,726	43,250	300,000	-	-	-	597,976
GOAL # 7.2	01907068 MULLET LK (RETREAT RD) DRAINAG	1,176,480	325,356	-	-	-	-	1,501,836
GOAL # 7.2	01907077 MIDWAY DRAINAGE IMPROVEMENTS	23,951	11,979,479	-	7,000,000	-	-	19,003,431
GOAL # 7.2	01907084 NORTH ST CORRIDOR IMP	1,378,727	11,349,635	-	18,966,772	5,000,000	-	36,695,134
GOAL # 7.2	02001728 SAND LK TO LAKE BRANT TURN LN	101,117	77,321	-	-	-	-	178,438
GOAL # 7.2	02007015 SWT Tunnels SR434 & SR436	323,998	3,023,419	-	15,600,000	19,500,000	-	38,447,417
GOAL # 7.2	02007020 ROLLING HILLS MULTIPURPOSE TRL	823,060	3,285,313	-	-	-	-	4,108,372
GOAL # 7.2	02007027 WEKIVA SPRNG RD INTERSECT IMPS	366,616	3,387,188	-	-	-	-	3,753,805
GOAL # 7.2	02007092 HILLVIEW DR DRAINAGE RSF	1,665,123	1,945,160	700,000	-	-	-	4,310,282
GOAL # 7.2	02007094 DIRT ROAD PAVING PROGRAM	133,865	(0)	-	1,000,000	1,000,000	-	2,133,865
GOAL # 7.2	02007099 LK EMMA/LONGWOOD HILLS STUDY	276,468	-	-	-	2,600,000	-	2,876,468
GOAL # 7.2	02007101 MILLER RD CULVT DRAINAGE HMGP	202,849	1,278,999	-	-	-	-	1,481,848
GOAL # 7.2	02007102 NEBRASKA AVE BRIDGE DRAIN HMGP	157,344	1,016,963	-	-	-	-	1,174,307
GOAL # 7.2	02007104 NOLAN RD CHANNEL DRAINAGE HMGP	973,620	57,337	-	-	-	-	1,030,957
GOAL # 7.2	02007111 SMITH CANAL/MONROE BASIN STUDY	615,696	260,952	100,000	-	-	-	976,648
GOAL # 7.2	02007124 WILLOW AVE-ALHAMBRA DRAIN HMGP	159,068	3,568,702	-	-	-	-	3,727,770
GOAL # 7.2	02107066 LK MRY BL-SUN DR INTERSECTION	502,526	12,452	-	-	-	-	514,978
GOAL # 7.2	02107072 FOREST BROOK SUBDV DRAINAGE	-	1,629,400	-	-	-	-	1,629,400
GOAL # 7.2	02107077 NARCISSUS AVE ROADWAY IMPROV	1,293,326	612,505	-	-	-	-	1,905,831
GOAL # 7.2	02107099 WHITCOMB DRAINAGE IMPROVEMENT	377,502	9,859	-	-	-	-	387,361
GOAL # 7.2	02107101 LAKE MARY BLVD INTER IMPROVE	842,114	2,397,380	-	-	-	-	3,239,494
GOAL # 7.2	02107103 RED BUG LK @ MIKLER RD SAFETY	12,437	281,517	225,559	-	-	-	519,513
GOAL # 7.2	02207078 TRANSPORTATION MASTER PLAN UPD	582,270	270,770	-	-	-	-	853,040

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD	FY24	FY25	FY26	FY27	FY28	TOTAL
		ACTUALS	CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 7.2	02207083 FIRE STATION 39 ACCESS ROAD	34,302	1,787,736	665,154	-	-	-	2,487,192
GOAL # 7.2	02207084 SLAVIA RD EXTENSON SR426-SR434	293,297	122,440	-	-	-	-	415,737
GOAL # 7.2	02207094 COUNTY LAKE BASIN STUDIES EAST	1,458,698	3,088,378	-	-	-	-	4,547,076
GOAL # 7.2	02207095 USGS GEO SURVEY RAIN MONITORNG	169,490	92,030	-	-	-	-	261,520
GOAL # 7.2	02207096 DEER RUN SUBDV E CULVERT REPLC	-	280,000	-	-	-	-	280,000
GOAL # 7.2	02207097 WOODLAND PH2 SUBDV OUTFALL REP	-	421,225	540,000	-	-	-	961,225
GOAL # 7.2	02207101 OLIVER RD RESURFACING PROJECT	-	271,352	-	-	-	-	271,352
GOAL # 7.2	02207103 NORTHWESTERN BRIDGE REPL ALTMN	151,304	23,840	-	-	-	-	175,144
GOAL # 7.2	02207107 WYMORE RD IMPROVEMENTS - ALT S	827,154	521,898	-	-	-	-	1,349,052
GOAL # 7.2	02207108 WYMORE RD IMPROVEMENTS - 11541	7,567	3,655,780	-	-	-	-	3,663,347
GOAL # 7.2	02307063 KENTUCKY ST IMPROVEMENTS	23,455	1,151,545	-	-	-	-	1,175,000
GOAL # 7.2	02307065 STORMWATER MASTER PLAN	101,852	398,148	-	-	-	-	500,000
GOAL # 7.2	02307067 S RONALD REAGAN RESURFCNG 2023	-	1,762,699	-	-	-	-	1,762,699
GOAL # 7.2	02307080 ORANGE BLV IMPRVM IMP FEE	-	959,037	-	-	-	-	959,037
GOAL # 7.2	02307081 NORTH ST CORRIDOR IMPROVEMENTS	-	655,499	-	-	-	-	655,499
GOAL # 7.2	02307082 LONGWOOD LK MARY RD 2 TO 4 LANES	-	-	-	3,220,000	1,250,000	6,570,000	11,040,000
GOAL # 7.2	02307084 MARKHAM RD (HEATHROW)	4,167	422,195	1,375,647	-	-	-	1,802,009
GOAL # 7.2	02307091 HATTAWAY DR DRAINAGE IMPROV	53,550	712,586	-	-	-	-	766,136
GOAL # 7.2	02307094 HMGP COVID LAKE HARNEY CIR	-	47,583	-	843,440	-	-	891,023
GOAL # 7.2	02307095 HMGP COVID OLD MIMS JUNGLE RD	-	31,299	-	772,363	-	-	803,662
GOAL # 7.2	02307100 WEKIVA SPRINGS RD PAVING	-	550,000	-	-	-	-	550,000
GOAL # 7.2	02307110 IAN HOWELL CREEK DAM SHEETPILE	1,764,367	357,704	-	-	-	-	2,122,071
GOAL # 7.2	02307111 IAN DELEON ST EROSION	74,219	2,935,574	-	-	-	-	3,009,793
GOAL # 7.2	02307112 IAN S COUNTRY CLUB RD FLOODING	47,844	277,106	-	-	-	-	324,950
GOAL # 7.2	02407065 OXFORD RD IMPROVEMENTS 11560	-	17,428,473	-	-	-	-	17,428,473
GOAL # 7.2	02407069 RONALD REAGAN PAVING PHASE 2	-	1,125,000	-	-	-	-	1,125,000
GOAL # 7.2	02407070 W 25TH ST /AIRPORT BLVD PAVE	-	1,500,000	-	-	-	-	1,500,000
GOAL # 7.2	02407071 RED BUG LKE RESURF TUSC-SLAVIA	-	1,582,886	-	-	-	-	1,582,886

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD ACTUALS	FY24	FY25	FY26 FORECAST	FY27 FORECAST	FY28 FORECAST	TOTAL PROJECT COST
			CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 7.2	02407072 SPRING LAKE OUTFALL EXCAVATION	-	50,000	-	-	-	-	50,000
GOAL # 7.2	02407074 AMANDA ST ROAD IMPROVEMENTS	-	140,000	360,000	-	-	-	500,000
GOAL # 7.2	02407075 LOCAL ROAD RESURFACING 11541	-	3,196,546	-	-	-	-	3,196,546
GOAL # 7.2	02407081 RECORDS CENTER BUILDING	-	1,500,000	-	-	-	-	1,500,000
GOAL # 7.2	02407099 SANFORD AVE RAILROAD CROSSING	-	332,134	-	-	-	-	332,134
GOAL # 7.2	02407100 IAN MICHIGAN AVE REPAIRS	-	2,512,519	-	-	-	-	2,512,519
GOAL # 7.2	02407104 IAN RAVEN OUTFALL DRAINAGE	-	39,600	-	-	-	-	39,600
GOAL # 7.2	02407105 SR46 @ AIRPORT BLVD RT TURN LN	-	245,510	-	-	-	-	245,510
GOAL # 7.2	02407106 NRCS-IAN-COST SHARE 11560	-	3,807,893	-	-	-	-	3,807,893
GOAL # 7.2	02407109 SR434 & SR427 INTERSECTION IMP	-	-	7,000,000	-	-	-	7,000,000
GOAL # 7.2	02407110 OXFORD RD IMPROVEMENTS 12606	-	1,510,332	-	-	-	-	1,510,332
GOAL # 7.2	02407111 OXFORD RD IMPROVEMENTS 12608	-	3,723,685	-	-	-	-	3,723,685
GOAL # 7.2	02407112 SLAVIA RD CAPACITY IMP 12608	-	2,201,480	-	-	-	-	2,201,480
GOAL # 7.2	02407113 SR 434 @ SAND LAKE RD WIDENING	-	774,563	-	-	-	-	774,563
GOAL # 7.2	02407114 SR426/CR419 WIDEN PH3 12607	-	680,332	-	-	-	-	680,332
GOAL # 7.2	02507035 MARKHAM WOODS RESURFAC ENCLAV	-	-	1,000,000	-	-	-	1,000,000
GOAL # 7.2	02507037 MARKHAM WOODS RESURF LK MARY E	-	-	1,300,000	-	-	-	1,300,000
GOAL # 7.2	02507039 E LAKE MARY BLVD-US17-92	-	-	1,700,000	-	-	-	1,700,000
GOAL # 7.2	02507041 SANFORD AVE RESURFAC LEMON ST	-	-	1,000,000	-	-	-	1,000,000
GOAL # 7.2	02507046 BOLAND DRAINAGE IMPROVEMENT	-	-	900,000	-	-	-	900,000
GOAL # 7.2	02507047 RAVENNA PK LINCOLN HT DRAINAGE	-	-	765,543	6,596,256	-	-	7,361,799
GOAL # 7.2	99999906 PROGRAM MANAGEMENT (GEC)	11,214,523	3,760,874	-	-	-	-	14,975,397
GOAL # 7.5	01785163 TRAFFIC MAST ARM INSPECTIONS	118,145	400,000	-	-	-	-	518,145
GOAL # 7.5	01785165 TRAFFIC MAST ARMS REFURBISHMNT	1,402,595	555,789	200,000	200,000	200,000	200,000	2,758,384
GOAL # 7.5	01785167 TRAFFIC ATMS-ITMS PROJECTS	4,971,035	461,240	-	-	-	-	5,432,275
GOAL # 7.5	01785169 NEW TRAFFIC SIGNAL CABINETS	3,001,621	1,557,145	900,000	900,000	900,000	900,000	8,158,767
GOAL # 7.5	01785171 VARIABLE MESSAGE SYSTEM UPGRAD	584,503	400,000	-	-	-	-	984,503
GOAL # 7.5	01785310 TRAFFIC STUDIES	599,153	409,515	-	-	-	-	1,008,668

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD ACTUALS	FY24	FY25	FY26 FORECAST	FY27 FORECAST	FY28 FORECAST	TOTAL PROJECT COST
			CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 7.5	01785313 LED STREET SIGN UPGRADE	1,083,723	520,306	150,000	150,000	150,000	150,000	2,204,029
GOAL # 7.5	01785344 MAST ARM REBUILDS	1,954,331	1,636,477	450,000	450,000	450,000	450,000	5,390,809
GOAL # 7.5	01785346 ROADWAY TRAFFIC LANE STRIPING	498,712	420,071	100,000	100,000	100,000	100,000	1,318,783
GOAL # 7.5	01785376 WEKIVA BASIN TMDL	1,053,178	23,032	-	-	-	-	1,076,210
GOAL # 7.5	01785458 EE WILLIAM@WOODLANDS MAST ARM	-	247,208	-	-	-	-	247,208
GOAL # 7.5	01785467 SR 436 @ CASSELTON MAST ARM	280,401	60,033	-	-	-	-	340,434
GOAL # 7.5	01785470 SR 436 @ BALMY BEACH MAST ARM	167,418	370,014	-	-	-	-	537,432
GOAL # 7.5	01785471 SR426@HOWELL BRANCH-MAST ARM	45,105	895,064	-	-	-	-	940,169
GOAL # 7.5	01785571 SCHOOL FLASHER SIGNAL UPGRADES	192,699	406,711	100,000	100,000	100,000	100,000	999,410
GOAL # 7.5	01907039 E. MITCHELL HAMMOCK FIBER UPGR	128,089	36,702	-	-	-	-	164,791
GOAL # 7.5	01907047 CONNECTED VEHICLE/ICM EQUIP	651,026	315,729	300,000	200,000	200,000	200,000	1,866,755
GOAL # 7.5	01907049 TRAFFIC VIDEO DECODING EQUIPMT	319,701	156,251	-	-	-	-	475,952
GOAL # 7.5	01907056 SR436@PEARL CAUSEWAY MAST ARM	283,680	148,524	-	-	-	-	432,204
GOAL # 7.5	01907086 TRAFFIC FIBER OPTIC PULL BOX	676,737	426,285	200,000	200,000	200,000	200,000	1,903,021
GOAL # 7.5	02007159 E.LAKE MARY BVD @ SKY MAST ARM	397,148	47,410	-	-	-	-	444,558
GOAL # 7.5	02107081 CR427@ E LAKE MARY RD SIGNAL	-	400,000	-	-	-	-	400,000
GOAL # 7.5	02107082 SR 434 @ SAND LAKE RD SIGNAL	-	11,231	-	-	-	-	11,231
GOAL # 7.5	02207070 SR436 @ BEAR LAKE RD MAST ARM	43,497	601,486	-	-	-	-	644,983
GOAL # 7.5	02207072 SR436 @ PRAIRIE LAKE MAST ARM	41,026	362,275	-	-	-	-	403,302
GOAL # 7.5	02207073 SR434@E LAKE BRANTLEY MAST ARM	43,117	626,821	-	-	-	-	669,939
GOAL # 7.5	02207074 SR415@CELERY AV TRAFFIC SIGNAL	90,816	27,393	-	-	-	-	118,209
GOAL # 7.5	02207100 E LAKE MARY RD @ OHIO MAST ARM	531,193	25,158	-	-	-	-	556,351
GOAL # 7.5	02207106 BALMY BEACH @ WALMART SIGNAL	167,824	260,299	-	-	-	-	428,123
GOAL # 7.5	02307074 SR 434 ADAPTIVE SIGNALS (10)	-	451,163	-	-	-	-	451,163
GOAL # 7.5	02307075 MAST ARMS-LK MARY BL @ LK EMMA	-	500,000	-	-	-	-	500,000
GOAL # 7.5	02307076 MAST ARMS-LK MARY BLV @ SUN DR	15,516	834,544	-	-	-	-	850,061
GOAL # 7.5	02307077 MAST ARM-LK MARY BL@LK MRY CEN	15,128	639,080	-	-	-	-	654,209
GOAL # 7.5	02307078 MAST ARMS-LK MARY BL@INTERNTNL	14,043	530,605	-	-	-	-	544,648

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD ACTUALS	FY24	FY25	FY26 FORECAST	FY27 FORECAST	FY28 FORECAST	TOTAL PROJECT COST
			CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 7.5	02307079 MAST ARM-TUSKAWILLA@WILLA SPNC	15,556	713,893	-	-	-	-	729,449
GOAL # 7.5	02407066 CR426 @ LOCKWOOD BLVD MAST ARM	-	650,000	-	-	-	-	650,000
GOAL # 7.5	02407067 SR436 @ SR 434 MAST ARM	-	342,133	-	-	-	-	342,133
GOAL # 7.5	02407068 INTERNAT DR @ WAYSIDE MAST ARM	-	600,000	-	-	-	-	600,000
GOAL # 7.5	02407107 17-92 FIBER TRIPLET LKTO SR436	-	260,635	-	-	-	-	260,635
GOAL # 7.5	02507028 LAKE MARY BLVD @ HEATHROW MAST				550,000	-	-	550,000
GOAL # 7.5	02507029 LAKE MARY BL@MKHAM WD MAST ARM				600,000	-	-	600,000
GOAL # 7.5	02507030 LAKE MARY BL @ FOREST MAST ARM				550,000	-	-	550,000
GOAL # 7.5	02507031 CR427 @ HESTER MAST ARM	-	-	750,000	-	-	-	750,000
GOAL # 7.5	02507032 TRAFFIC RADIO TO FIBER CONVRSN	-	-	200,000	-	-	-	200,000
GOAL # 7.5	02507033 TRAFFIC CCTV CAMERAS	-	-	200,000	100,000	100,000	100,000	500,000
GOAL # 7.5	02507034 TRAFFIC LAYER 2 SWITCHES	-	-	100,000	100,000	100,000	100,000	400,000
GOAL # 7.5	02507048 KENTUCKY ST - BROOKWATER RD				736,209	-	-	736,209
GOAL # 7.5	5 POINTS ROADWAY - 3RD GEN				14,285,531	-	-	14,285,531
GOAL # 7.5	CORE SWITCH/FIREWALL UPGRADES				-	250,000	250,000	500,000
GOAL # 7.5	CR427 @ COUNTRY CLUB RD MAST ARM				-	-	-	-
GOAL # 7.5	CR427 @ LONGWOOD HILLS RD MAST ARM				-	-	-	-
GOAL # 7.5	CR427 @ NORTH ST MAST ARM				-	-	-	-
GOAL # 7.5	CR427 FIBER UPGRADE PH2/US 17-92 TO SR 434				-	200,000	-	200,000
GOAL # 7.5	CR427 FIBER UPGRADE PHI/SR434 TO SR436				-	-	200,000	200,000
GOAL # 7.5	CSB SERVER REPLACEMENTS				-	150,000	-	150,000
GOAL # 7.5	GREENWOOD @ LAKE WAY MAST ARM				-	-	600,000	600,000
GOAL # 7.5	HUNT CLUB @ NEEDLES TRAIL MAST ARM				-	-	600,000	600,000
GOAL # 7.5	LAKE MARY @ 4TH ST MAST ARM				600,000	-	-	600,000
GOAL # 7.5	LAKE MARY @ HIDDEN LAKE MAST ARM				-	600,000	-	600,000
GOAL # 7.5	LAKE MARY @ LONGWOOD LAKE MARY MAST ARM				300,000	-	-	300,000
GOAL # 7.5	LAKE MARY @ SIR LAWRENCE MAST ARM				600,000	-	-	600,000
GOAL # 7.5	LAKE MARY @ COLLEGE MAST ARM				-	600,000	-	600,000

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD ACTUALS	FY24	FY25	FY26 FORECAST	FY27 FORECAST	FY28 FORECAST	TOTAL PROJECT COST
			CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 7.5	LAKE MARY BLVD @ LIVE OAK MAST ARM				-	550,000	-	550,000
GOAL # 7.5	PSB SERVER REPLACEMENTS				150,000	-	-	150,000
GOAL # 7.5	RADIO TO FIBER CONVERSION 2 SIGS				200,000	-	-	200,000
GOAL # 7.5	RED BUG LAKE @ EAGLE CIR MAST ARM				-	-	600,000	600,000
GOAL # 7.5	WARRANTED SIGNALS				750,000	750,000	750,000	2,250,000
<b>PUBLIC WORKS DEPT Total</b>		<b>187,141,285</b>	<b>233,948,474</b>	<b>35,221,803</b>	<b>116,895,068</b>	<b>71,733,838</b>	<b>29,495,000</b>	<b>674,435,468</b>
<b>UTILITIES DEPT</b>								
GOAL # 8.2	00021716 WASTEWATER MAIN OVERSIZE & EXT	33,479	200,000	-	50,000	50,000	50,000	383,479
GOAL # 8.2	00021717 POTABLE WATR MAIN OVERSIZE EXT	7,761	100,000	-	50,000	50,000	50,000	257,761
GOAL # 8.2	00040302 UTILITY CIP CAPITALIZED LABOR	-	1,150,000	-	750,000	750,000	750,000	3,400,000
GOAL # 8.2	00056606 LAKE MONROE WTP DEMOLITION	93,284	371,716	-	-	-	-	465,000
GOAL # 8.2	00064565 DRUID HILLS DISTRIBUTION UPGRA	2,422,590	7,526	-	-	-	-	2,430,116
GOAL # 8.2	00064580 MEREDITH MANOR DIST PIPE REHAB	373,823	17,222	-	-	-	-	391,045
GOAL # 8.2	00064582 APPLE VALLEY DISTRIBUTION IMPR	24,994	500,000	-	-	-	-	524,994
GOAL # 8.2	00064590 WATER DISTRIBUT SYSTEM REHAB	342,781	794,816	-	150,000	150,000	150,000	1,587,596
GOAL # 8.2	00065234 WEKIVA PARKWAY UTILITY RELOCAT	14,690,098	2,481,450	-	-	-	-	17,171,548
GOAL # 8.2	00065236 MINOR ROAD UTILITY RELOCATE-PW	518,494	190,984	250,000	150,000	150,000	150,000	1,409,478
GOAL # 8.2	00065237 MINOR ROAD UTILITY RELOCATE-WW	277,090	181,723	650,000	150,000	150,000	150,000	1,558,813
GOAL # 8.2	00065239 OXFORD ROAD UTILITIES IMP	528,605	6,123,515	-	-	-	-	6,652,121
GOAL # 8.2	00065251 17-92 UTILITY RELOCATE LK MR B	1,970,983	348,511	-	-	-	-	2,319,494
GOAL # 8.2	00065284 ORANGE BLV UTILITY RELOCATE-PW	760,973	6,064,836	-	-	-	-	6,825,809
GOAL # 8.2	00065285 COUNTRY CLUB HEIGHT GRAV MAIN	1,704,984	3,972,014	-	-	-	-	5,676,998
GOAL # 8.2	00082924 PUMP STATION UPGRADES	5,292,180	4,190,933	4,000,000	4,600,000	4,300,000	4,800,000	27,183,113
GOAL # 8.2	00083116 WASTEWATER COLLECTION R&R	1,113,442	1,689,692	-	-	100,000	100,000	3,003,134
GOAL # 8.2	00178303 GREENWOOD LAKES WTP DEMOLITION	-	-	-	300,000	-	-	300,000
GOAL # 8.2	00178304 COUNTRY CLUB WTP R&R	-	700,000	100,000	100,000	100,000	100,000	1,100,000
GOAL # 8.2	00178312 GREENWOOD LAKES WTP DEMOLITION	200,798	277,583	-	-	-	-	478,381

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD	FY24	FY25	FY26	FY27	FY28	TOTAL
		ACTUALS	CURRENT BUDGET	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST	PROJECT COST
GOAL # 8.2	00178313 COUNTRY CLUB WTP R&R	65,821	110,007	-	100,000	100,000	100,000	475,828
GOAL # 8.2	00181605 YANKEE LAKE SURFACE WTP R&R	459,220	256,693	100,000	-	-	100,000	915,912
GOAL # 8.2	00195209 YANKEE LAKE WRF R&R	3,130,521	3,897,427	-	-	200,000	200,000	7,427,948
GOAL # 8.2	00195718 SER WTP OZONE SIDESTREAM	515,498	57,195	-	-	-	-	572,692
GOAL # 8.2	00195785 SOUTHEAST REGIONAL WTP R&R	79,327	-	-	100,000	100,000	100,000	379,327
GOAL # 8.2	00201103 CONSOLIDATED USE PERMIT RENEW	782,535	98,043	-	-	-	-	880,578
GOAL # 8.2	00203213 LAKE HAYES WTP DEMOLITION	95,573	329,427	-	-	-	-	425,000
GOAL # 8.2	00203311 LAKE HARRIET WTP DEMOLITION	46,351	53,400	-	-	-	-	99,751
GOAL # 8.2	00203313 LAKE BRANTLEY WTP DEMOLITION	63,656	54,000	-	-	-	-	117,656
GOAL # 8.2	00203315 DRUID HILLS WTP DEMOLITION	95,381	68,350	-	-	-	-	163,731
GOAL # 8.2	00203317 APPLE VALLEY WTP DEMOLITION	71,597	91,200	-	-	-	-	162,797
GOAL # 8.2	00216426 IRON BRIDGE WW AGREEMENT	8,679,416	5,375,244	6,388,630	1,200,000	1,200,000	1,200,000	24,043,290
GOAL # 8.2	00216704 HEATHROW WTP DEMOLITION	91,537	848,269	-	-	-	-	939,806
GOAL # 8.2	00216732 MARKHAM WTP R&R	684,498	646,248	250,000	-	150,000	150,000	1,880,746
GOAL # 8.2	00227416 GWL WRF R&R	2,191,144	5,921,034	-	150,000	150,000	150,000	8,562,178
GOAL # 8.2	00227420 PUMP STATION GENERATOR IMPMTS	3,768,981	989,010	-	-	-	-	4,757,990
GOAL # 8.2	00243505 INDIAN HILLS WTP R&R	288,603	200,000	-	150,000	150,000	150,000	938,603
GOAL # 8.2	00243506 LYNWOOD WTP R&R	-	200,000	-	150,000	150,000	150,000	650,000
GOAL # 8.2	00255203 UTILITIES MASTER PLAN	1,491,016	1,117,682	-	500,000	-	-	3,108,698
GOAL # 8.2	00283004 SSNOCWTA INFILTRATN INFLOW I&I	947,198	329,470	-	-	-	-	1,276,668
GOAL # 8.2	00283005 NE-NW RW SYSTEM OPTIMIZATION	98,574	351,651	3,500,000	3,500,000	-	-	7,450,225
GOAL # 8.2	00283009 WATER SYSTEM AUDIT LEAK DETECT	125,050	134,800	150,000	150,000	150,000	150,000	859,850
GOAL # 8.2	02108044 RECHARGE FEASIBILITY STUDY	98,911	421,888	-	4,000,000	-	-	4,520,799
GOAL # 8.2	02108055 HIGHLAND PINES UTILITIES UPGRA	296,028	3,310,964	-	-	-	-	3,606,992
GOAL # 8.2	02108059 SLAVIA RD UTILITY RELOCATION	179,010	291,028	-	-	-	-	470,038
GOAL # 8.2	02208023 HYDROLIC MODEL UPDATE	7,149	292,851	50,000	50,000	50,000	50,000	500,000
GOAL # 8.2	02208025 OXFORD RD PW IMPR (SCPW)	-	617	-	100,000	-	-	100,617
GOAL # 8.2	02208026 RINEHART RD FM VALVES & METER	24,496	1,785,504	-	-	-	-	1,810,000



# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD ACTUALS	FY24	FY25	FY26 FORECAST	FY27 FORECAST	FY28 FORECAST	TOTAL PROJECT COST
			CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 8.2	02208027 HOWELL ESTAT PUMP STATION REPL	-	2,400,000	-	-	-	-	2,400,000
GOAL # 8.2	02208029 17-92/PRIARIE LAKE UTILITY ADJ	56,636	2,081,862	-	1,200,000	-	-	3,338,499
GOAL # 8.2	02208034 SOUTHEAST REGIONA WTP LOX TANK	268,924	16,076	-	-	-	-	285,000
GOAL # 8.2	02208037 STORAGE TANK R&R	-	969,000	200,000	200,000	200,000	400,000	1,969,000
GOAL # 8.2	02208039 HOLISTIC WATER POLICY	268,227	111,773	-	-	-	-	380,000
GOAL # 8.2	02308022 WRF IMPROVE / PERMIT RENEWAL	111,121	388,879	-	300,000	-	-	800,000
GOAL # 8.2	02308023 UTILITY RELOCATES ROLLING HILL	-	1,400,000	200,000	-	-	-	1,600,000
GOAL # 8.2	02308024 KEWANNEE LIFT STN COLLECTN IMP	82,611	1,667,389	1,100,000	-	-	-	2,850,000
GOAL # 8.2	02308025 SEPTIC TO SEWER COLLECTION IMP	-	-	50,000	-	-	-	50,000
GOAL # 8.2	02308026 WTP PROCESS IMPROVEMENTS	-	350,000	-	-	-	-	350,000
GOAL # 8.2	02308027 LOCKWOOD BLVD PIPE REPLACEMENT	1,364,674	2,485,326	-	-	-	-	3,850,000
GOAL # 8.2	02308028 MCCULLOCH RD RECLAIM LINE REP	658,723	22,300	-	-	-	-	681,023
GOAL # 8.2	02308030 SEPTIC TO SEWER - WEKIVA MATCH	31,829	9,218,171	-	-	-	-	9,250,000
GOAL # 8.2	02408027 HIGHLAND PINES UTIL UPGRADE-PW	-	4,000,000	3,200,000	3,200,000	-	-	10,400,000
GOAL # 8.2	02408029 INTERCONNECT IMPROVEMENTS	-	500,000	1,800,000	1,800,000	-	-	4,100,000
GOAL # 8.2	02408031 IRON BRIDGE FLOW METER	-	150,000	-	-	-	-	150,000
GOAL # 8.2	02408032 YANKEE LAKE SWTP OPTIMIZATION	-	150,000	50,000	50,000	-	-	250,000
GOAL # 8.2	02408033 CARRILON UTILITY MODIFICATIONS	-	400,000	1,500,000	2,000,000	-	-	3,900,000
GOAL # 8.2	02408038 LEAD SERVICE LINE - SRF 51%	-	767,605	-	-	-	-	767,605
GOAL # 8.2	02408041 SER WTP R&R	-	350,000	100,000	-	-	-	450,000
GOAL # 8.2	02408042 OXFORD RD - WATER CONNECT	-	1,066,840	-	-	-	-	1,066,840
GOAL # 8.2	02408043 OXFORD RD - SEWER CONNECT	-	2,743,302	-	-	-	-	2,743,302
GOAL # 8.2	02508055 SANITARY SEWER COL SYS CCTV	-	-	800,000	-	-	-	800,000
GOAL # 8.2	02508058 PUMP STATION GENERATOR RENEWAL	-	-	2,100,000	-	-	-	2,100,000
GOAL # 8.2	02508059 MRK WTP OZONE IMPROVEMENTS	-	-	750,000	-	-	-	750,000
GOAL # 8.2	02508060 FIRE HYDRANT R&R FY25/26	-	-	400,000	400,000	-	-	800,000
GOAL # 8.2	02508061 GWL WRF GENERATOR REPLACEMENT	-	-	350,000	2,100,000	-	-	2,450,000
GOAL # 8.2	02508062 SER WRF GENERATOR REPLACEMENT	-	-	350,000	-	2,100,000	-	2,450,000

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD	FY24	FY25	FY26	FY27	FY28	TOTAL
		ACTUALS	CURRENT BUDGET	ADOPTED BUDGET				
GOAL # 8.2	02508063 YKL WRF GENERATOR REPLACEMENT	-	-	350,000	2,100,000	-	-	2,450,000
GOAL # 8.2	02508064 CHEMICAL TANK R&R	-	-	300,000	-	-	-	300,000
GOAL # 8.2	02508065 ST JOHNS APTS WATER & SEWER	-	-	250,000	1,500,000	-	-	1,750,000
GOAL # 8.2	02508066 FM & ARV IMPROVEMENTS FY25/26	-	-	100,000	700,000	-	700,000	1,500,000
GOAL # 8.2	02508067 17-92/PRIARIE LK UTILITY 40102	-	-	600,000	-	-	-	600,000
GOAL # 8.2	02508068 17-92/PRIARIE LK UTILITY 40103	-	-	600,000	-	-	-	600,000
GOAL # 8.2	02508069 CLLCTNS IMPRVMNTS - KEW 40103	-	-	1,100,000	-	-	-	1,100,000
GOAL # 8.2	CC WTP OZONE IMPROVEMENTS	-	-	-	300,000	750,000	-	1,050,000
GOAL # 8.2	COUNTRY ROAD LOOP WM	-	-	-	-	550,000	-	550,000
GOAL # 8.2	GWL ELEVATED HEADWORKS AND R&R	-	-	-	4,200,000	-	-	4,200,000
GOAL # 8.2	GWL WRF IMPROVEMENTS	-	-	-	1,000,000	20,000,000	20,000,000	41,000,000
GOAL # 8.2	HAMPTON MASTER UPGRADE	-	-	-	4,850,000	-	-	4,850,000
GOAL # 8.2	RECLAIMED WATER PROJECTS	-	-	-	-	5,000,000	5,000,000	10,000,000
GOAL # 8.2	SCADA CONTROLLER IMPROVEMENT	-	-	-	1,750,000	2,000,000	1,000,000	4,750,000
<b>UTILITIES DEPT Total</b>		<b>57,576,195</b>	<b>87,833,045</b>	<b>31,688,630</b>	<b>44,100,000</b>	<b>38,800,000</b>	<b>35,900,000</b>	<b>295,897,870</b>

## ENVIRONMENTAL SERVICES DEPT

GOAL # 9.2	00160803 LANDFILL ACCESS RD PAVING	266,295	751,410	-	-	-	-	1,017,704
GOAL # 9.2	00201902 TRANSF ST TIPPING FLOOR RESURF	1,236,787	2,053,795	-	-	-	-	3,290,582
GOAL # 9.2	00244516 OSCEOLA ROAD LANDFILL TELEMETR	455,261	998,442	-	-	-	-	1,453,703
GOAL # 9.2	00244517 TRANSFER STATION REFURBISHMENT	1,292,506	416,146	200,000	200,000	200,000	200,000	2,508,652
GOAL # 9.2	00244522 LANDFILL PUMP STATION REPLACEM	276,575	559,138	-	-	250,000	-	1,085,713
GOAL # 9.2	00244604 LANDFILL GAS SYSTEM EXPANSION	2,919,058	287,425	1,500,000	200,000	200,000	200,000	5,306,483
GOAL # 9.2	00281204 GENERAL LANDFILL REFURBISHMENT	216,971	210,308	-	400,000	200,000	200,000	1,227,279
GOAL # 9.2	00281205 LANDFILL RD & CITIZEN UPGRADE	115,949	2,280,312	-	-	-	-	2,396,261
GOAL # 9.2	02109027 LANDFILL STORMWATER SYSTEM	107,958	162,042	100,000	100,000	100,000	100,000	670,000
GOAL # 9.2	02109034 TRANSFER STATION SCALEHOUSE	-	200,000	2,000,000	-	-	-	2,200,000
GOAL # 9.2	02509029 LANDFILL TIRE/METAL/PAD REPAIR	-	-	250,000	-	-	-	250,000

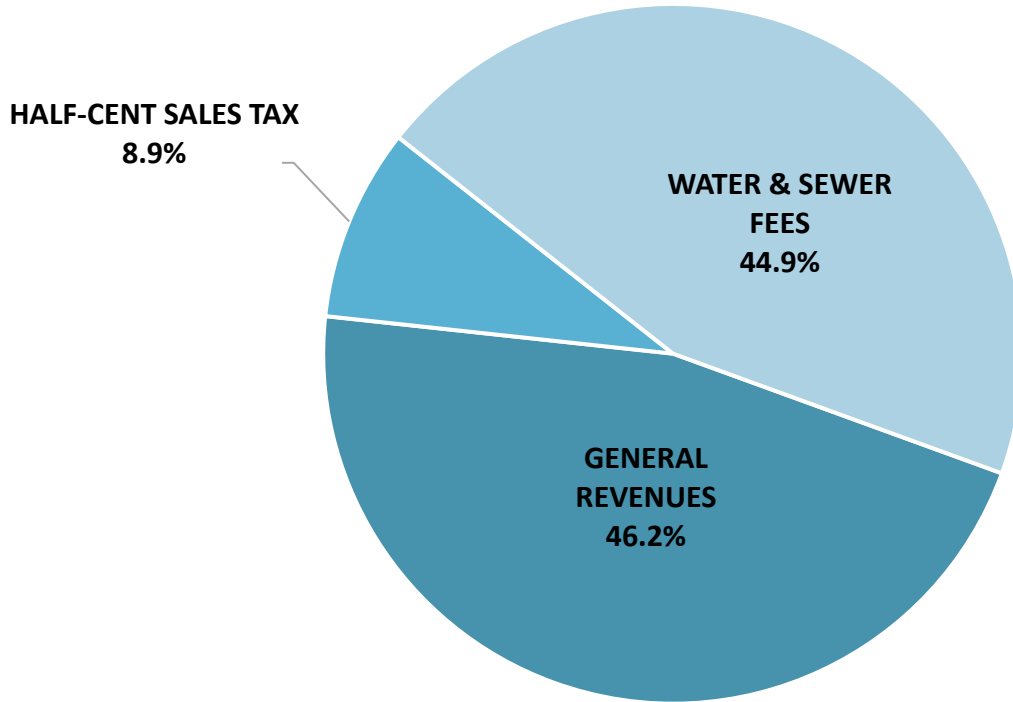
# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) BY DEPARTMENT

DEPT - GOAL	BUSINESS UNIT NAME	LTD	FY24	FY25	FY26	FY27	FY28	TOTAL
		ACTUALS	CURRENT BUDGET	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST	PROJECT COST
<b>GOAL # 9.2</b>	STORMWATER INFRASTRUCTURE EXPANSION		-	-	-	-	-	-
<b>GOAL # 9.4</b>	02207099 LITTLE WEKIVA RIVER REST PROJ	1,308,078	1,328,996	-	-	-	-	2,637,074
<b>GOAL # 9.4</b>	02507043 LK HOWELL HYDRO NUTRIENT	-	-	250,000	250,000	-	-	500,000
<b>GOAL # 9.4</b>	02507044 LITTLE WEKIVA SEDIMENT	-	-	100,000	-	-	-	100,000
<b>GOAL # 9.4</b>	02507045 WATER QUALITY MASTER PLAN	-	-	250,000	250,000	-	-	500,000
<b>ENVIRONMENTAL SERVICES DEPT Total</b>		<b>8,195,437</b>	<b>9,248,014</b>	<b>4,650,000</b>	<b>1,400,000</b>	<b>950,000</b>	<b>700,000</b>	<b>25,143,451</b>
<b>EMERGENCY MANAGEMENT DEPT</b>								
<b>GOAL # 10.3</b>	02410004 ARPA MICROWAVE UPGRADES ARPA	-	3,400,000	-	-	-	-	3,400,000
<b>EMERGENCY MANAGEMENT DEPT Total</b>		<b>-</b>	<b>3,400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,400,000</b>
<b>FLEET &amp; FACILITIES DEPT</b>								
<b>GOAL # 12.1</b>	01785964 JUVENILE ASSESSMNT CENTER BLDG	1,902,114	92,311	-	-	-	-	1,994,425
<b>GOAL # 12.1</b>	02107085 5 POINTS DEV - COURT ANNEX	37,602,596	5,888,159	-	-	-	-	43,490,755
<b>GOAL # 12.1</b>	02107086 5 POINTS DEV - CJC RENOVATION	3,143,373	78,643,578	5,000,000	-	-	-	86,786,951
<b>GOAL # 12.1</b>	02107087 5 POINTS DEV - PARKING GARAGE	12,849,048	3,733,602	-	-	-	-	16,582,650
<b>GOAL # 12.1</b>	02107088 5 POINTS DEV - ENERGY PLANT	15,981,243	6,991,057	-	-	-	-	22,972,300
<b>FLEET &amp; FACILITIES DEPT Total</b>		<b>71,478,373</b>	<b>95,348,708</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,827,081</b>
<b>RESOURCE MANAGEMENT DEPT</b>								
<b>GOAL # 18.6</b>	02218006 DEER RUN IMPROVEMENTS MSBU	-	380,827	-	-	-	-	380,827
<b>GOAL #18.6</b>	01918002 ROLLING HILLS REMEDIATION	1,467,436	34,676	-	-	-	-	1,502,112
<b>RESOURCE MANAGEMENT DEPT Total</b>		<b>1,467,436</b>	<b>415,503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,882,939</b>
<b>Grand Total</b>		<b>347,711,143</b>	<b>468,015,735</b>	<b>92,635,433</b>	<b>187,394,822</b>	<b>129,868,465</b>	<b>74,073,000</b>	<b>1,299,698,598</b>



# SUMMARY OF OUTSTANDING DEBT

Total Outstanding Debt \$422.3 Million



As of October 1, 2024, Seminole County has a total of \$422.3 million of outstanding debt, including bonds and bank loans, which is manageable within existing revenues. Our annual debt services have minimal effect on current operations. The outstanding debt is secured by multiple revenue sources. The majority of outstanding debt is secured by revenues from the Water and Sewer System.

## The following are revenue pledges for County debt outstanding:

- **General Revenues:** General revenues are non-ad valorem revenues. The County has a covenant to budget and appropriate non-ad valorem revenues to secure the Series 2014 Special Obligation Bonds, and Series 2021 Capital Improvement Revenue Bonds which refunded Series 2013A and 2013B Capital Improvement Revenue Bonds in February 2021.
- **Sales Tax:** The State levies a 6 percent sales tax of which a portion of net proceeds is transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund for distributions by the Department of Revenue pursuant to Section 218.61 of the Florida Statutes. The County's Sales Tax Bonds are secured by half-cent sales tax revenue.
- **Water and Sewer Revenues:** The County owns and operates a combined water and wastewater treatment system, associated distribution, collection and effluent disposal facilities. The County's Water and Sewer Bonds are secured by a pledge of net revenues derived from the ownership and operation of the system and connection fees.
- **Legal Debt Limits:** The Constitution of the State of Florida, Statute 200.181 and Seminole County has not taken action to set legal debt limits. However, debt capacity measures such as direct and overall debt per capita and debt per taxable property value are evaluated prior to the issuance of debt.

## SUMMARY OF OUTSTANDING DEBT

### Capital Improvement Bonds (*Bank Loans*):

The \$10,000,000 and \$8,140,000 Capital Improvement Revenue Bonds, Series 2013A and 2013B (respectively) were issued to refund the \$20,125,000 Capital Improvement Revenue Bonds, Series 2010. The Series 2010 Bonds were issued to refund the \$24,060,000 Sales Tax Revenue Refunding Bonds, Series 1998. The Series 2013A and 2013B Bonds are secured by general revenues.

The \$22,000,000 Capital Improvement Revenue Bond, Series 2012 was issued to provide financing for the Public Safety Communications P25 Radio Tower Rebuild Projects. The Series 2012 Bond is secured by County Shared Revenues (Guaranteed Entitlement Funds).

The \$19,674,000 Capital Improvement Revenue Bond, Series 2021 was issued to refund the 2013A and 2013B Bonds secured by general revenues and the 2012 Capital Improvement Revenue Bond which was secured by County Shared Revenues.

FISCAL YEAR	PRINCIPAL DUE	INTEREST DUE	TOTAL DUE	PRINCIPAL BALANCE
<b>FY25</b>	3,052,000.00	91,674.20	3,143,674.20	7,769,000
<b>FY26</b>	3,087,000.00	55,660.60	3,142,660.60	4,717,000
<b>FY27</b>	1,630,000.00	19,234.00	1,649,234.00	1,630,000
<b>Grand Total</b>	<b>7,769,000.00</b>	<b>166,568.80</b>	<b>7,935,568.80</b>	<b>14,116,000</b>

## SUMMARY OF OUTSTANDING DEBT

### Special Obligation Bonds:

The \$28,000,000 Special Obligation Bonds, Series 2014 were issued to finance a portion of the costs of the acquisition, construction, equipping and installation of certain capital improvements including, without limitation, a new County Sports Complex and renovations to Soldiers Creek Park. The Series 2014 Bonds are secured by general revenues.

The \$165,175,000 Special Obligation Revenue Bonds, Series 2022 were issued to repay in full the County's outstanding Capital Improvement Bond Anticipation Note, Series 2020, the proceeds of which were used to provide interim financing for the acquisition, construction, equipping and installation of the County's Five Points Development Project; finance the costs of the Project and pay costs of issuance of the Series 2022 bonds.

FISCAL YEAR	PRINCIPAL DUE	INTEREST DUE	TOTAL DUE	PRINCIPAL BALANCE
<b>FY25</b>	745,000.00	9,234,225.00	9,979,225.00	187,180,000
<b>FY26</b>	775,000.00	9,204,425.00	9,979,425.00	186,435,000
<b>FY27</b>	805,000.00	9,173,425.00	9,978,425.00	185,660,000
<b>FY28</b>	830,000.00	9,147,262.50	9,977,262.50	184,855,000
<b>FY29</b>	860,000.00	9,119,250.00	9,979,250.00	184,025,000
<b>FY30</b>	890,000.00	9,089,150.00	9,979,150.00	183,165,000
<b>FY31</b>	920,000.00	9,056,887.50	9,976,887.50	182,275,000
<b>FY32</b>	5,525,000.00	9,023,537.50	14,548,537.50	181,355,000
<b>FY33</b>	5,785,000.00	8,759,225.00	14,544,225.00	175,830,000
<b>FY34</b>	6,090,000.00	8,457,987.50	14,547,987.50	170,045,000
<b>FY35</b>	6,410,000.00	8,140,862.50	14,550,862.50	163,955,000
<b>FY36</b>	6,730,000.00	7,817,125.00	14,547,125.00	157,545,000
<b>FY37</b>	7,070,000.00	7,477,100.00	14,547,100.00	150,815,000
<b>FY38</b>	7,425,000.00	7,119,737.50	14,544,737.50	143,745,000
<b>FY39</b>	7,805,000.00	6,744,250.00	14,549,250.00	136,320,000
<b>FY40</b>	8,195,000.00	6,349,450.00	14,544,450.00	128,515,000
<b>FY41</b>	8,575,000.00	5,967,743.76	14,542,743.76	120,320,000
<b>FY42</b>	8,995,000.00	5,550,325.00	14,545,325.00	111,745,000
<b>FY43</b>	9,435,000.00	5,112,387.50	14,547,387.50	102,750,000
<b>FY44</b>	9,895,000.00	4,652,931.26	14,547,931.26	93,315,000
<b>FY45</b>	8,735,000.00	4,171,000.00	12,906,000.00	83,420,000
<b>FY46</b>	9,175,000.00	3,734,250.00	12,909,250.00	74,685,000
<b>FY47</b>	9,630,000.00	3,275,500.00	12,905,500.00	65,510,000
<b>FY48</b>	10,115,000.00	2,794,000.00	12,909,000.00	55,880,000
<b>FY49</b>	10,620,000.00	2,288,250.00	12,908,250.00	45,765,000
<b>FY50</b>	11,150,000.00	1,757,250.00	12,907,250.00	35,145,000
<b>FY51</b>	11,705,000.00	1,199,750.00	12,904,750.00	23,995,000
<b>FY52</b>	12,290,000.00	614,500.00	12,904,500.00	12,290,000
<b>Grand Total</b>	<b>187,180,000.00</b>	<b>175,031,787.52</b>	<b>362,211,787.52</b>	<b>3,526,540,000</b>

## SUMMARY OF OUTSTANDING DEBT

### Sales Tax Bonds:

The \$29,810,000 Sales Tax Revenue Refunding Bond, Series 2015 (*bank loan*) was issued to refund the outstanding Sales Tax Revenue Bonds, Series 2005A. The \$35,365,000 Sales Tax Revenue Bonds, Series 2005A were issued to finance the renovation and expansion of the County’s John E. Polk Correctional Facility. The \$39,700,000 Sales Tax Revenue Refunding Bonds, Series 2005B were issued to advance refund the Series 2001 Bonds maturing in the years 2012 through 2031. The Sales Tax Bonds are secured by half-cent sales tax revenue.

FISCAL YEAR	PRINCIPAL DUE	INTEREST DUE	TOTAL DUE	PRINCIPAL BALANCE
<b>FY25</b>	3,530,000.00	1,449,562.50	4,979,562.50	37,605,000
<b>FY26</b>	3,670,000.00	1,299,300.00	4,969,300.00	34,075,000
<b>FY27</b>	5,645,000.00	1,142,237.50	6,787,237.50	30,405,000
<b>FY28</b>	5,855,000.00	932,225.00	6,787,225.00	24,760,000
<b>FY29</b>	6,075,000.00	713,387.50	6,788,387.50	18,905,000
<b>FY30</b>	6,295,000.00	485,337.50	6,780,337.50	12,830,000
<b>FY31</b>	6,535,000.00	247,800.00	6,782,800.00	6,535,000
<b>Grand Total</b>	<b>37,605,000.00</b>	<b>6,269,850.00</b>	<b>43,874,850.00</b>	<b>165,115,000</b>



## SUMMARY OF OUTSTANDING DEBT

### Water and Sewer Bonds:

The \$149,270,000 Water and Sewer Revenue Refunding Bonds, Series 2015A were issued to advance refund the outstanding Water and Sewer Revenue Refunding Bonds, Series 2006; and the \$32,025,000 Water and Sewer Revenue Refunding Bonds, Series 2015B were issued to refund the outstanding Water and Sewer Revenue Refunding Bonds, Series 2005. The \$5,255,000 Water and Sewer Revenue Bonds, Series 2010A and \$70,705,000 Water and Sewer Revenue Bonds, Series 2010B (Federally Taxable Build America Bonds – Direct Subsidy) were issued to finance the cost of acquisition, construction and installation of certain additions and improvements to the water and wastewater system.

The \$62,105,000 Water and Sewer Revenue Refunding Bonds, Series 2019 were issued to refund the outstanding Water and Sewer Revenue Bonds, Series 2010B.

FISCAL YEAR	PRINCIPAL DUE	INTEREST DUE	TOTAL DUE	PRINCIPAL BALANCE
<b>FY25</b>	8,635,000.00	7,864,800.00	16,499,800.00	189,775,000
<b>FY26</b>	9,065,000.00	7,437,050.00	16,502,050.00	181,140,000
<b>FY27</b>	9,555,000.00	6,988,000.00	16,543,000.00	172,075,000
<b>FY28</b>	10,030,000.00	6,515,000.00	16,545,000.00	162,520,000
<b>FY29</b>	10,435,000.00	6,108,850.00	16,543,850.00	152,490,000
<b>FY30</b>	10,855,000.00	5,686,200.00	16,541,200.00	142,055,000
<b>FY31</b>	11,295,000.00	5,246,550.00	16,541,550.00	131,200,000
<b>FY32</b>	11,755,000.00	4,789,050.00	16,544,050.00	119,905,000
<b>FY33</b>	12,230,000.00	4,312,800.00	16,542,800.00	108,150,000
<b>FY34</b>	12,715,000.00	3,823,600.00	16,538,600.00	95,920,000
<b>FY35</b>	13,215,000.00	3,321,500.00	16,536,500.00	83,205,000
<b>FY36</b>	13,740,000.00	2,799,600.00	16,539,600.00	69,990,000
<b>FY37</b>	13,270,000.00	2,250,000.00	15,520,000.00	56,250,000
<b>FY38</b>	13,785,000.00	1,719,200.00	15,504,200.00	42,980,000
<b>FY39</b>	14,320,000.00	1,167,800.00	15,487,800.00	29,195,000
<b>FY40</b>	14,875,000.00	595,000.00	15,470,000.00	14,875,000
<b>Grand Total</b>	<b>189,775,000.00</b>	<b>70,625,000.00</b>	<b>260,400,000.00</b>	<b>1,751,725,000</b>

(1) Gross of Build America Bonds (BABs) Subsidy

# TOTAL COUNTY DEBT OUTSTANDING

ISSUE AND PURPOSE	FUND	OUTSTANDING PRINCIPAL 10/1/2024	FY25 PRINCIPAL PAYMENT	FY25 INTEREST PAYMENT	OUTSTANDING PRINCIPAL 09/30/2025
<b><i>SPECIAL OBLIGATION / REVENUE DEBT</i></b>					
<b>2005B SALES TAX REVENUE REFUNDING BOND</b>					
ENDS 2031	22500	\$18,525,000	\$2,255,000	\$972,563	\$16,270,000
<b>2014 SPECIAL OBLIGATION BONDS</b>					
ENDS 2044	21235	\$22,005,000	\$745,000	\$894,250	\$21,260,000
<b>2015 SALES TAX REVENUE REFUNDING BOND</b>					
ENDS 2031 - BANK LOAN	22500	\$19,080,000	\$1,275,000	\$477,000	\$17,805,000
<b>2021 CAPITAL IMP REV BOND</b>					
ENDS 2027 - BANK LOAN	22600	\$7,769,000	\$3,052,000	\$91,674	\$4,717,000
<b>2022 SPEC OB BOND FIVE PTS DEV</b>					
ENDS 2052	21250	\$165,175,000	\$0	\$8,339,975	\$165,175,000
<b><i>SPECIAL OBLIGATION / REVENUE DEBT Total</i></b>		<b><i>\$232,554,000</i></b>	<b><i>\$7,327,000</i></b>	<b><i>\$10,775,462</i></b>	<b><i>\$225,227,000</i></b>
<b><i>ENTERPRISE DEBT</i></b>					
<b>2010A WATER &amp; SEWER REVENUE BONDS</b>					
ENDS 2026	40100	\$820,000	\$400,000	\$32,800	\$420,000
<b>2015A WATER &amp; SEWER REFUNDING BONDS</b>					
ENDS 2036	40100	\$126,850,000	\$8,235,000	\$5,333,600	\$118,615,000
<b>2019 WATER &amp; SEWER REFUNDING BONDS</b>					
ENDS 2040	40100	\$62,105,000	\$0	\$2,498,400	\$62,105,000
<b><i>ENTERPRISE DEBT Total</i></b>		<b><i>\$189,775,000</i></b>	<b><i>\$8,635,000</i></b>	<b><i>\$7,864,800</i></b>	<b><i>\$181,140,000</i></b>
<b>TOTAL BONDED DEBT</b>		<b>\$422,329,000</b>	<b>\$15,962,000</b>	<b>\$18,640,262</b>	<b>\$406,367,000</b>

# PLEGGED REVENUE COVERAGE

(Amounts Expressed in Thousands)

FISCAL YEAR	ANNUAL CONSUMPTION BILLED (MILLION GALLONS)			CHARGES			NET AVAIL		DEBT SERVICE		COVERAGE NET AVAIL	
	WATER	SEWER	RECLAIMED	FOR SVCS AND OTHER	LESS: OPERATING EXPENSES	NET AVAIL REV	TOTAL CONNECTION FEES	REV & CONNECTION FEES	PRINCIPAL	INTEREST	NET AVAIL	REV & CONNECTION FEES
FY25 ADOPTED	5,514	3,840	1,380	77,995	47,114	30,881	2,825	33,706	8,635	7,865	1.87	2.04
FY24 ADOPTED	5,508	3,828	1,394	72,595	44,668	27,927	3,325	31,252	8,235	8,272	1.69	1.89
FY23 ACTUALS*	5,454	3,756	1,460	78,391	39,239	39,152	1,544	40,696	7,840	8,659	2.37	2.47
FY22 ACTUALS*	5,497	3,820	1,392	66,040	33,939	32,101	3,151	35,252	6,895	8,999	2.02	2.22
FY21 ACTUALS*	5,444	3,732	1,490	64,891	32,515	32,376	3,140	35,516	6,570	9,322	2.04	2.23
FY20 ACTUALS*	5,482	1,531	3,720	65,700	32,733	32,967	4,490	37,457	6,260	14,280	1.60 <sup>1</sup>	1.82 <sup>1</sup>
FY19 ACTUALS*	5,400	1,798	3,689	64,081	28,795	35,286	5,065	40,351	5,820	11,969	1.98	2.27
FY18 ACTUALS*	5,372	1,718	3,745	60,031	27,523	32,508	2,251	34,759	5,550	12,240	1.83	1.95
FY17 ACTUALS*	5,824	1,800	3,961	59,821	28,103	31,718	4,524	36,242	5,285	12,499	1.78	2.04
FY16 ACTUALS*	5,683	1,569	3,912	55,804	25,732	30,072	2,465	32,537	5,190	12,750	1.68	1.81
FY15 ACTUALS*	5,572	1,405	3,912	53,966	23,201	30,765	2,243	33,008	5,340	13,980	1.59	1.71
FY14 ACTUALS*	5,521	1,296	3,863	51,087	23,901	27,186	3,257	30,443	5,060	14,645	1.38	1.54
FY13 ACTUALS*	5,649	1,288	3,940	48,905	22,691	26,214	2,522	28,736	4,800	14,910	1.33	1.46
FY12 ACTUALS*	5,965	1,452	4,175	50,444	21,971	28,473	1,247	29,720	4,550	15,154	1.45	1.51

DEBT COVERAGE CALCULATION	
	FY23 ACTUALS
Total Charges for Service	78,391
Total Operating Expenses	39,239
Net Revenue	39,152
Annual Debt Service (2023)	16,499
<b>Coverage Test 1 - 110% Required</b>	<b>237%</b>
Add: Water and Wastewater Connection Fee Revenue	1,544
Net Revenue with Connection Fee Revenues	40,696
Annual Debt Service (2023)	16,499
<b>Coverage Test 2 - 125% Required</b>	<b>247%</b>

The table to the left shows the debt coverage calculations based upon the net revenues and bond payments for the FY 2022/23. The net revenues met test No. 1 (the 110 percent requirement for Net Revenue coverage of the amortization costs) with a coverage of 237 percent and rate test No. 2 (the 125 percent requirement for the Net Revenue plus Connection Fees coverage) with a coverage of 247 percent. These levels of coverage reflect sound financial performance, management of the debt burden, and above average operating margins.

\* Actuals are based on the Seminole County 2023 Annual Comprehensive Financial Report with the information available at the time the FY 2024/25 Adopted Book was composed. Details regarding the County's outstanding debt can be found in the notes to the financial statements. Charges for services and other includes investment earnings not connection fees. Operating expenses do not include interest or depreciation.

<sup>1</sup> The Debt Service Coverage ratio decreased in fiscal year 2020 due to a payment of \$4,133,399 for debt services associated with the refunding of the Water and Sewer Revenue Bonds, Series 2010B. On October 1, 2019, the County issued its Water and Sewer Revenue Refunding Bonds, Series 2019, the proceeds of which were used to defease the Series 2010B Bonds. As part of the refunding transaction, the County remitted \$4,113,399 to the Escrow Agent to reduce the outstanding principal of the Series 2010B Bonds.

## ASSIGNED UNDERLYING RATINGS

The following are Seminole County’s assigned ratings for bonds outstanding, excluding bank loans. Seminole County has consistently maintained high quality ratings.

Rating Date	Credit	Moody’s	S&P
	Issuer Rating <sup>(5)</sup>	Aa1	AA+
September 2022	Special Obligation Bonds	Aa1	AA+
August 2019	Water and Sewer Bonds <sup>(4)</sup>	Aa2	AA+
April 2015	Water and Sewer Bonds <sup>(3)</sup>	Aa2	AA
February 2014	Special Obligation Bonds <sup>(2)</sup>	Aa2	AA-
January 2006	Sales Tax Revenue Bonds <sup>(1)</sup>	Aa2	AA

(1) Standard and Poor’s upgrade September 2006.

(2) Rating re-affirmed by Moody’s and by Standard & Poor’s February 2014.

(3) Rating re-affirmed by Moody’s and upgraded by Standard & Poor’s April 2015.

(4) Rating re-affirmed by Moody’s and upgraded to AA+ by Standard & Poor’s August 2019.

(5) Rating re-affirmed by Moody’s November 2022; upgraded in January 2023 and upgraded by Standard & Poor’s September 2022.

### Rating Definitions:

An underlying rating is a published assessment of a particular debt issue’s credit quality absent credit enhancement.

Moody’s rates bond issues from “Aaa” to “C”. Bonds which are rated “Aaa” are judged to be of the highest quality, with minimal credit risk. Moody’s applies numerical modifiers 1, 2, and 3 in each rating classification from “Aa” through “Caa”. The modifier 1 indicates that the issue ranks in the higher end of the rating category; the modifier 2 indicates a mid-range ranking; and the modifier 3 indicates that the issue ranks in the lower end of the category.

Standard & Poor’s rates bond issues from “AAA” to “D”. Bonds which are rated “AAA” are considered to have extremely strong financial security characteristics. Standard and Poor’s applies modifiers of plus (+) or minus (-) signs following ratings from “AA” to “CCC”, which show relative standing within the major rating categories.

The following are rating assignments for high to medium grade securities:

Category	Moody’s*	S&P
Prime Maximum Quality	Aaa	AAA
High Grade – High Quality	Aa1	AA+
	Aa2	AA
	Aa3	AA-
	A1	A+
Upper Medium Grade	A2	A
	A3	A-
	Baa1	BBB+
Lower Medium Grade	Baa2	BBB
	Baa3	BBB-

*Beginning in April 2010, Moody’s recalibrated its long-term U.S. Municipal ratings to its global rating scale. The global rating scale is used to rate sovereign, sub-sovereign, financial institution, project finance, structured finance and corporate obligations. This recalibration enhances the comparability of ratings across the Moody’s-rated universe. Upon recalibration Moody’s will maintain a single global scale rating system. (Source: Moody’s Rating Report – Recalibration of Moody’s U.S. Municipal Ratings to its Global Rating Scale, March 2010)*

# KEY STRATEGIC PRIORITIES

*FINAL REPORT*

August 10, 2021



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## Strategic Priorities: Executive Summary

On March 12, 2021, Staff provided updates on eight key strategic issues identified by the Board of County Commissioners at its October 24, 2019 Retreat. The Board provided feedback during the update to refine its guidance on the original eight key strategic issues, and to develop two additional key strategic issues. The 10 issues, now referred to as Key Strategic Priorities (KSPs), in order of importance as designated by the Board, are as follows:

1. Develop a strategy for effectively managing development activity.
2. Improve the quality of county government's technology infrastructure, including upgrading Seminole County Government's external website.
3. Develop a strategy for continuing capital improvements.
4. Continued emphasis on affordable and workforce housing initiatives. (Tied with 5, below)
5. Develop plans for leadership succession and talent development. (Tied with 4, above)
6. Continue funding of reserve accounts. (Tied with 7, below)
7. Create a community health initiative. (Tied with 6, above)
8. Continue implementation of the Five Points project.
9. Increase engagement with regional collaboration relationships.
10. Develop a holistic water policy plan.

On March 26th, the County Manager's Office hosted a leadership team planning session that included 68 employees from across the organization with the goal of identifying strategies and actions for each of the 10 KSPs. The planning session, facilitated by Hardy Smith, resulted in the *Key Strategic Priorities Report of Findings* presented to the Board on May 10, 2021.

Staff followed-up with individual Board members and our employees during June and July of this year for further input in preparation of the final report.

The following KSP summaries will provide insight into the status of each individual key strategic priority, including refined solutions, elements, actions, and necessary resources. Included are estimated completion dates, however, these dates may need to be adjusted due to unavailable resources (financial and staff); changes in project scope; external factors outside of staff's control and other potential unforeseen circumstances.

## **KSP: Develop a Strategy for Effectively Managing Development Activity**

### **Executive Summary**

At the 2019 Board Retreat, Growth Management was identified as a Key Strategic Priority; therefore, many of the strategies and action items below are already in process, nearing fruition, or fully complete. At the 2021, Board of County Commissioners Strategic Planning Retreat, Growth Management was again identified as a priority, ranking number one (1) out of all the Key Strategic Priorities. The need for enhanced community involvement and feedback was stressed by the Board, and a new strategy with action items was added to pursue development of community-driven land use policies. A working group made up of staff members from various departments was established to develop an action-oriented strategic plan to address growth management issues in a manner reflective of community values and needs.

### **Key Strategic Priority:**

Growth Management: Effectively manage growth to ensure that development occurs in a responsible and sustainable manner that also supports population growth and maintains a healthy tax base.

### **Strategy:**

Engage citizenry and create a community-driven Land Use Vision Plan for Seminole County that is supported by public infrastructure and implemented through the Future Land Use Map, Comprehensive Plan, and Land Development Code.

### **Elements of the Strategy:**

- Community outreach consisting of a listening tour, significant constituent engagement, and an education component.
- A review and evaluation of the Seminole County Future Land Use Map to determine the appropriate mix of land uses based on population growth and needed tax base.
- A review of previous County land use studies and associated recommendations including “How Shall We Grow” and “How Did We Grow.”
- A plan to ensure that infrastructure and facilities are in place and funded to support land uses identified on the Future Land Use Map (infrastructure to support development), including new and expanded utilities, roadways, fire service/fire stations, and parks.



- Identification of needed Capital Improvement Projects (CIP) and funding sources.
- A plan for appropriate school capacities.
- Development of incentives to encourage development in urban core along major transportation corridors.
- Joint Planning Agreements (JPAs) to coordinate planning and development activity with other jurisdictions.
- Small Area Studies to address isolated planning issues.
- Comprehensive updates to the Land Development Code to address various issues including infill development, minimum architectural design standards (suburban vs urban), affordable housing, renewable energy, landscape/buffer and arbor codes.
- A review of the Centers and Corridors Overlay in the Comprehensive Plan and review the Mixed Use Future Land Use Category for any needed changes.
- Reviews and evaluation of previous land use studies.
- Audit of Comprehensive Plan and Land Development Code to reconcile with Vision Plan.

### **Actions:**

*The following are action items to implement the Strategy and Elements of the Strategy.* Engage citizenry and create a community-driven Land Use Vision Plan to include listening tour and educational tour- Complete by September 2022.

- East Lake Mary Blvd. Small Area Study – Complete by September 2021.
- Joint Planning Area Agreements (Casselberry, Oviedo, and Sanford) - Adopt by 2022.
- Land Development Code Updates- Complete and Adopt by December 2021.
- Educational System Interlocal Agreement (ILA) - Adopted by the Board on July 13, 2021/ Task Complete.
- Impact/Mobility Fee Ordinances and Resolution- New Rates effective June 29, 2021/Task Complete.
- Land Use Analysis & Infrastructure Technical Study (by GAI) - In process; complete by March 2022.
- Department Master Plans completed for Water & Sewer and Library –September 2021 and April 2022 respectively.
- Include identified CIP projects in the 4th Generation Sales Tax proposal (TBD).
- Small Area studies and creation of rural residential enclaves in the Future Land Use Element of the Comprehensive Plan (TBD).

- Orange Boulevard Rural Residential/Transitional Area Small Area Study; coordinate with Lake Monroe Drainage Basin Study- (TBD).
- Oak Hollow Lane/Lake Marie area Rural Residential Small Area Study; Evaluating as part of the GAI study- Complete by Fall/Winter 2022.
- Transportation Exception Area (TCEA) Transportation Study - Complete by September 2022.
- Evaluation and Appraisal Report (EAR) for Comprehensive Plan –Complete by December 2022.
- EAR Based Amendments to the Comprehensive Plan- Complete/Adopted by September 2023.
- Second series of Land Development Code updates to implement EAR Based Amendments- Complete by June 2024.

**Estimated Resources:**

The Growth Management Key Strategic Priority is a multi-year endeavor including projects and tasks that began this fiscal year. Additional resources will be needed to accomplish action items to bring the growth management strategy to fruition. Below is a summary of the estimated resources needed for Fiscal Years thru FY25. In addition to financial resources, this priority will require a commitment of staffing resources. Existing staff as well as consultants will be performing the studies and tasks. Tasks related to the Growth Management KSP are expected to consume approximately 80% of the Planning Division Long Range Team’s time and approximately 50% of management’s time.

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
GENERAL FUND	LAND DEVELOPMENT CODE REWRITE	ONE TIME	211,986					
GENERAL FUND	LAND USES ANALYSIS	ONE TIME	124,999					
GENERAL FUND	IMPACT FEE STUDY	ONE TIME	73,500					
GENERAL FUND	LAKE MARY SMALL AREA STUDY	ONE TIME	64,913					
GENERAL FUND	LAND USE POLICY VISION PLAN	ONE TIME		300,000				
GENERAL FUND	TRANSPORT CONCURRENCY EXCEPTION AREA STUDY	ONE TIME		100,000				
GENERAL FUND	SMALL AREA STUDIES	ONE TIME		50,000				
GENERAL FUND	FUTURE LAND DEVELOPMENT CODE UPDATES	ONE TIME				225,000		
GENERAL FUND	FUTURE EAR BASED AMENDMENTS	ONE TIME				150,000		
<b>MANAGING DEVELOPMENT Total</b>			<b>475,398</b>	<b>450,000</b>		<b>375,000</b>		

## **KSP: Improve the Quality of the County Government’s Technology Infrastructure**

### **Executive Summary**

At the most recent Seminole County Board of County Commissioners Strategic Planning Retreat, improvement of the County’s technology infrastructure was once again outlined as a Key Strategic Priority. The Board has identified that an advanced technology platform, supported by a highly proficient Information Services Department, is needed to meet the demands of Seminole County. Information Services needs to transition from a break fix organization to one that is focused on innovation and advocating the needs of departments.

The strategies needed to move toward this progressive vision of Information Services include the creation of a robust internet platform that effectively communicates to stakeholders; a move towards an integrated service model that consistently delivers exceptional service; and a transition to advocacy for implementing organizational change through technology.

### **Key Strategic Priority:**

Address the needs of our citizens, employees and community partners by investing in transformational technology.

### **Strategy:**

1. Develop and support a “digital first” culture in Seminole County Government operations.

A holistic approach to how Seminole County Government selects and adopts technology is necessary to meet the challenges we are facing. Societal changes coupled with constrained resources indicate the need for the County to adopt a culture of “digital first.” In its report, “Top Technology Trends in Government 2021,” Gartner indicates that successful organizations will be considered trusted, agile, and resilient when they adopt a multichannel citizen engagement mindset. To embrace a digital first mindset, the County must embrace technology; train its staff; help its stakeholders adapt and adopt to this model; and finally have an internal technology team that is competent at both supporting and predicting the County’s needs.

The County can measure success in this new approach by looking at how well it increases the number of service delivery models it provides. These service models will provide micro-personal experiences to those who work with and for Seminole County.

In Gartner’s Digital Government Maturity Model, Seminole County is an initial level one organization, one that is reactive; focused on compliance; and seeking to leverage current government based technology services and put them online. It is clear that the County should move to a data-centric maturity level that is focused on constituent value, improvement of outcomes, and KPI’s. - 2021 Top Strategic Technology Trends - A Local Government Perspective (Gartner, 2021).

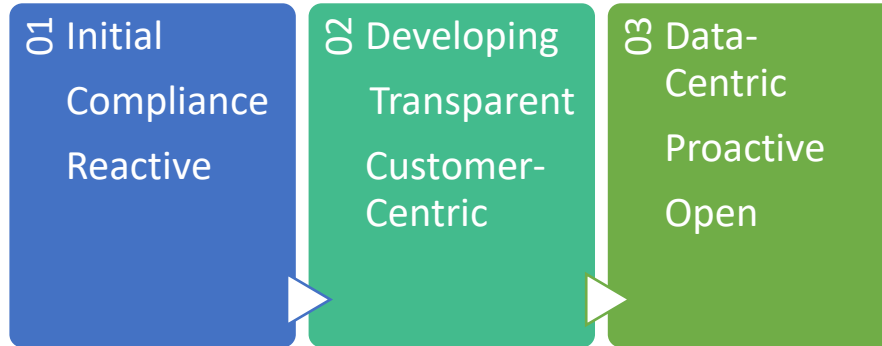


Figure 1- First three stages of the Gartner Digital Government Maturity Model 2.0

The County is currently reliant on vendors to develop solutions versus evaluating and implementing a mix of commercial and custom solutions. New advanced capabilities such as machine learning, and predictive analytics will facilitate the adoption of “voice of the citizen” solutions, advanced contract analytics, and workforce engagement solutions. Employees will not only be trained to be proficient with the basic skills needed to accomplish their job tasks but will learn how information and collaboration is perpetuated through best practices using adaptive technology.

### Elements of the Strategy:

- Implement a new technology platform for our web presence.
- Address the digital divide challenges that directly affect our stakeholders by identifying and supporting innovative solutions.
- Reimagine Information Services from being a reactive organization to one that leads and advocates for positive change through technology.

## **Element One - Implement a new technology platform for our web presence**

With the website being the County's primary Internet presence, Seminole County needs to transition the website to an actively managed, highly optimized platform for stakeholders to provide and find information and access services. Due to the lack of internal capacity and expertise, the approach forward is hiring a consultant who will help guide the website strategy, develop a new website design, identify the infrastructure needed, and recommend the size and scope of an internal team to manage.

This effort will be successful when the County implements a user first website that meets the needs of its stakeholders. The goal is a multimodal solution that supports all major social media platforms. The website would provide a pleasant experience that is simple to use and leverages advanced search technology to ensure users find the information they are looking for. It should adopt a consistent approach to accessing services throughout the site where content is dynamic, updated regularly, and easily maintained. The new solution would have dedicated staff that would maintain and enhance the platform by analyzing the website use for patterns. The team would also review emerging technologies and would adopt them as they become practical for our needs.

The largest challenge to implementing this vision will be that much of the current functionality provided on the website is actually hosted by another website and embedded to look like it is part of ours. While this approach reduces costs and leverages the technology that our departments use to provide services, it impacts how holistic the site functions and can provide to the user a disjointed experience.

### **Actions:**

- Hire consultant and develop a formal plan to evaluate our current practices and develop an approach to create the best government website:
  - Identify stakeholders.
  - Identify current issues.
  - Timeframe of 6-9 months.
  
- Execute plan developed by consultant:
  - Address identified issues on current site.
  - Determine proper organization to support and maintain the site.
  - Timeframe is 9-15 months following hiring of consultant.

- Sustain and grow website once new site is developed.
  - Hire staff and implement.
  - Timeframe: 3-6 months following completion of redeveloped site.

**Estimated Resources:**

Estimated cost to implement – \$300,000 to hire consultant(s), \$150,000 in potential technology purchases (such as additional servers), and \$180,000 to hire two additional staff members. A total of four fulltime staff members would be dedicated to this effort and maintaining the current site. Additional time by resources throughout the County could exceed 5,000 hours (11 main departments at about 400 hours each plus project meetings and administration).

Estimated recurring cost – The estimated cost for additional staff dedicated to maintaining and growing the site and the maintenance on the newly implemented technology would be approximately \$210,000, plus staff time in the departments.

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
ARPA	WEBSITE INFRASTRUCTURE	ONE TIME		100,000				
ARPA	WEBSITE CONSULTANT	ONE TIME			300,000			
ARPA	WEBSITE TECHNOLOGY IMPROVEMENTS	ONE TIME			150,000			
GENERAL FUND	WEBSITE 2 ADDITIONAL FTE'S	RECURRING			180,000	180,000	180,000	180,000
GENERAL FUND	SUPPORT FOR NEW WEBSITE (TECH)	RECURRING				130,000	130,000	130,000
<b>WEBSITE / WEB PRESENCE Total</b>				<b>100,000</b>	<b>630,000</b>	<b>310,000</b>	<b>310,000</b>	<b>310,000</b>

## **Element two – Address the digital divide in Seminole County**

The COVID-19 pandemic highlighted the challenges that segments of our population face in regard to thriving in a digital first society. Access to information, services, individual assistance, vaccines, and timely news is determined by their ability to consistently access technology. Providing opportunities to access technology and reducing the barriers to County services are two areas where Seminole County can lead in closing the digital divide.

This effort would identify barriers to participation in a society that is primarily being held online. This solution would involve developing private/public partnerships to expand broadband to un/under-served areas, as well as identifying external funding sources to potentially subsidize broadband access to qualified residents. One example is a Spectrum program, Internet Assist, wherein eligible low-income households can receive 30Mbps internet service at a discounted price. There are also opportunities to work with Seminole County Schools, and new partnerships could be forged to identify households that would most benefit from an enhanced support.

The best low tech approach to access County services would be to greatly increase our nascent Citizens Engagement Center so that stakeholders would only need access to a telephone. Another solution could greatly expand locations for citizens to access services is by creating mobile or temporary Citizen Engagement Centers; for example, use of library kiosks. Capturing how citizens engage with our County will be key to effectively using the Citizens Engagement Center resources.

The biggest challenge with reducing the digital divide is maintaining funding beyond the pandemic. Future technology decisions would also need to be evaluated for their ability to be accessed by a wider audience than the department may have originally envisioned. Department level solutions may need to be suboptimal in order to ensure that the technology fits within an overall approach to easing access.

### **Actions:**

- Retain a broadband expansion consultant to identify gaps and opportunities.
- Leverage opportunities for Federal funding to address gaps.
- Identify assistance to pay for services; integrate into Community Services protocols.
- Staff additional 311 positions and identify opportunities to enhance access to County services.
- Evaluate and implement remote citizen engagement opportunities.



- Develop additional protocols for proactive engagement of 311 staff with citizens and customers and implement customer relationship management.
- Timeframe to hire consultant and develop plan is 6-12 months.

**Estimated Resources:**

Estimated cost to implement – \$200,000 to hire consultant, plus staff time to manage these efforts of about 500 hours. The estimated one time cost to improve broadband access is \$4,500,000. We will enhance our 311 capabilities by increasing staff by one position per year over the next three years. The first staffing increase will occur mid-year FY22 and is estimated to cost \$78,000 for the remainder of the year.

Estimated recurring cost –Supporting the enhanced citizen’s engagement will cost an addition \$312,000 in FY23, with support costs of \$468,000 a year for FY24 and beyond.

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
ARPA	HIRE BROADBAND CONSULTANT	ONE TIME			200,000			
ARPA	IMPROVE BROADBAND ACCESS	ONE TIME				4,500,000		
GENERAL FUND	IMPROVE CUST SVC - 311 (FY22 3FTE MIDYEAR; FY23 3FTE; FY24 3FTE)	RECURRING			78,000	312,000	468,000	468,000
<b>ADDRESS DIGITAL DIVIDE Total</b>					<b>278,000</b>	<b>4,812,000</b>	<b>468,000</b>	<b>468,000</b>

**Element three – Reimagine Information Services**

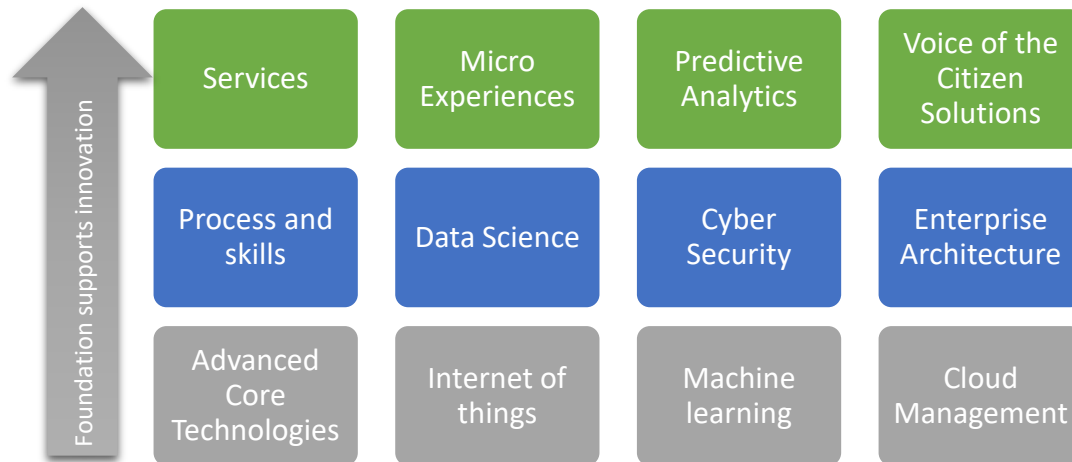
The Information Services Department needs to transition from a break/fix organization to one that leads innovation and manages transformation. This involves creating a dedicated team assigned to partnering with departments on technology. Identifying, engineering, and piloting innovative technologies are key competencies that Information Services does not currently possess at the

levels necessary to move beyond the break/fix paradigm. Information Services needs to become a learning organization that supports the County’s increasing reliance on technology.

The recent Information Services annual customer satisfaction survey revealed that while customers generally see Information Services as providing timely service (82.92% agree), they do not see the department as a leader of technology (48.78%) or an advocate for their technology needs (62.81%).

In “3 Practices to Create Business Demand for Enhanced IT Value Beyond ‘Run the Business’,” Gartner recommends progressive technology organizations invest in a business relationship office to increase engagement with the lines of business. – Gartner publication G00444856 (2019). A business relationship office would build and maintain strong relationships with business partners (County department and agencies) and would act as a liaison between Information Services and the business partner. This office would also lead in the development of business cases requiring IT-based solutions, and communicate business needs with the appropriate IT solution center to gain alignment between business needs and technical capabilities.

Information Services is configured to support current operations and provide limited support on initiatives that help departments improve operations. A progressive technology department would lead the County’s effort to transform to a “digital first” organization. There are a number of key capabilities and services in which based on existing resources, the County Information Services Department lacks competency in:



The approach to accomplish this would be to establish an innovation office and a technology training team. Success can be measured by the projects that are selected and implemented and how they directly affect the KSP performance measures. Technologies developed and services implemented would be combined and leveraged quickly to resolve pressing issues.

The innovation office would have staff dedicated to two or more departments so that departments would be able to develop and execute technology plans that align with the overall County technology architecture. The office would also contain highly skilled technologists that would evaluate and implement innovative platforms that would form the basis of rapid deployment.

One example would be the recent boil water notice. If County customers had been equipped with smart meters that would, in real-time, report water usage and the County developed technology to broadcast to consumer assistant technology like Alexa or Google Voice, the County could have sent an alert to the home directly via this pervasive technology in a medium that citizens engage with. These capabilities require significant investments in security, training of County staff, networks, and data analysis.

With regards to training, the County would need to assess the technology employees' training needs and integrate these needs into the upcoming budget. Increasing reliance on technology by Seminole County requires a workforce that is well trained in its use. Training needs to come in various modalities and should be specific to the skills and competencies that are important to our employees.

Information Services would then catalog the current technology based training available, evaluate the current learning management system, and then procure and hire a permanent technology based training team to plan and execute.

This advanced capability does not come without substantial costs and risks. An innovation team is expensive to create and maintain and it is very likely that some technology investments may not pan out and lead to expensive dead ends and failures. In order to maximize the investments in technology, a robust governance group would need to be established with the goal of ensuring all tech purchases would align with countywide technology goals. Departments may not get their preferred solution if it does not align to the countywide direction. Staffing technology positions is a challenge as the demand for highly skilled technology professionals is at an all-time high throughout all industries.

### **Actions:**

- Develop a technology training program.
- Improve service delivery by insourcing.

- Develop an innovation office.
- Timeframe is 6-24 months.

### **Estimated Resources:**

Estimated cost to implement – Creating a technology training team will cost \$150,000 for new material and \$150,000 for two new Technology Training positions in FY22. Implementing an innovation office could be phased in with two Project Manager positions in FY22; two Project Managers in FY23, one Project Manager and one Technologist position in FY24; and two more Technologist positions in FY25 at a cost of approximately \$200,000 a year. Insourcing will cost \$300,000 in transition costs. Developing a relationship and innovation office will cost \$150,000 for consulting support.

Other recurring costs – The cost to support the new technology training function is approximately \$180,000 a year depending on how much coursework is developed and provided. We expect the transition to an insourced support team to cost similarly or possibly less than the current cost to outsource this function assuming the level of service provided does not change. Enhancing the innovation and relationship group will cost approximately \$200,000 a year for the next four years, with a total recurring cost after the fourth year being projected to be around \$800,000.

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
ARPA	INSOURCE HELP DESK AND DESKTOP SUPPORT	ONE TIME			300,000			
ARPA	CONSULTANT SERVICES TO IMPROVE IS	ONE TIME			150,000			
ARPA	TECHNOLOGY TRAINING MATERIALS	ONE TIME			150,000	-	-	-
GENERAL FUND	TECHNOLOGY TRAINING MATERIALS	RECURRING			-	30,000	30,000	30,000
GENERAL FUND	TECHNOLOGY TRAINING STAFF (2 FTES)	RECURRING			150,000	150,000	150,000	150,000
GENERAL FUND	RELATIONSHIP OFFICE (2 PROJ MGR FTES FY22)	RECURRING			180,000	180,000	180,000	180,000
GENERAL FUND	RELATIONSHIP OFFICE (2 PROJ MGR FTES FY23)	RECURRING				190,000	190,000	190,000
GENERAL FUND	RELATIONSHIP OFFICE (1 PM; 1 TECHNOLOGISTS FY24)	RECURRING					210,000	210,000
GENERAL FUND	RELATIONSHIP OFFICE (2 TECHNOLOGIST FTES FY25)	RECURRING						220,000
<b>REIMAGINE INFORMATION SVCS Total</b>					<b>930,000</b>	<b>550,000</b>	<b>760,000</b>	<b>980,000</b>

## **KSP: Develop a Strategy for Continuing Capital Improvements**

### **Executive Summary**

Best practices for local governments include the establishment of a system that clearly articulates the method for assessing capital assets and planning/budgeting for capital maintenance and replacement needs. Capital assets include major government facilities, infrastructure, equipment, and networks that enable delivery of public sector services. Seminole County General Fund capital assets include Fleet, Facilities, Technology, and Park Improvements. Governments that do not prepare a multi-year capital plan and properly consider the impact of capital projects on the operating budget will be impeded by budgetary pressure, straining resources for maintenance and replacement. Currently, the General Fund capital projects are presented in the annual budget, and although staff maintains a “running list” of needs and has internal assessment tools, there is not a comprehensive coordinated policy for the process of evaluating, ranking and funding General Fund capital maintenance and replacement. The County should develop coordinated General Fund capital planning, budgeting, and reporting practices to support adequate capital spending levels and to promote appropriate investment in capital renewal, replacement, and maintenance. It is also a best practice to adopt a written policy addressing capital asset reserves for renewal and replacement. The establishment of a capital asset reserve provides flexibility in a strong asset management program for decreases in revenues and increases in general fund expenditures that may occur periodically.

### **Key Strategic Priority:**

Establish a comprehensive and coordinated system for assessing capital assets, to plan and budget for General Fund capital maintenance and replacement needs. Plan General Fund capital projects with a description of the decision processes that determine priority and ensure unfunded needs are identified for future funding.

### **Strategy:**

Develop policies to guide capital asset management practices that are supported by finance and operational/engineering expertise. Document the strategy for identifying and funding capital needs by establishing a rolling Five Year system for assessing capital assets and appropriately planning and budgeting for capital maintenance and replacement needs. The system should include a detailed report on Capital Assets, in plain language, every three years to the Board of County Commissioners and a Capital Reserve Policy for Renewal and Replacement.

## Elements of the Strategy:

- Articulation of assessment and prioritization criteria for all General Fund capital renewal, replacement and maintenance. The prioritization strategy for the General Fund capital needs should be created based on the decision processes documented by key stakeholders of the individual plans.
- Creation of a Five-Year Plan that prioritizes projects and presents the planned funding including every identified need, levels of service and criteria for prioritization.
- Develop a Capital Reserve Policy for Renewal and Replacement defining the intended use of reserve funds.
- A Report on Capital Assets every three years (best practice) including condition ratings, life cycles and work completed will be presented to the Board of County Commissioners.
- Inventory of capital assets including all details will be the starting point for review of the capital planning process.
- Identify and review existing master plans and document levels of service and prioritization strategies. Master Plans for Leisure Services, Technology, Fleet, and Facilities will be reviewed separately, and processes documented for combining into one General Fund Capital Plan.
- Bring plans together as one General Fund Five Year Capital Plan and demonstrate how it is included in General Fund forecasting.
- Monthly meetings beginning June of 2021 to review current plans for Information Services, Public Works (Fleet and Facilities) and Leisure Services (Parks and Libraries) to document the levels of service and prioritization strategies and ultimately bring plans together for Beta Testing during the FY23 Budget Process.
- Prepare a Capital Reserve for Renewal and Replacement incorporating best practices into the policy.
- Develop utilization evaluation criteria for use of reserves based on principles such as safety and security; maintenance and utility costs; asset readiness metrics; availability of repair parts and materials; sustainability; technological innovations; general appearance; and other criteria as necessary. Establish a periodic, systematic review of all reserves to ensure they are serving their intended purpose.
- Establish and define benchmarks that will be used in the periodic review of the reserve policy.

Timeline: All of the actions are anticipated to be completed so they can be beta tested for the FY23 planning process.

## Estimated Resources:

Staff Time – approximately 1,600 hours utilizing existing resources.

## **KSP: Continued Emphasis on Affordable and Workforce Housing Initiatives**

### **Executive Summary**

At the most recent Seminole County Board of County Commissioners Strategic Planning Retreat, the establishment of an Affordable and Workforce Housing Initiative was reaffirmed as a Key Strategic Priority. As a result, a work group was established to re-visit the pre-existing strategic project plan addressing regulatory tools, funding sources, partnership opportunities, and additional resources to address affordable and workforce housing possibilities. Through the planning process, strategies and measures were reviewed and will be refreshed in order to enhance the on-going efforts to launch the development of and access to affordable housing. The success of these initiatives will ultimately be contingent on creating community partnerships, leveraging existing resources, and engaging stakeholders with the intent of creating adequate attainable and workforce housing for all Seminole County residents.

### **Key Strategic Priority: To Create, Diversify and Preserve Affordable Housing.**

#### **Strategy:**

How Seminole County Government approaches the complex, multifaceted affordable housing crisis will dictate the outcome of our success. It has been documented that there is no one solution to this crisis and that many approaches with multiple policies and programs will be necessary to advance an effective affordable housing agenda. The creation, diversification, and preservation of affordable housing will require the implementation of the identified actions within the Affordable Housing Strategic Plan, as well as the removal of existing regulatory barriers coupled with the engagement of community land trust organizations for the development of suitable surplus lands as affordable housing.

The County can begin to measure its success by determining the number of affordable housing units required to assist cost burdened residents and calculating the number and type of units that can realistically be generated annually. Assisting private developers both financially and with the regulatory hurdles will help lead us to housing and economic stability.

#### **Elements of the Strategy:**

- Affordable Housing Strategic Plan
- General Housing Trust Fund and Community Land Trust
- Land Bank Program



## **KSP: Continued Emphasis on Affordable and Workforce Housing Initiatives**

### **Executive Summary**

At the most recent Seminole County Board of County Commissioners Strategic Planning Retreat, the establishment of an Affordable and Workforce Housing Initiative was reaffirmed as a Key Strategic Priority. As a result, a work group was established to re-visit the pre-existing strategic project plan addressing regulatory tools, funding sources, partnership opportunities, and additional resources to address affordable and workforce housing possibilities. Through the planning process, strategies and measures were reviewed and will be refreshed in order to enhance the on-going efforts to launch the development of and access to affordable housing. The success of these initiatives will ultimately be contingent on creating community partnerships, leveraging existing resources, and engaging stakeholders with the intent of creating adequate affordable and workforce housing for all Seminole County residents.

### **Key Strategic Priority: To Create, Diversify and Preserve Affordable Housing.**

#### **Strategy:**

How Seminole County Government approaches the complex, multifaceted affordable housing crisis will dictate the outcome of our success. It has been documented that there is no one solution to this crisis and that many approaches with multiple policies and programs will be necessary to advance an effective affordable housing agenda. The creation, diversification, and preservation of affordable housing will require the implementation of the identified actions within the Attainable Housing Strategic Plan, as well as the removal of existing regulatory barriers coupled with the engagement of community land trust organizations for the development of suitable surplus lands as affordable housing.

The County can begin to measure its success by determining the number of affordable housing units required to assist cost burdened residents and calculating the number and type of units that can realistically be generated annually. Assisting private developers both financially and with the regulatory hurdles will help lead us to housing and economic stability.

#### **Elements of the Strategy:**

- Attainable Housing Strategic Plan
- General Housing Trust Fund and Community Land Trust
- Land Bank Program

## Element One –Attainable Housing Strategic Plan

The Attainable Housing Strategic Plan outlines the road map for the next 1-10 years using an action plan and funding recommendations that address multiple policy and program components that will positively impact the County’s affordable housing goals. With the adoption of local ordinances and amendments to existing codes and policies, the County’s ability to enhance and preserve affordable housing is within reach. It will require innovative and creative incentives to draw developers and financial partners together to secure the engagement of these stakeholders.

Identification of financial resources and the specific allocation of those funds to address the reduction or subsidy of impact fees and increasing the level of assistance for down payment assistance are just two examples of the techniques that will foster the creation and preservation of housing units.

Implementation of the Strategic Plan should also include identification of solutions to the challenges to the provision of affordable housing, including funding, regulatory restrictions, lack of community financial partners, and internal staff capacity.

### Actions:

- Update existing affordable housing policies within the Comprehensive Plan and Land Development Code to include diverse housing units
  - Utilize data produced from Shimberg’s Access and Opportunity Model.
    - Establish Baselines to measure:
      - % of households that qualify under the ‘affordable’ housing definition;
      - % of households that qualify under the ‘workforce’ housing definition; and
      - The number of ‘housing burdened’ households.
  - Establish metrics or goals founded on the Baseline measurements:
    - Increase affordable housing stock by x number;
    - Increase workforce housing stock by x number; and
    - Increase the affordability of available housing by x percentage.
  - Permit Accessory Dwelling Units in all Single-Family Residential Zoning Districts.
  - Establish an Incentive Program To Reduce or Subsidize Impact Fees.

- Remove Regulatory Barriers.
- Expedite development review time frames to facilitate the development process.
- Sustain and grow the affordable housing program.
  - Hire staff:
    - Attainable Housing Program Manager – Completed.
- Timeframe – Several components have been completed, depending on the Action, certain tasks will be completed within the next 12-24 months, and overall the Attainable Housing Strategic Plan will remain a work in progress over the next 1-10 years.

### **Estimated Resources:**

Initial estimated cost to implement:

- \$178,000 to hire three additional staff members.
  - Planner – Pursuant to the affordable housing initiative prepare all documentation pertaining to lot splits, lot combinations, rezoning, addressing, variances, conditional use, and non-conforming lots. Represent the affordable housing initiative at all Planning and Zoning Board Council and Commission meetings.
  - Project Coordinator – Assist with feasibility studies for affordable housing projects, coordinating permitting, daily reporting of construction activities.
  - Program Specialist – Track and monitor all expenses, coordinate between land management and the land bank to update the affordable housing GIS layer.

A total of four fulltime staff members would be dedicated to this effort.

- \$25,000 for additional office space (Will also accommodate other Community Service needs related to the KSPs).
- \$500,000 annual minimum contribution to the General Housing Trust Fund.

### **Element Two – General Housing Trust Fund and Community Land Trust**

Affordable Housing Trust Funds are used to assemble financial resources to provide incentives to housing developers, nonprofit organizations, and local governments for the preservation and development of affordable and workforce housing. Affordable Housing Trust Funds require administrative oversight to collect and distribute funds. Trust Funds are amassed through dedicated

funding sources such as general revenue, linkage fees, and program proceeds. *(Source: Preserving, Protecting, and Expanding Affordable Housing/A policy Toolkit for Public Health- ChangeLab Solutions)* In March of 2021 an Ordinance creating the General Housing Trust Fund was established. The County could utilize this Housing Trust Fund to subsidize units that are about to lose affordability and to underwrite impact fee payments for affordable and workforce housing units. However, the current allowable uses under the Ordinance may need to be expanded to maximize benefits and further research will be conducted to identify additional practices.

One of the greatest challenges in addressing housing needs is the inability to provide the necessary funding to make a demonstrable impact towards affordable housing. In order to make an impact, the General Housing Trust Fund would require a significant infusion of resources.

A Community Land Trust (CLT) is a mechanism used to separate land from a house for the purpose of transferring title to the house without selling the land. It also denotes the nonprofit organization that holds title to the land and manages the ground leases on community land trust properties. Maintaining the land in a trust ensures that the housing will remain affordable permanently. *(Source: Florida Housing Coalition CLT Primer, 2015).*

Property and funds allocated to a CLT can benefit current and future residents of Seminole County. In addition to providing construction financing and down payment assistance to buyers of CLT homes, local governments can support CLTs by providing land on which the housing can be built, as well as ongoing administrative support to the nonprofit organization. Local government support can greatly enhance both the initial and long-term affordability for its residents *(Source: Florida Housing Finance Coalition CLT Primer, 2015).*

## **Actions:**

### General Housing Trust Fund

- Identify sustainable funding source(s) for the General Housing Trust Fund.
  - Finance the General Housing Trust Fund:
    - \$1 million currently committed from the General Fund.
    - Proposed \$2 million from ARPA funds to be placed in the General Housing Trust Fund (TF).
    - Dedicate Vacation Rental Fund proceeds to the TF.
  - Explore other funding opportunities for the TF:

- Adopt Linkage Fee.
- Allocate revenues from the Foreclosure registry.

Revise existing TF Ordinance to broaden the allowable uses

- Establish guidelines and procedures for activating the General Housing Trust Fund. (1-3 months).
  - Determine specific areas of impact to be targeted with TF proceeds:
    - Utilize the TF to subsidize units that are about to lose affordability; and
    - Underwrite impact fee payments in return for affordable and workforce housing units.
- Draft and release an application for a CLT. (1-3 months).
  - Finalizing the draft ‘Request for Interest’ proposal for non-profit Community Land Trusts.
  - Coordinate with interested CLTs to identify lands within the County’s inventory that would be good candidates for donation.
  - Promote existing County-owned property located at 3500 Sanford Avenue as an initial property for a CLT to own and operate.
- Explore the County sponsoring a CLT that allows the Seminole County Board of County Commissioners to be Trustees. (1-6 months).

**Estimated Resources:**

An initial allocation of \$500,000 was earmarked for the General Housing Trust Fund in FY 2020/2021. An additional \$500,000 has been requested for the FY 2021/2022 budget. New funding sources and budgetary priorities to implement programs, policies, and approaches are required. Other possible resources to help grow the Trust Fund include linkage fees; Federal and State grant dollars; and program fees such as the foreclosure registry fees.

Estimated recurring cost - \$500,000 dedicated funding source from the general fund revenue is fundamental to this effort.

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
ARPA	HOUSING TRUST FUND	ONE TIME			2,000,000			
GENERAL FUND	HOUSING TRUST FUND	RECURRING	500,000	500,000		500,000	500,000	500,000
GENERAL FUND	ATTAINABLE HOUSING-PROJ MGR FTE	RECURRING	83,200	83,200		83,200	83,200	83,200
GENERAL FUND	NEW PLANNER FTE	RECURRING			60,580	60,580	60,580	60,580
GENERAL FUND	ADDITIONAL OFFICE SPACE	RECURRING			25,000	25,000	25,000	25,000
GENERAL FUND	PROJECT COORDINATOR FTE	RECURRING				50,067	50,067	50,067
GENERAL FUND	PROGRAM SPECIALIST FTE	RECURRING					36,132	36,132
<b>AFFORDABLE HOUSING &amp; TRUST Total</b>			<b>583,200</b>	<b>583,200</b>	<b>2,085,580</b>	<b>718,847</b>	<b>754,979</b>	<b>754,979</b>

### Element Three – Land Bank Program

A land bank is a governmental or nongovernmental nonprofit entity established, at least in part, to assemble, temporarily manage, and dispose of vacant land for the purpose of stabilizing neighborhoods and encouraging re-use or redevelopment of urban property. Seminole County, as the land bank, would operate in a defined geographic area(s). The County can purchase properties that have been foreclosed upon and maintain, assemble, facilitate redevelopment of, market, and dispose of the land-banked properties. As a government entity land bank, the County could also maintain foreclosed property that it does not own, provided it charges the owner of the property the full cost of the service or places a lien on the property for the full cost of the service.

#### Actions:

- Create a formal Land Banking policy (9 – 12 months).
  - Consider establishing an Ordinance to create a formal Land Bank.

- GIS mapping tool to identify current County-owned parcels. (Currently under development).
  - Assess existing county-owned parcels to determine development/construction/sale potential. (In process)
  - Partner with the seven (7) municipalities with respect to identifying potential parcels; and
  - Consider a swapping density for land donation.

**Estimated Resources:**

The financial cost to establish a land bank is minimal. A land bank will require some level of public support—whether cash or in-kind—that is proportional to the scope and scale of vacancy the land bank is expected to help resolve. Proceeds from the sale of County-owned parcels may be placed in the General Housing Trust Fund.

## **KSP: Develop and Implement Plans for Leadership Succession and Talent Development**

### **Executive Summary:**

In October of 2019, the Seminole County Board of County Commissioners identified succession planning and talent development as two areas that warrant enhanced County resources. To this end, staff has created a contextual, strengths-based leadership development program, a formal succession planning policy, and an enhanced, multi-platform talent development program. These tools will enhance employee performance and satisfaction as well as improve outcomes for Seminole County Government's clients and business partners.

The Board validated "develop plans for leadership succession and talent development" as a Key Strategic Priority at its March 12, 2021 retreat. Staff has integrated additional guidance received at a May, 2021 work session and KSP meetings with individual commissioners.

### **Key Strategic Priority:**

Ensure Seminole County recruits and retains a highly skilled, competent, and dedicated workforce through the development of a comprehensive plan for leadership succession and talent development.

### **Strategy 1: Leadership Development**

Seminole County's contextual, strengths-based leadership program developed in 2019, and paused in 2020 due to COVID-19, should be refreshed and improved with the goal to develop and manage a contextual, strengths-based leadership development program for employees that helps to retain high value employees, maintain business continuity, and contribute to improved outcomes for clients and business partners.

Formal contextual leadership development programs are supported by many well-respected thought-leaders and organizations who recognize that traditional leadership development programs have not achieved the expected level of performance.

### **Elements of the Strategy:**

- The program will be enhanced with refreshed cohort rosters and the integration of organizational changes/improvements, such as the new succession management and Diversity, Equity, & Inclusion programs.



- The Seminole County Government Leadership Development program is a strengths-based contextual program that is comprised of three cohorts:
- Deputy county managers, the assistant county manager, directors, deputy directors, and chief administrators:
  - Team building (50%); and
  - Strengths based individual development plans (25%).
  - Continued elaboration on enterprise leadership program, all cohorts (25%).
- Division managers and program managers who report directly to directors:
  - Team building (25%);
  - Strengths based individual development plans (60%).
  - Continued elaboration on the individual/supervisory leadership program (15%).
- Individual contributors and supervisors:
  - Team building (10%).
  - Strengths based individual development plans (90%).

**Actions:**

- Senior Leadership Cohort Retreat (Q3, 2021):
  - Validate and refine mid-level cohort.
- Initiate Mid-Level Management Cohort by (Q4, 2021).
- Validate and refine Supervisor/Individual Contributor Cohort.
- Initiate Supervisor/Individual Cohort by (Q1, 2022).
- Deliver a formal participant survey by 02/28/22 and integrate learnings by 6/30/22.
- Integrate performance management into leadership development. (Ongoing).

**Estimated Resources:**

The program will use the existing leadership development program 20/21 approved budget of \$5,000 and a 21/22 proposed budget of \$8,000 to purchase books, supplies, and individual assessment tools. The 21/22 program will expand and enhance the program, including adding the Clifton Strengths Assessment to all executive and mid-level managers, an additional \$3,000 annually. The 21/22

program also includes a one-time cost of \$20,000 for consulting and management services to provide professional, third party insight and a multi-year program plan.

Full implementation with 36 students: \$5,000 in FY21, \$8,000 annually with additional 1<sup>st</sup> year consulting and management services cost of \$20,000. Total Employee Hours: 1,272 annually

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
GENERAL FUND	TRAINING (LEADERSHIP DEVELOPMENT)	ONE TIME			20,000			
GENERAL FUND	TRAINING (LEADERSHIP DEVELOPMENT)	RECURRING	5,000	3,000	5,000	8,000	8,000	8,000
<b>LEADERSHIP DEVELOPMENT Total</b>			<b>5,000</b>	<b>3,000</b>	<b>25,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

### Strategy 2: Succession Planning

The County Manager established the Succession Management Program as policy on December 26, 2019, with the stated purpose to maintain business continuity by identifying, preparing, and securing candidates for key organizational positions. The Board validated the Succession Management Program as a Key Strategic Priority at its March 12, 2021 retreat, and provided additional guidance at a May 2021 work session and KSP follow up discussions. The goal of the succession planning program is to maintain business continuity by identifying, preparing, and securing candidates for key organizational positions.

Seminole County Government Department Directors and Chief Administrators have expressed difficulty in filling vacant positions. According to Gartner, Inc., over one-third of HR leaders report struggling to develop effective senior leaders and 45% struggle to develop effective midlevel leaders. Further research concluded that 81% of HR leaders cite lack of readiness as a top reason that a high-potential candidate was unable to fill leadership positions.

Seminole County's Succession Management Program should continue to be refined and improved with the goal of retaining top talent and ensuring business continuity in critical roles.

### **Elements of the Strategy:**

The County Manager Succession Management Policy, implemented in early 2020, provides guidance on:

- Assessing the staffing needs of the organization to ensure the selection of qualified individuals that are diverse and a good fit for the organization's purpose, vision, and values.
- Ensuring employees possess the necessary skills to meet organizational and legal requirements as well as the expectations of our community and business partners.
- Program governance and departmental requirements, including:
  - Executive oversight to ensure business continuity across the enterprise, sound departmental succession plans, and improved outcomes for clients and business partners.
  - Identifying key positions targeted for succession planning, including analysis of planned retirements, potential turnover, and other key position variables that could impact organizational outcomes.
  - Identification and development plans for individuals who show the potential needed for progression into the targeted positions.

### **Actions:**

- Continue the existing succession planning program as described in the County Manager Policy, including the processes and date specific deliverables of the Succession Planning Committee and department heads (ongoing).
- Assess and coach high potential employees to create a shared understanding about their potential as leaders.
  - Leverage shadowing and cross-training.
- Integrate the proposed, refreshed, leadership development program as well as learnings from the emerging Diversity, Equity, and Inclusion (DEI) program with input from the recently formed Seminole County Diversity Council (ongoing).
- Identify valid succession planning program performance goals/measures.

## Estimated Resources:

- Annual Employee Hours: 3,320
  - Administration 120 hours, Departments 200 hours/department.
  - Training and development opportunities for individual employees (200 employees, 8 hours training ea.).

## Strategy 3: Formalize and Enhance the County Talent Development Program

Seminole County's talent development program should continue to be refined and improved to help empower and align employees with the goal of creating improved outcomes for Seminole County clients and business partners. The Society for Human Resources, a leading research organization, advocates for a strong talent development program to overcome ongoing skills shortages, adapt to changing business structures, increase worker productivity, reduce turnover, and to help align employees with organizational strategies.

### Elements of the Strategy:

- Formally identify and integrate employee needs into the employee training program.
- Implement and manage an employee academy program to improve understanding, collaboration, and performance across the organization.
- Develop and manage one-on-one employee development programs such as mentoring and job shadowing.
- Produce a training service catalogue that provides employees with an intuitive knowledge repository of all courses and learning paths available to employees. Promote underutilized training programs such as Compsych and Lynda.com.
- Continue to refresh and re-introduce face to face training attending to changing social distancing guidelines and leveraging the new Percepio Learning Management System to create and manage course content.

### Actions:

- Conduct training needs assessment (Q4, 2021) and integrate learnings into the employee training program (ongoing)
- Design and implement employee academy program.
- Partner with Seminole State College and Seminole Public Schools to research the feasibility and anticipated outcomes of a public service academy.
- Develop and implement a formal mentoring program for employees.

- Develop and implement a job shadowing program for employees.
- Produce a refreshed, enterprise-wide training service catalogue.
- Identify valid succession planning program performance goals/measures.

**Estimated Resources:**

- Estimated annual cost: TOTAL ESTIMATE - \$130,000.00 (Existing FY 21/22 budget)
  - Face to Face Training development, delivery administration, and training materials: Includes the addition of 1 FTE to create and deliver course content; (\$85,000 – includes salary and benefits of new training position).
  - Percepio LMS costs: Licensing and administration External Speakers costs: (\$26,000 annually; any increase in licensure or content would have additional costs associated).
  - Program fees for external programs and classes: \$10,000/year for Countywide; Departments have line items within budgets for training, which is not included in the \$10,000.
  - Employee Academy collateral, materials, graduation, and administrative costs: \$10,000 (includes staff time for departments presenting, does not include cost of time for staff who are attending).

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
GENERAL FUND	TALENT DEVELOPMENT	RECURRING	130,000	130,000	-	130,000	130,000	130,000
<b>TALENT DEVELOPMENT Total</b>			<b>130,000</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>

## **KSP: Continue Funding of Reserve Accounts**

### **Executive Summary**

Best practices for local governments require the establishment of a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes. The policy should articulate a framework and process for how the level of unrestricted fund balance would increase or decrease over a specific time period. There should also be broad guidance in the policy for how resources will be directed to replenish fund balance should it fall below the level prescribed.

Government Finance Officers Association (GFOA) recommends, at a minimum, regardless of size, governments maintain unrestricted budgetary fund balance in their general funds of no less than two months of regular general fund operating revenues or expenditures. Reserve policies for the County should reflect these identified best practices.

Currently, the County does have established reserve balance policies; however, the ongoing budgeting “practices” have dictated presentation of the General Fund Reserves in one lump sum as a percent of the budget, and at levels that far exceed the adopted policy. It appears that Seminole County has more than adequate reserves which are generally understood to be for contingencies. Seminole County has other designated reserves and would improve comparison and transparency of the information to detail the reserves for approval. Necessary investment in renewal and replacement of capital needs has been impacted by the current reserve practices.

### **Key Strategic Priority:**

Identify an appropriate level and structure of General Fund reserves (fund balance). Review current fund balance policy and recommend revisions based upon best practices, desired bond ratings, and comparisons with other county governments in Florida.

### **Strategy:**

Review and revise existing fund balance policy consistent with best practices in industry. There are many factors to consider in review of the fund balance policy such as, predictability of revenues, perceived exposure to one-time outlays, potential drain upon general fund resources from other funds, potential impact on bond ratings and increased cost of borrowed funds, commitments and assignments.

### **Elements of the Strategy:**

- Best Practices of Government Industry as prescribed by the GFOA and other industry guides will be employed to assist in the evaluation of our current fund balance policy and the policies of other counties in Florida.
- Establishment of appropriate minimum levels of General Fund Reserves.
- Development of an appropriate structure and classification of General Fund Reserves.

### **Actions:**

- Research Best Practices and industry standards as well as policies and fund balances of other counties with similar bond ratings.
- Identify anticipated needs and goals with respect to the reservation of finding in the budgeting process.
- Identify risk tolerance for natural disasters and economic downturns.
- Establish an understanding of the volatility of revenues and expenditures through examination of budget forecasts including anticipated decreases in State and Federal funding.
- Presentation to Board of County Commissioners with recommendations on May 18, 2021, at Budget Worksession #2.
- Meetings with Commissioners individually to receive feedback on recommended policies.

### **Timeline:**

- Present final Policy for approval by the end of FY21.

### **Estimated Resources:**

Staff Time is approximately 180 hours utilizing the current staff.

## **KSP: Create a Community Health Initiative**

### **Executive Summary**

At the most recent Seminole County Board of County Commissioner Strategic Planning Retreat, the establishment of a Community Health Initiative was outlined as a Key Strategic Priority. As a result, a work group was established to develop an action-oriented, strategic project plan to address identified community health issues. Through the planning process, strategies and measures will be established in order to help improve the health of our community. The success of these initiatives will ultimately be contingent on creating community partnerships, leveraging existing resources, and engaging stakeholders with the intent of improving the health and wellness of all Seminole County residents.

The Seminole County Board of County Commissioners Key Strategic Priority of protecting and enhancing the physical and mental health of the Seminole County community will be brought to life through the development of a comprehensive Community Health Initiative, actuated through four complementary strategies. These four strategies include a Community Health Needs Assessment, Healthy Lifestyles Initiative, Community Mental Health Program, and a Community Paramedicine Program. The Community Health Needs Assessment will establish the key foundational element toward assuring that the County accurately identify community needs and systematically begin to improve the health, wellness, and quality of life of the Seminole County community.

**Key Strategic Priority:** Protect and enhance the physical and mental well-being of the Seminole County community through the development of a comprehensive Community Health Initiative.

### **Strategy 1: Community Health Needs Assessment**

The cornerstone of all health improvement initiatives will be the establishment of a collaborative, community-focused effort to identify and prioritize health needs within the community. A comprehensive Community Health Assessment will serve as a baseline toward building a strong foundation for all health improvement initiatives on an ongoing basis. According to the Centers for Disease Control and Prevention, a Community Health Needs Assessment could serve to improve systemic coordination and collaboration; leverage community interconnectedness of efforts; identify strengths, weaknesses, opportunities, and threats (SWOT); and establish baselines and benchmarks critical to improving community health for all at risk populations regardless of socio economic status.

The Florida Department of Health in Seminole County conducts a Community Health Needs Assessment (CHNA) that is updated every three years. The CHNA is an existing process that identifies the current state of health within Seminole County. The CHNA



highlights areas of need, prevalent health risks, and community demographics. The latest version of the CHNA was produced in June of 2019. A formal presentation before the Board of County Commissioners will help identify gaps in community health and assist in directing investment and educational resources into the areas of greatest need within the community:

### **Elements of the Strategy:**

- Utilize the CHNA’s community profile to assess desired health outcomes, health behaviors, clinical care needs, social and economic factors effecting community health, the physical environment, and identify priority areas.
- Support existing CHNA’s ongoing stakeholder driven process in order to continuously monitor priority community public health needs without incurring additional cost to the citizens of Seminole County.
- Leverage existing CHNA to accelerate programmatic implementation timelines with little to no additional resources needed to start planning initiatives, if it aligns with BOCC vision.
- Identify any issues not included in the Health Department’s CHNA and determine strategies to incorporate them into an enhanced CHNA.

### **Actions:**

- Schedule BOCC Work Session to have presentation and discussion on the Florida Department of Health in Seminole County Community Health Needs Assessment. - 1-3 months
  - Integrate Board feedback and augment as determined by the Board.
- Identify areas of focus, resource needs, and funding opportunities. - 4-6 months
- Identify and engage community partners - 6-9 months
- Collect, analyze, and present data - 9-11 months
- Set goals, establish funding, and appropriate measure of success - 12-24 months
- Yearly assessments to determine/verify investments going forward.

### **Estimated Resources:**

Given the unknown status of this newly identified initiative, discussion on resources should focus on the provision or production of needed capacity within the community to fill identified gaps through the community needs assessment. In essence, should Seminole County provide funding to existing community resources thereby augmenting capacity or establish new programs to meet

community needs? Initially, funding for this strategy should be pursued in conjunction with Strategies 2 and 3 as the issues are interconnected. Resource considerations:

- Staff Time Commitment
- Competing Priorities
- Addition of Staffing
- Office Space Requirements
- Equipment and Supplies.

### **Strategy 2: Healthy Lifestyle Initiative**

The Healthy Lifestyle Initiative will offer educational resources and community engagement opportunities designed to inform residents on ways to make healthier lifestyle decisions. This initiative will seek to mitigate the effects of chronic disease, increase access to Seminole County recreational amenities, eliminate food deserts, and provide for all at-risk populations regardless of socio-economic status.

This strategy will empower our residents to make informed, healthy lifestyle choices through the promotion of health and wellness activities available via existing community based programs and expand access to these programs to all underserved segments of the community.

#### **Elements of the Strategy:**

- Improving the provision of healthy lifestyles information and educational materials to individuals, families, and community groups in order to foster improved community health.
- Building a shared understanding that lack of access to educational programs, public recreational facilities, and other resources can lead to uninformed risky behavior.
- Focusing on most critical priority areas that perpetuate unhealthy lifestyles such as poor nutrition, sedentary lifestyles, and use of addictive substances.
- Expand the reach and offering provided by existing Extension Services.

#### **Actions:**

- Establish appropriate working groups to evaluate existing healthy lifestyle offerings, current saturation of programs in at-risk individuals, families, and communities. - 1-3 months
- Identify gaps in service, select priority areas of focus, resource needs, and funding opportunities. - 4-6 months

- Develop appropriate metrics and reporting timelines to assure healthy lifestyle objective are being met. - 7-12 months
- Yearly assessments to determine/verify investments going forward.

**Estimated Resources:**

Discussion on resources should entail the provision or production of needed capacity within the community to fill identified gaps. Initially, funding for this strategy should be pursued in conjunction with Strategies 1 and 3 as the issues are interconnected.

Resource considerations:

- Staff Time Commitment.
- Competing Priorities.
- Expansion of existing programs.
- Transportation resources.
- Addition of Staffing.
- Office Space Requirements.
- Equipment and Supplies.

**Strategy 3: Community Mental Health Program**

Develop a community mental health program designed to connect residents to appropriate resources that will aid in reducing the risk of chronic diseases related to stress, anxiety, and substance abuse, while improving their quality of life and well-being, thereby reducing individual’s and families’ feelings of hopelessness.

**Elements of the Strategy:**

- Expanding community access to mental health and substance abuse programs and services.
- Increasing prevention and educational opportunities surrounding mental health and substance abuse.
- Ensuring success and sustainability of mental health and substance abuse programs and services on an ongoing basis.
- Establishing appropriate community infrastructure designed to provide support to individuals and families during recovery and reintegration into the community.
- Ensuring equity of mental health and substance abuse programs and services for underserved and at risk community members.

**Actions:**

- Establish appropriate working groups to evaluate mental health and well-being community priorities. - 1-3 months
- Produce a report outlining areas of health needs not currently being met through existing community programs. - 4-6 months
- Establish timeline to develop mental health offering to address selected areas of focus, provide assessment of needed resources, and identify funding opportunities. - 6-12 months
- Yearly assessments to determine/verify investments going forward.

**Estimated Resources:**

As with strategies 1 and 2 above, the proposed community needs assessment as well as other stakeholder and issue identification efforts, will provide insight to help reveal resource requirements. To accommodate this early need, staff recommends that resources be allocated to provide staffing within the Community Services Department to initiate all three strategies. Additional program funding through ARPA has been designated for future program use for general and mental health strategies.

## Resource considerations:

- Staff time commitment.
- Competing priorities.
- Addition of staffing.
- Office space requirements.
- Equipment and supplies.

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
ARPA	MENTAL HEALTH PROGRAMS	ONE TIME				500,000		
ARPA	COMMUNITY HEALTH INITIATIVES	ONE TIME				800,000		
GENERAL FUND	COMMUNIT HEALTH-PROJ COORD 2	RECURRING			90,021	90,021	90,021	90,021
GENERAL FUND	COMMUNITY HEALTH-NEW PROGRAM SPECIALIST	RECURRING			38,910	38,910	38,910	38,910
<b>ASSESS/H LIVING/MENTAL HLTH Total</b>					<b>128,932</b>	<b>1,428,932</b>	<b>128,932</b>	<b>128,932</b>

#### Strategy 4: Community Paramedicine

Develop a Community Paramedicine program focused on the provision of healthcare using patient-centered, mobile resources in the out-of-hospital environment. This strategy will increase access to appropriate healthcare alternatives to underserved members of the community, those with chronic diseases, homebound individuals, and other at-risk populations.

#### Elements of the Strategy:

- Increasing access to care in underserved and at-risk populations of the community.
- Provide an elder care check-in program for community senior citizens.
- Providing telemedicine advice to 9-1-1 callers as an alternative to dispatch of emergency resources where appropriate.
- Utilizing community paramedics for management of high emergency service system utilizers or patients at risk for hospital admission or readmission, chronic disease management, preventive care or post-discharge follow-up visits, and transport or refer patients to a broad spectrum of appropriate care, not limited to hospital emergency departments.
- Coordination of efforts with healthcare providers (i.e. doctors, hospital systems, health insurance companies) to establish a long term funding strategy that benefits overall community health while mitigating system cost and impacts.

**Actions:**

- Establish appropriate working groups to evaluate Community Paramedic program and align with community priorities identified from review of CHNA. - 1-3 months
- Establish a Community Paramedicine Consortium to coordinate efforts amongst Seminole County providers.
- Develop community paramedic program based on stated objectives, select community health needs to be addressed, identify resources needed, and funding opportunities. - 2-4 months
- Begin to provide data and information from community paramedicine activities and their impact on improving community health. - 4- 6 months

**Estimated Resources:**

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
FIRE FUND	ONGOING OPERATING / SUPPLIES	RECURRING			858,000	858,000	858,000	858,000
FIRE FUND	PERSONNEL COSTS (NEW LT & OVERTIME)	RECURRING			300,000	300,000	300,000	300,000
ARPA	ONE TIME EQUIPMENT	ONE TIME			200,000			
<b>COMMUNITY PARAMEDICINE Total</b>					<b>1,358,000</b>	<b>1,158,000</b>	<b>1,158,000</b>	<b>1,158,000</b>

## **KSP: Continue Implementation of the Five Points Project**

### **Executive Summary**

Seminole County services are spread between the Five Points location, Downtown Sanford, and other remote facilities. In April of 2020, the Board of County Commissioners approved a Master Plan crafted by CGL Companies and Dewberry to relocate most of the County's operations to a consolidated site at the Five Points location. Following adoption of the Master Plan, the Wharton-Smith Company was chosen to design and build Phase I of the Master Plan which includes the Criminal Justice Center Annex, East Parking Garage, Central Chiller Plant and Central Blvd Road Improvements approved at \$116M. Also included in this phase is the Criminal Justice Center renovations. Phase II includes the Public Works Campus and County Administration building estimated at \$98.3M, and Phase III includes a Health Department Building, Fire State 35 Replacement, Amenity Park, Museum of Seminole County History Addition, John E. Polk Correctional Facility Replacement /Renovation and the West Parking Garage estimated at \$192M.

Last summer, a construction line of credit for \$75M was executed to provide funds to begin construction of Phase I of the Master Plan, with intent to issue bonds to repay the construction loan and wrap around existing debt.

### **Key Strategic Priority:**

Continue forward momentum on the consolidation of operations at the Five Points location and implementation of the Five Points Master Plan.

### **Strategy:**

Present the schedule for completion of Phase I, and a clear plan for all Phases, including financing, of the approved Master Plan for Five Points.

### **Elements of the Strategy:**

- Maintenance of continued progress on Phase I and the developed financial plan.
- Assumption that Phase II to begin at completion of Phase I, estimated to be FY23-24; there will be a need to develop financing option.
- Assumption that Phase III would begin after completion of Phase II and financing options need to be developed.
- Consideration of capital plans, SunRail, and other increases to General Fund in formulating a debt service plan for the Five Points project.

- Identification of alternative funding sources for Five Points.
- Identification of opportunities presented by the vacation of the CSB and Civil Courthouse upon completion of the project, including cash inflows to reduce debt obligations.

**Actions:**

- Monthly meetings between Resource Management and Public Works to review the latest cost estimates and timelines in order to prepare financing options for Phase II and III.
- In August of 2021, Resource Management and Public Works presented a status update of Phase 1 of the Five Points Master Plan.
- Include all phases of the project in the Five-Year Capital Plan for transparency and to ensure awareness of the project and status.
- Provide the Board with quarterly status reports.



## **KSP: Increase Engagement with Regional Partners**

### **Executive Summary**

In October of 2019, the Board established “increased engagement with regional partners” as a key strategic issue. The Board reinforced this requirement at its March 12, 2021 Retreat. Commissioners provided additional clarification at a May 10, 2021 worksession and follow up KSP discussions in June and July, 2021.

Staff will accomplish this priority by establishing, participating in, managing, and integrating performance management into regional partnerships to improve outcomes for Seminole County Government clients and business partners.

### **KSP Strategy:**

Immediately begin pursuing partnership opportunities for significant programs and projects to maximize the potential value of collaboration. Establish and manage a Seminole County Government regional partnership governance program that includes processes to identify, respond to, engage in, and manage regional partnerships in ways that optimize organizational performance and result in improved outcomes for Seminole County Government clients and business partners.

The pandemic response underscored the significant value in partnering with other organizations and individuals to improve project and process outcomes. Examples include the Seminole County vaccine and Seminole CARES programs.

Other regional partners recognize and support developing and maintaining partnerships, as evidenced by the recently formed Public Safety Portfolio Program. Participants include SCG Fire, Emergency Ops, Information Services, and Sheriff’s Office, including Sheriff Operations and IT, as well as the Lake Mary Fire Department.

Board members have also recommended developing formal collaborative relationships with regional partners who are included in the 2021 American Rescue Plan.

### **Elements of the Strategy:**

- Formally consider partnership opportunities in the initiation and planning stages of significant projects, programs, and strategies.
- Review and document existing regional collaboration efforts for opportunities to improve outcomes.

- Develop and manage formal processes (tiered from simple to complex) and a formal communication plan that includes dash-boarding, reporting, communication with all stakeholders, and change management.
- Perform partnership governance on an enterprise level.

**Actions:**

- Formally consider partnership opportunities in the initiation and planning stages for significant programs and projects. (Immediate)
  - Develop formal collaborative relationships with regional partners. Examples of emerging and potential projects, including:
    - 2021 American Rescue Plan Act.
      - Partner with municipalities to leverage ARPA funding.
    - Educational impact fees.
    - Sales tax consideration.
    - Economic Development Council.
    - East Central Florida Regional Planning Council.
    - SunRail.
    - Lynx.
    - Digital Divide Regional Planning Council (proposed).
- Identify and document existing regional collaboration efforts by the end of the 4th Quarter, 2021. Include proposed KSP related efforts, including the emerging community health initiative and holistic water policy.
- Review existing partnership effort rosters to ensure assigned Seminole County Government employees are equipped to contribute to team outcomes.
- Create a cross-departmental team and develop cross regional collaboration framework guidelines.
- Develop collaboration processes, tiered to address simple to complex partnerships that include:
  - Performance Management, including dash-boarding where appropriate.
  - Agreement requirements, including Interlocal Agreements (ILAs) and Memorandums of Understanding (MoUs).
  - Communication plans, including emphasizing the peer nature of partnerships and leveraging proactive messaging.
  - Change management, including autonomy/governance.
  - Collaboration training.

- Implement formal enterprise level governance during the 1st Quarter of 2022 on larger complex projects that require significant collaboration with regional partners.

**Estimated Resources:**

- Leverage proposed executive dashboard software.
- Seminole County Government Level of Effort: 400 hours utilizing existing resources.

## **KSP: Develop a Holistic Water Policy**

### **Executive Summary**

The Seminole County Board of County Commissioners has identified the development of a countywide holistic water policy as one of the County's ten strategic priorities. A working group was established to develop an action-oriented project plan that delivers measurable solutions that advance the holistic concept of "One Water", as expounded upon in the "One Water Movement". Engaging a broad spectrum of stakeholders in this planning process and leveraging the expertise and resources of the community are key to developing this holistic water policy, as well as maintaining Seminole County's status as Florida's Natural Choice.

### **Key Strategic Priority:**

Develop a plan that protects and preserves all of Seminole County's water resources.

### **Strategy:**

Develop a holistic water policy plan leveraging the One Water model.

Across the Country, supplies of clean, dependable, and economical water are more fragile than at any time in our history. Changing how the community views, values and manages water is key to protecting valuable water resources. Drinking water, stormwater, reclaimed water, ground water, surface water and wastewater are all "One Water."

A One Water mindset is key to developing a holistic water policy for Seminole County. The One Water approach envisions managing all water in an integrated, inclusive, and sustainable manner, transforming how water is viewed, valued and managed. The underlying characteristics of One Water are:

- The mindset that all water has value, from the water resources in our ecosystems to our drinking water, wastewater, and stormwater.
- A focus on achieving multiple benefits, meaning water-related investments should provide economic, environmental, and societal returns.
- Approaching decisions with a systems mindset, one that encompasses the full water cycle and large infrastructure systems.
- Utilizing watershed-scale thinking and action that respects and responds to the natural ecosystem, geology, and hydrology of an area.

- Relying on partnerships and inclusion, recognizing that real progress will only be made when all stakeholders have a seat at the table.

### **Elements of the Solution:**

The following six “Big Ideas” are designed to convert the characteristics of One Water mindset into actionable solutions. These Big Ideas are intended to be practical solutions, focused on policy and decision making to positively change how Seminole County’s water resources and infrastructure are managed:

- Engage Stakeholders:
  - To develop a holistic water policy for Seminole County it is critical to develop a Water Roundtable to provide a discussion forum to engage stakeholders in assisting the County with developing a holistic water policy. Water related stakeholders include utility entities, businesses, agricultural interests, local politicians, local municipalities, regulatory community, and special interest groups. This type of stakeholder engagement will take several meetings, including an initial workshop with the Board, and is envisioned to take place on an annual basis moving forward.
- Protect Water Resources:
  - Protecting water resources within Seminole County is vital to the successes of a holistic water policy. Water is a valuable resource that is critical for the health and sustainability of all natural ecosystems. For humans, water plays an essential role in consumption and recreation. Protecting and preserving our water resources requires a “big picture” approach to identify problems and developing policies to protect water resources. This approach requires both short term and long term goals.
  - There are many additional benefits associated with water resource protection, such as protecting water quality for wildlife and public health, and protecting water supply availability.
  - Water resource protection includes a wide variety of actions and activities aimed at safeguarding, maintaining, or improving the quality/quantity of water sources. These activities may depend on the type of source being protected such as groundwater, drinking water, or surface water.
- Secure Long Term Water Supply:
  - All drinking water produced by utilities in Seminole County comes from groundwater in the Floridian Aquifer. However, the supply of groundwater in Central Florida is approaching its maximum limit, pushing utilities to develop alternative water sources (AWS). To secure Seminole County’s long term water supply, close coordination with the

regulatory community and stakeholders is critical to develop a plan that uses available water resources to the best benefit, both environmentally and economically.

- Enhance Water Conservation:
  - Water Conservation means using Seminole County’s limited water supply wisely and caring for it properly. Since every member of the community depends on water to sustain life, there is a collective responsibility to learn more about water conservation and how water sources can be kept pure and safe for generations to come. Seminole County can play a key role in increasing customer and citizen knowledge about One Water, and the actions that they can take to conserve these precious water resources.
- Protect Public Health:
  - One of the most important public health achievements of the 20th century is providing safe drinking water. When anyone turns on a tap in their home, school or workplace, the water from the tap should be safe to drink. Water utilities are responsible for providing safe drinking water by treating water to regulatory standards, maintaining safe high-quality water to customers. Protecting public health relies upon close coordination between the utility and FDEP, and upon communication between the utility and its customers.
- Maintain Water Affordability:
  - Water has traditionally been an undervalued resource, and true environmental costs are rarely captured. Increased pressure on a limited drinking water supply, and on the environment, will drive increases in rates and push local governments to identify additional funding sources to protect the environment. Maintaining a lifeline water rate for the lowest-income earners in this community is of critical importance.

### **Actions and Estimated Resources:**

The holistic mindset of One Water lends itself to broad and far-reaching goals, such as “remove all septic tanks in Seminole County” or “secure long-term water supply” or “clean Lake Jesup.” There is no single actionable project that can solve large water resource problems. Instead, a continuous stream of projects and initiatives that advance one or more of the Big Ideas must be developed in order to achieve strategic success. Below are actionable project concepts that embrace the concept of One Water, and are short-term wins that advance the County’s holistic water plan.

- Board Worksession on Holistic Water Policy - timeline 3 months, (no cost, staff resources).

- Water Roundtable with Community – timeline 6 months after Board Worksession, \$1,000 per meeting, 3 meetings, and resources.
- Development of an articulated “One Water” action plan – timeline 12 months, \$150,000 for consultant.
- Septic tank conversion pilot project in Wekiva Basin – timeline: 5 years; cost \$5M - \$25M; funding from FDEP needed; 1+ FTE (potential funding from FDEP for FTE).
- Complete Wekiva Basin septic to sewer conversion - Timeline: 20 years; cost \$120M; funding from FDEP/state needed; 3 FTEs (potential funding from FDEP).
- Stormwater Harvesting pilot project – timeline: 3 years; cost EST: \$1M - \$5M (including new infrastructure to deliver stormwater); resources: engineering PM.
- Wekiva Groundwater Study - quantify nitrogen concentrations in surficial groundwater in the Wekiva PFA and utilize isotopic analysis to determine nitrogen sources. Current data will also be compared to groundwater monitoring conducted approximately 10 years ago in the area to track any changes identified. 1 yr project – timeline: 2 years; cost ~\$190K; funding already secured (FDEP grant/local sales tax); project will start May 2021; additional resources: none.
- Wekiva TMDL Basin Study – Development of a surface water/groundwater model for the greater Wekiva Basin (Big Wekiva, Little Wekiva and Yankee Lake basins) that will be utilized to assess surface and groundwater quality issues (i.e. septic tanks, fertilizer, etc.) as well as flooding and other groundwater impacts to the Wekiva Springshed system. Project initiated in 2018; will be completed in 2022 and is funded via sales tax at a total cost of \$850K. No other resources needed.
- Little Wekiva River Restoration Project 2 yr project – timeline: June 2021 – June 2023; cost estimate \$2M; seeking cost shares from various agencies (local, state, federal); have secured \$437.5K from SJRWMD, \$500K from Legislative Appropriations, and likely federal funding (\$660K) no other resources needed.
- Lake Jesup Shoreline Restoration Project 2 yr project – timeline: start May/June 2021; cost for current scope \$450K (\$350K leg appropriation; \$100K sales tax); additional resources: none.
- Enhance “One Water” education initiatives utilizing current educational outreach resources to residents- 6 months; \$30K; Resources: existing educational outreach staff.
- Shoreline Protection Ordinance – implementation timeline: 3 – 6 months; cost EST: \$200K/year for program; resources: 2 FTEs (proposed for FY 22).
- Participate in ongoing Minimum Flow and Level development workshops with SJRWMD – timeline continuous; cost estimated at \$15,000/year for consultants; staff time with no additional FTE.
- Completed desktop analysis of recharge benefits to aquifer – timeline 4 months, \$80,000, no FTEs

- Exploratory Well at YKLWRF to confirm recharge benefits to aquifer – timeline 2-3 years - \$2.5 M for drilling contractor, consultant; staff time, no additional FTEs.
- Complete desktop analysis to convert SER WTP to convert one to two Upper Floridan Aquifer (UFA) wells to LFA wells timeline 3 months, \$20,000 for consultant, staff time, no FTEs
- Drill SER # 3 at SER WTP to confirm capacity and water quality at LFA – timeline 1-2 years - \$2.5 M for drilling, consultant; staff time, no additional FTEs.
- Water Supply Facilities Work Plan Update – timeline 6 to 8 months - \$60,000 for consultant, staff time, no additional FTEs.
- Water Conservation Plan Update – Timeline 12 to 18 months - \$110,000 for consultant, staff time, no additional FTEs.
- Potable to Reclaimed Water ASR conversion – Timeline 24 to 36 months – Desktop analysis completed, currently under permit review. - \$60,000 for consultant, staff time, no additional FTEs. Construction cost may vary, may need a ground storage tank (GST) - \$ 1M to \$2M to participate in 2025 Regional Water Supply Plan – timeline 5 years, \$40,000/year in legal and consulting support, no additional FTE.
- Update Sewer Lift Station Standards – timeline 1 year, staff resources, no additional FTE.
- Water meter replacement program, with advanced AMI – timeline 18 months, \$164,000 per month for 15 years, no additional FTE.
- Targeted conservation messaging to high water using customers using H2OSav – timeline 4 months, staff time, no additional FTE.
- Improve Customer Communication for Boil Water Notices – timeline 2 months, staff time, no additional FTE.
- Water Billing tier and base fee reassessment – timeline 12 months, \$25,000 for consultant; staff time, no additional FTE.

A summary of resources necessary to complete these projects for FY 21, FY 22, and FY 23, plus funding source identification, is tabulated below. Note that the projects in FY 22/23 from Environmental Services will be included in the upcoming Utility Master Plan. Some of the FY 21 and FY 22 Environmental Projects will require a BTR, but will not require an increase to the budget. All other projects with dollar amounts have been approved by the board, or are under consideration in the current budget



FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
GENERAL FUND	SHORELINE PROTECTION 2 FTE'S	RECURRING		125,000		125,000	125,000	125,000
GRANTS	LAKE JESUP SHORELINE RESTORATION	ONE TIME	450,000					
GRANTS	LITTLE WEKIVA RESTORATION PROJ	ONE TIME		2,000,000				
SALES TAX	WEKIVA BASIN TMDL	ONE TIME	600,000	250,000				
SALES TAX	WEKIVA GROUNDWATER STUDY	ONE TIME	134,730					
TBD	SEPTIC TO SEWER CONVERSION (COST TBD)	RECURRING				-	-	-
TBD	SEPTIC TANK UPGRADE (COST TBD)	RECURRING				-	-	-
WATER & SEWER	ONE WATER ACTION PLAN	ONE TIME	150,000					
WATER & SEWER	BENCHTOP GROUNDWATER RECHARGE ANALYSIS	ONE TIME	80,000					
WATER & SEWER	WATER SUPPLY FACILITY WORKS PLAN UPDATE	ONE TIME	60,000					
WATER & SEWER	MFL AND RWSP REGULATORY DEVELOPMENT	RECURRING	55,000	110,000		110,000	110,000	110,000
WATER & SEWER	STUDY UFA/LFA WELL CONVERSTION AT SER	ONE TIME	20,000					
WATER & SEWER	ONE WATER MEMBERSHIP	RECURRING	6,000	6,000		6,000	6,000	6,000

FUND	ACTION	COSTS	FY21	FY22	FY22 INCREASE	FY23	FY24	FY25
WATER & SEWER	HOLISTIC WATER POLICY ROUNDTABLE	RECURRING	1,000	1,000		1,000	1,000	1,000
WATER & SEWER	WATER CONSERVATION PLAN UPDATE	ONE TIME		110,000				
WATER & SEWER	ONE WATER EDUCATION PROGRAM	RECURRING		30,000		30,000	30,000	30,000
WATER & SEWER	WATER BILLING AFFORDABILITY ASSESSMENT	ONE TIME		25,000				
WATER & SEWER	UFA/LFA WELL DEEPENING AT SER	ONE TIME				2,500,000		
WATER & SEWER	YANKEE LAKE EXPLORATORY RECHARGE WELL	ONE TIME				2,500,000		
WATER & SEWER	ASR WELL CONVERSION	ONE TIME				2,000,000		
<b>HOLISTIC WATER POLICY Total</b>			<b>1,556,730</b>	<b>2,657,000</b>		<b>7,272,000</b>	<b>272,000</b>	<b>272,000</b>

# ADMINISTRATION

## Department Message:

County Administration consists of the areas of government that provide leadership and formulate policies that fulfill County government's responsibilities as identified in the County Charter, Florida Statutes, and the State Constitution, for the ultimate purpose of providing quality services to the citizens of Seminole County.

The Administration Department provides services from the Board of County Commissioners, County Attorney's Office, County Manager's Office, Office of Human Resources, Office of Management and Budget, and the Office of Strategic Initiatives.

## Programs:

BOCC COMMISSIONERS

COMMUNICATIONS

COUNTY ATTORNEY

COUNTY MANAGER

ECONOMIC DEVELOPMENT

HR EMPLOYEE BENEFITS

HUMAN RESOURCE OFFICE

INNOVATION & STRATEGIC INITIATIVES

MANAGEMENT & BUDGET OFFICE

TOURISM

# ADMINISTRATION

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 1.1** Develop an accurate budget that allows countywide departments to meet their goals and objectives at the lowest cost with maximum efficiency and value to the taxpayers.

**Not KSP specific**

1.1.1 *Minimize the amount of unnecessary budget in the approved countywide base operating budget, so that a minimum of 96% of this budget is expended.*

>95% of Countywide base operating budget expended	97%	99%	98%	98%	96%
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**GOAL # 1.2 :** Provide effective information to the citizens, Board of County Commissioners, county staff, and the Government Finance Officers Association (GFOA).

**Not KSP specific**

1.2.1 *Utilize best practices when preparing a communication device, policy document, financial plan, and operations guide.*

GFOA Distinguished Budget Presentation

Award (1 = Achieved)	1	1	1	1	1
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Develop and adopt the County's annual budget prior to October 1st of the preceding	1	1	1	1	1
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**GOAL # 1.3 :** To ensure all residents have fair access and resources to job opportunities.

**Not KSP specific**

1.3.1 *Eliminate as many County job vacancies as possible and/or provide job opportunities to unemployed residents through provision of relevant workforce programs and*

Number of residents provided scholarships and placed in training programs				50	50
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Number of residents completing training funded by County				20	20
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Number of County vacancies filled by workforce programs provided through				5	5
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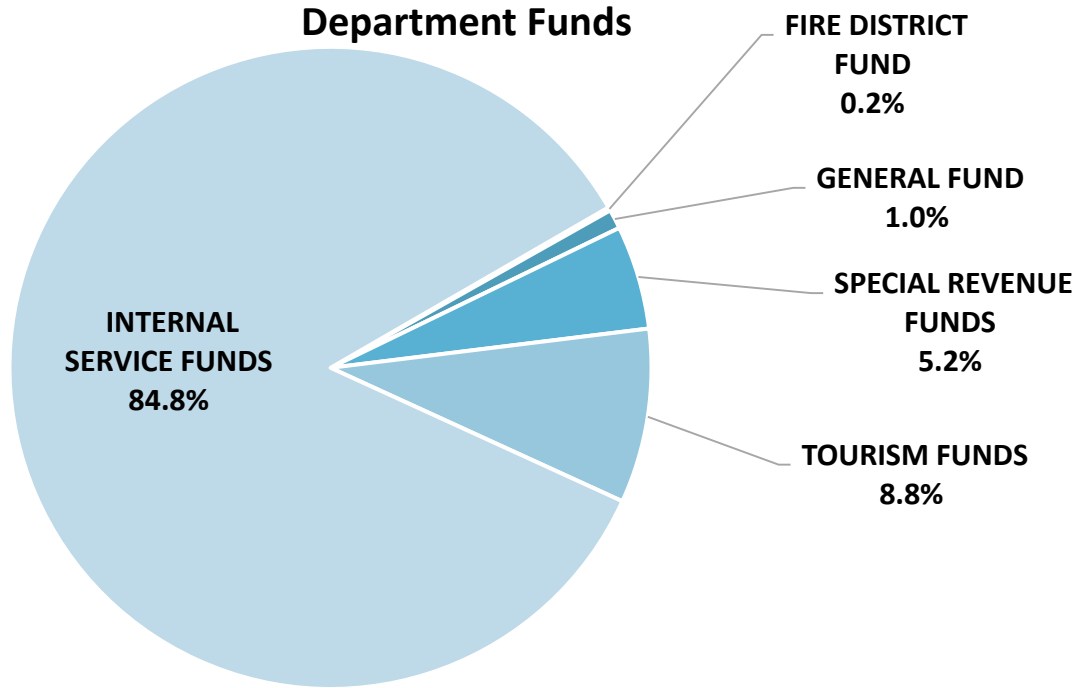
**GOAL # 1.4 :** Countywide performance management/evaluation roll out.

**Not KSP specific**

1.4.1 *Measure employee performance and effectiveness, set goals, identify professional development*

Roll out new performance management program. (1= Achieved)					1
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# ADMINISTRATION



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
BOCC COMMISSIONERS	1,446,363	1,455,518	1,507,036	51,518	3.5%
COMMUNICATIONS	869,649	1,142,298	1,271,497	129,199	11.3%
COUNTY ATTORNEY	2,349,574	2,631,702	2,695,276	63,574	2.4%
COUNTY MANAGER	1,397,478	1,540,436	2,192,986	652,550	42.4%
ECONOMIC DEVELOPMENT	1,853,960	1,494,293	1,867,364	373,071	25.0%
HR EMPLOYEE BENEFITS	26,088,317	30,286,990	30,415,297	128,308	0.4%
HUMAN RESOURCES OFFICE	1,184,773	1,316,980	1,174,674	(142,306)	-10.8%
INNOV & STRATEGIC INIT	756,207	788,865	1,275,487	486,622	61.7%
MANAGEMENT & BUDGET OFFICE	716,734	756,271	861,521	105,250	13.9%
TOURISM	2,904,382	3,185,388	3,100,570	(84,819)	-2.7%
<b>BASE BUDGETS Total</b>	<b>39,567,439</b>	<b>44,598,741</b>	<b>46,361,708</b>	<b>1,762,967</b>	<b>4.0%</b>
<b>FLEET</b>	<b>32,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EQUIPMENT, OTHER</b>	<b>695,579</b>	<b>210,000</b>	<b>188,000</b>	<b>(22,000)</b>	<b>-10.5%</b>
<b>TECHNOLOGY</b>	<b>0</b>	<b>0</b>	<b>22,200</b>	<b>22,200</b>	
<b>GRANTS</b>	<b>15,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>	<b>40,310,635</b>	<b>44,808,741</b>	<b>46,571,908</b>	<b>1,763,167</b>	<b>3.9%</b>

# ADMINISTRATION

## Board of County Commissioners (BOCC)

### Program Message:

The Board of County Commissioners is comprised of five members serving staggered terms of four years. Each Commissioner represents one of the five County Commission districts, and the Commissioners are elected countywide. The Commission elects the Board Chair annually each November.

The Chair presides over County Commission meetings and work sessions, executes legal documents, and appoints Commissioners to various boards and committees. The Chair is the official representative of the Board and retains a vote on all items.

The Board is the legislative Branch of County government; individual Commissioners serve as both legislative officers and fiscal representatives. The Board is charged with governing the jurisdiction of Seminole County per applicable Florida Statutes. Acting in good faith and within their statutory authority, the Commissioners have wide discretion.

The Board takes official action through creation of policies, ordinances, and resolutions at advertised public hearings, public meetings and conducts worksessions as needed to discuss matters of general importance to the County.

The Board of County Commissioners is responsible for the following:

- Set policies for the operation of County government in order to provide services to the public which are cost effective, efficient in delivery, and add value to the community
- Communicate with the public to ensure that County policies reflect the interests of the citizens
- Provide information to the public to keep them informed of Seminole County's policies, services, and direction
- Participate in community organizations so that policy decisions are made with as much information as possible

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>BOCC COMMISSIONERS</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510110 EXECUTIVE SALARIES	485,709	512,824	526,279	13,455	2.6%
510120 REGULAR SALARIES & WAGES	329,012	334,617	354,506	19,889	5.9%
510150 SPECIAL PAY	1,325	1,800	600	(1,200)	-66.7%
510210 SOCIAL SECURITY MATCHING	60,062	64,829	67,380	2,551	3.9%
510220 RETIREMENT CONTRIBUTIONS	323,179	351,239	357,140	5,901	1.7%
510230 HEALTH INS - EMPLOYER	140,645	149,437	161,485	12,049	8.1%
510240 WORKERS COMPENSATION	1,263	1,271	1,145	(126)	-9.9%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>1,341,195</b>	<b>1,416,017</b>	<b>1,468,535</b>	<b>52,518</b>	<b>3.7%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	83,566	0	0	0	
530400 TRAVEL AND PER DIEM	6,526	27,000	27,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	183	0	0	0	
530490 OTHER CHARGES/OBLIG	1,670	500	500	0	0.0%
530510 OFFICE SUPPLIES	282	2,500	2,500	0	0.0%
530520 OPERATING SUPPLIES	259	1,500	500	(1,000)	-66.7%
530521 EQUIPMENT \$1000-\$4999	1,811	0	0	0	
530522 OPERATING SUPPLIES-TECH	1,346	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	8,624	3,001	3,001	0	0.0%
530550 TRAINING	900	5,000	5,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>105,168</b>	<b>39,501</b>	<b>38,501</b>	<b>(1,000)</b>	<b>-2.5%</b>
<b>BASE BUDGETS Total</b>	<b>1,446,363</b>	<b>1,455,518</b>	<b>1,507,036</b>	<b>51,518</b>	<b>3.5%</b>
<b>BOCC COMMISSIONERS Total</b>	<b>1,446,363</b>	<b>1,455,518</b>	<b>1,507,036</b>	<b>51,518</b>	<b>3.5%</b>

# ADMINISTRATION

## Communications

### Program Message:

The vision of the Communications Office is to provide transparent, timely, and accurate information to the citizens of Seminole County by informing and engaging residents, strengthening and expanding the County's reputation and reach, and fostering community pride.

The Communications Office is responsible for media relations, social media content and strategy, special events, writing, videography, graphic design, and the County's public access channel, SGTV. Communication efforts are carried out by focusing on a combination of activities across the key areas of media relations, digital media, community relations, external outreach, public access, and communication support for the Board of County Commissioners and County Manager. Outreach is reinforced through branding, graphic design, and videography efforts that communicate the message of Seminole County Government across all media platforms, further reinforcing the story to residents in the most effective manner.

The primary goal of the Community Information Program is to enhance communication between Seminole County Government and external audiences. This is carried out through the following objectives:

- Tell Our Story;
- Advance Proactive and Transparent Communications;
- Create Meaningful Engagement with External Audiences;
- Become Stronger Partners with Local Media; and
- Improve Brand Consistency.

SGTV, coordinates production of all publicly noticed meetings held in the Board of County Commissioners Chambers. These meetings can be viewed live on select cable channels, the County website and YouTube, and are replayed via the same outlets. SGTV staff members develop short and full-length programs for use on television, web, and social media.

The Graphics team provides professional design services, artwork, signage, and photography for all internal and external communications. Graphics upholds County branding standards, produces marketing collateral, and serves as an internal support service for all County departments.



# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>COMMUNICATIONS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	603,870	757,656	844,394	86,738	11.4%
510140 OVERTIME	2,707	0	0	0	
510150 SPECIAL PAY	2,025	1,200	5,700	4,500	375.0%
510210 SOCIAL SECURITY MATCHING	44,837	57,961	64,596	6,635	11.4%
510220 RETIREMENT CONTRIBUTIONS	80,153	102,814	148,168	45,354	44.1%
510230 HEALTH INS - EMPLOYER	98,484	137,851	121,361	(16,491)	-12.0%
510240 WORKERS COMPENSATION	917	1,136	1,098	(39)	-3.4%
<b>PERSONNEL SERVICES Total</b>	<b>832,992</b>	<b>1,058,618</b>	<b>1,185,317</b>	<b>126,699</b>	<b>12.0%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	4,667	17,500	22,000	4,500	25.7%
530400 TRAVEL AND PER DIEM	0	1,600	1,600	0	0.0%
530460 REPAIRS AND MAINTENANCE	4,179	13,500	10,000	(3,500)	-25.9%
530470 PRINTING AND BINDING	7,762	8,000	11,000	3,000	37.5%
530480 PROMOTIONAL ACTIVITIES	0	0	0	0	
530490 OTHER CHARGES/OBLIG	0	3,200	2,200	(1,000)	-31.3%
530510 OFFICE SUPPLIES	392	500	1,580	1,080	216.0%
530520 OPERATING SUPPLIES	14,524	11,500	16,000	4,500	39.1%
530521 EQUIPMENT \$1000-\$4999	0	8,000	8,000	0	0.0%
530522 OPERATING SUPPLIES-TECH	1,771	15,880	4,300	(11,580)	-72.9%
530540 BOOKS, DUES PUBLICATIONS	3,063	3,000	7,000	4,000	133.3%
530550 TRAINING	300	1,000	2,500	1,500	150.0%
<b>OPERATING EXPENDITURES Total</b>	<b>36,657</b>	<b>83,680</b>	<b>86,180</b>	<b>2,500</b>	<b>3.0%</b>
<b>BASE BUDGETS Total</b>	<b>869,649</b>	<b>1,142,298</b>	<b>1,271,497</b>	<b>129,199</b>	<b>11.3%</b>
TECHNOLOGY	0	0	14,700	14,700	
<b>COMMUNICATIONS Total</b>	<b>869,649</b>	<b>1,142,298</b>	<b>1,286,197</b>	<b>143,899</b>	<b>12.6%</b>

# ADMINISTRATION

## County Attorney

### Program Message:

The County Attorney's Office provides legal counsel and representation to the Board of County Commissioners, the County Manager's Office, County Departments and Division heads, county appointed boards and commissions in any suit, action or proceeding filed by or against them. Legal assistance is also provided to other Constitutional Officers when requested.

The office provides legal advice at Board meetings, performs legal research and offers advisory opinions, and respond to requests from the County Manager, Board of County Commissioners and county staff to draft or review contracts, ordinances and other legal documents.

The County Attorney's Office provides the following services:

- Advise all BCC members and County staff on all County legal matters.
- Drafting of legal opinions, ordinances, resolutions, contracts and other legal documents.
- Carry out ethics, public records and sunshine training for the Board of County Commissioners, advisory boards, employees and new employee orientation.
- Carry out and/or monitor all litigation to which the County is a party, while attempting to resolve all disputes through settlement negotiations and mediations.
- Participate in a direct or support capacity to accomplish County and departmental projects in accordance with priorities established by the Board of County Commissioners and the County Manager's Office.
- Prosecutes and defends all legal actions by and against the County as approved by the Board; provided, however, the County Attorney is authorized and directed to take action on behalf of the County to protect the rights of the County in any legal action pending an appropriate opportunity to request required approval of the board; and
- Selects, employs and directs Assistant County Attorneys and other paralegal and clerical positions as required to properly perform the duties of the office of County Attorney as funded by the budget adopted by the Board.

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>COUNTY ATTORNEY</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,606,561	1,675,682	1,710,502	34,819	2.1%
510130 OTHER PERSONAL SERVICES	4,394	0	0	0	
510150 SPECIAL PAY	5,100	4,500	3,900	(600)	-13.3%
510210 SOCIAL SECURITY MATCHING	111,972	128,190	130,853	2,664	2.1%
510220 RETIREMENT CONTRIBUTIONS	331,837	361,250	368,639	7,390	2.0%
510230 HEALTH INS - EMPLOYER	207,468	249,439	269,044	19,605	7.9%
510240 WORKERS COMPENSATION	2,073	1,855	1,551	(304)	-16.4%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>2,269,405</b>	<b>2,420,915</b>	<b>2,484,489</b>	<b>63,574</b>	<b>2.6%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	1,784	102,204	102,204	0	0.0%
530330 COURT REPORTER SERVICES	0	3,000	3,000	0	0.0%
530400 TRAVEL AND PER DIEM	30	2,200	2,200	0	0.0%
530401 TRAVEL - TRAINING RELATED	967	4,000	4,000	0	0.0%
530420 TRANSPORTATION	0	200	200	0	0.0%
530460 REPAIRS AND MAINTENANCE	0	500	500	0	0.0%
530470 PRINTING AND BINDING	1,834	7,200	7,200	0	0.0%
530490 OTHER CHARGES/OBLIG	3,381	200	200	0	0.0%
530510 OFFICE SUPPLIES	2,846	9,000	9,000	0	0.0%
530520 OPERATING SUPPLIES	0	500	500	0	0.0%
530521 EQUIPMENT \$1000-\$4999	1,415	0	0	0	
530522 OPERATING SUPPLIES-TECH	22,911	23,000	23,000	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	43,752	52,183	52,183	0	0.0%
530550 TRAINING	1,249	6,600	6,600	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>80,169</b>	<b>210,787</b>	<b>210,787</b>	<b>0</b>	<b>0.0%</b>
<b>BASE BUDGETS Total</b>	<b>2,349,574</b>	<b>2,631,702</b>	<b>2,695,276</b>	<b>63,574</b>	<b>2.4%</b>
EQUIPMENT, OTHER	70,892	0	0	0	
TECHNOLOGY	0	0	0	0	
GRANTS	3,000	0	0	0	
<b>COUNTY ATTORNEY Total</b>	<b>2,423,466</b>	<b>2,631,702</b>	<b>2,695,276</b>	<b>63,574</b>	<b>2.4%</b>

# ADMINISTRATION

## County Manager

### Program Message:

The County Manager is appointed by and serves at the pleasure of the Board of County Commissioners. The County Manager serves as the Chief Executive Officer responsible for administering the County Commission policies and overseeing the day-to-day operations of the County.

The County Manager's Office leads the organization to ensure the efficient and effective delivery of public services throughout Seminole County in accordance with the overall policy of the Board of County Commissioners.

The County Manager and representatives within their office are responsible for the following services:

- Administer and carry out the directives of the Board; enforce orders, ordinances, resolutions, and regulations of the Board, the provision of the Charter, and Florida Law
- Recommend to the Board the adoption of policies as necessary or expedient for the health, safety, and welfare of the community
- Prepare the County's' annual operating budget, capital budget, and capital improvements program, including monitoring funds, short-and long-term planning, and efficiency analyses of departments
- Supervision of County administrative departments, county property, institutions, and agencies
- Cultivate a community-focused approach and ensure efficient and effective communications with members of the public
- Establish and maintain public and private partnerships in order to foster job creation and economic development
- Cultivate an atmosphere of transparency and three-way communication throughout the organization
- Ensure long-term fiscal sustainability

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>COUNTY MANAGER</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	751,424	1,009,544	1,414,182	404,638	40.1%
510150 SPECIAL PAY	9,200	7,650	17,100	9,450	123.5%
510210 SOCIAL SECURITY MATCHING	52,392	77,230	108,185	30,955	40.1%
510220 RETIREMENT CONTRIBUTIONS	191,462	233,493	399,860	166,367	71.3%
510230 HEALTH INS - EMPLOYER	65,992	105,405	149,321	43,917	41.7%
510240 WORKERS COMPENSATION	1,564	1,514	1,838	324	21.4%
<b>PERSONNEL SERVICES Total</b>	<b>1,072,035</b>	<b>1,434,836</b>	<b>2,090,486</b>	<b>655,650</b>	<b>45.7%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	75,000	65,000	(10,000)	-13.3%
530340 OTHER SERVICES	215,431	0	0	0	
530400 TRAVEL AND PER DIEM	13,008	12,000	20,000	8,000	66.7%
530480 PROMOTIONAL ACTIVITIES	5,000	0	0	0	
530490 OTHER CHARGES/OBLIG	1,874	1,500	0	(1,500)	-100.0%
530510 OFFICE SUPPLIES	9,165	2,000	2,000	0	0.0%
530520 OPERATING SUPPLIES	837	5,000	0	(5,000)	-100.0%
530522 OPERATING SUPPLIES-TECH	0	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	64,366	4,400	9,400	5,000	113.6%
530550 TRAINING	15,763	5,700	6,100	400	7.0%
<b>OPERATING EXPENDITURES Total</b>	<b>325,443</b>	<b>105,600</b>	<b>102,500</b>	<b>(3,100)</b>	<b>-2.9%</b>
<b>BASE BUDGETS Total</b>	<b>1,397,478</b>	<b>1,540,436</b>	<b>2,192,986</b>	<b>652,550</b>	<b>42.4%</b>
<b>COUNTY MANAGER Total</b>	<b>1,397,478</b>	<b>1,540,436</b>	<b>2,192,986</b>	<b>652,550</b>	<b>42.4%</b>

# ADMINISTRATION

## Economic Development

### Program Message:

The Seminole County Economic Development Office works directly with businesses while utilizing strategic partnerships to strengthen Seminole County's economy and create new employment opportunities.

The objective of the Economic Development Program is the creation of high-wage jobs and the recruitment of targeted businesses. Diverse job opportunities for Seminole County residents are essential to our community's future prosperity. In FY2021/2022, Economic Development continued to work towards this objective by strengthening our economy through strategic partnerships, business development services, business retention and expansion programs, and professional and technical outreach. Key relationships include: Orlando Economic Partnership, Seminole State College Center for Economic Development, Prospera, University of Central Florida Business Incubation Program, City of Altamonte Springs, City of Casselberry, City of Lake Mary, City of Longwood, City of Oviedo, City of Sanford, City of Winter Springs, Seminole County Public Schools, Seminole County Regional Chamber of Commerce, Oviedo-Winter Springs Regional Chamber of Commerce, Sanford Regional Chamber of Commerce, CareerSource Central Florida, and local businesses. Our collaborative partnership with these organizations resulted in hundreds of local business start-ups.

Seminole County incentivized two economic development projects in FY2021/22, creating 500 new jobs with an average annual wage of \$72,075 and a capital investment of \$37,613,841. According to the United States Bureau of Labor Statistics Seminole County maintained the lowest unemployment rate in the region along with one of the highest average annual wages. Business retention and expansion programs continue to be a primary focus for Seminole County Economic Development.

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>ECONOMIC DEVELOPMENT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	236,976	245,329	275,996	30,667	12.5%
510150 SPECIAL PAY	240	240	240	0	0.0%
510210 SOCIAL SECURITY MATCHING	15,976	18,768	21,114	2,346	12.5%
510220 RETIREMENT CONTRIBUTIONS	29,346	33,291	37,618	4,327	13.0%
510230 HEALTH INS - EMPLOYER	65,790	76,427	76,353	(74)	-0.1%
510240 WORKERS COMPENSATION	364	368	359	(9)	-2.5%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>348,693</i></b>	<b><i>374,423</i></b>	<b><i>411,680</i></b>	<b><i>37,257</i></b>	<b><i>10.0%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	482,073	456,490	516,490	60,000	13.1%
530400 TRAVEL AND PER DIEM	2,870	4,000	4,000	0	0.0%
530401 TRAVEL - TRAINING RELATED	5,202	6,800	6,800	0	0.0%
530440 RENTAL AND LEASES	0	22,180	23,119	939	4.2%
530470 PRINTING AND BINDING	0	501	501	0	0.0%
530480 PROMOTIONAL ACTIVITIES	22,341	70,000	70,000	0	0.0%
530490 OTHER CHARGES/OBLIG	55,000	80,000	50,000	(30,000)	-37.5%
530510 OFFICE SUPPLIES	129	875	875	0	0.0%
530520 OPERATING SUPPLIES	1,645	2,000	2,000	0	0.0%
530522 OPERATING SUPPLIES-TECH	500	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	25,925	25,900	25,900	0	0.0%
530550 TRAINING	15,198	6,000	6,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>610,883</i></b>	<b><i>674,746</i></b>	<b><i>705,685</i></b>	<b><i>30,939</i></b>	<b><i>4.6%</i></b>
<b>DEBT SERVICE</b>					
570717 GASB 87 PRINCIPAL	18,835	0	0	0	
570727 GASB 87 INTEREST	2,416	0	0	0	
<b><i>DEBT SERVICE Total</i></b>	<b><i>21,251</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	425,000	425,000	500,000	75,000	17.6%
580821 AID TO PRIVATE ORGANIZATIOI	448,134	20,125	250,000	229,875	1142.2%
<b><i>GRANTS &amp; AIDS Total</i></b>	<b><i>873,134</i></b>	<b><i>445,125</i></b>	<b><i>750,000</i></b>	<b><i>304,875</i></b>	<b><i>68.5%</i></b>
<b>BASE BUDGETS Total</b>	<b>1,853,960</b>	<b>1,494,293</b>	<b>1,867,364</b>	<b>373,071</b>	<b>25.0%</b>
TECHNOLOGY	0	0	7,500	7,500	
GRANTS	12,022	0	0	0	
<b>ECONOMIC DEVELOPMENT Total</b>	<b>1,865,983</b>	<b>1,494,293</b>	<b>1,874,864</b>	<b>380,571</b>	<b>25.5%</b>

# ADMINISTRATION

## HR Employee Benefits

### **Program Message:**

Benefits administers the overall health and wellness programs for the employees of Seminole County Government.

The program provides the following services:

- Management of the Self-Insured Health Plan
- Organization of the Employees Benefits Annual Open Enrollment
- Management of the Annual Wellness Program (Physical/Biometrics/Tobacco non-use)
- Coordination of the retirement process, FRS and deferred compensation providers



# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>HR EMPLOYEE BENEFITS</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	257,125	332,074	420,369	88,295	26.6%
510140 OVERTIME	21	0	0	0	
510150 SPECIAL PAY	825	825	1,650	825	100.0%
510210 SOCIAL SECURITY MATCHING	19,307	25,404	32,158	6,755	26.6%
510220 RETIREMENT CONTRIBUTIONS	40,083	53,673	75,154	21,482	40.0%
510230 HEALTH INS - EMPLOYER	104,480	61,382	72,986	11,604	18.9%
510240 WORKERS COMPENSATION	513	498	546	48	9.7%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>422,353</i></b>	<b><i>473,856</i></b>	<b><i>602,863</i></b>	<b><i>129,008</i></b>	<b><i>27.2%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	155,783	115,000	128,000	13,000	11.3%
530340 OTHER SERVICES	712,503	983,980	984,680	700	0.1%
530400 TRAVEL AND PER DIEM	0	1,050	150	(900)	-85.7%
530440 RENTAL AND LEASES	0	404	404	0	0.0%
530450 INSURANCE	3,071,780	1,667,000	1,667,000	0	0.0%
530451 BOCC INSURANCE CLAIMS	19,096,725	21,500,000	22,000,000	500,000	2.3%
530452 OTHER ENTITY INS CLAIMS	2,620,547	5,500,000	5,000,000	(500,000)	-9.1%
530460 REPAIRS AND MAINTENANCE	195	10,000	0	(10,000)	-100.0%
530490 OTHER CHARGES/OBLIG	6,837	20,000	20,000	0	0.0%
530510 OFFICE SUPPLIES	55	250	250	0	0.0%
530520 OPERATING SUPPLIES	1,541	6,550	3,550	(3,000)	-45.8%
530522 OPERATING SUPPLIES-TECH	0	7,000	7,000	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	0	500	0	(500)	-100.0%
530550 TRAINING	0	1,400	1,400	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>25,665,964</i></b>	<b><i>29,813,134</i></b>	<b><i>29,812,434</i></b>	<b><i>(700)</i></b>	<b><i>0.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>26,088,317</b>	<b>30,286,990</b>	<b>30,415,297</b>	<b>128,308</b>	<b>0.4%</b>
EQUIPMENT, OTHER	0	10,000	0	(10,000)	-100.0%
FACILITIES PROJECTS	0	0	0	0	
<b>HR EMPLOYEE BENEFITS Total</b>	<b>26,088,317</b>	<b>30,296,990</b>	<b>30,415,297</b>	<b>118,308</b>	<b>0.4%</b>

# ADMINISTRATION

## Human Resource Office

### Program Message:

The Office of Human Resources provides centralized support to Seminole County Government through, providing guidance and support to the Board of County Commissioners on all employee related matters, including but not limited to, State and Federal regulations and labor laws, providing professional counsel on personnel issues facing the County and its employees daily; cultivating a proficient and high performing workforce based on competencies and values needed to accomplish SCG vision; promoting the health and well-being of employees; Increasing responsibility for positive behavior and performance both individually and collectively; and adhering to the values of ethical conduct, innovation, responsibility, leadership, professionalism, respect, customer service and teamwork, to meet the needs of the County. We strive for Seminole County Government to be the employer of choice in the Central Florida.

The program provides the following services:

- Employee and Labor Relations
- Employment and Recruiting
- Classification and Compensation
- Human Resources/Personnel Records
- Training and Development
- Position Control

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>HUMAN RESOURCES OFFICE</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	704,007	729,372	706,280	(23,092)	-3.2%
510140 OVERTIME	294	0	0	0	
510150 SPECIAL PAY	4,874	4,875	4,050	(825)	-16.9%
510210 SOCIAL SECURITY MATCHING	51,817	55,797	54,030	(1,767)	-3.2%
510220 RETIREMENT CONTRIBUTIONS	116,182	129,570	119,038	(10,531)	-8.1%
510230 HEALTH INS - EMPLOYER	116,483	139,442	127,808	(11,634)	-8.3%
510240 WORKERS COMPENSATION	1,120	1,094	918	(176)	-16.1%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>994,776</i></b>	<b><i>1,060,150</i></b>	<b><i>1,012,124</i></b>	<b><i>(48,026)</i></b>	<b><i>-4.5%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	45,350	58,500	4,500	(54,000)	-92.3%
530340 OTHER SERVICES	22,012	50,500	22,500	(28,000)	-55.4%
530400 TRAVEL AND PER DIEM	239	1,000	1,000	0	0.0%
530401 TRAVEL - TRAINING RELATED	0	400	400	0	0.0%
530460 REPAIRS AND MAINTENANCE	4,980	7,100	7,500	400	5.6%
530490 OTHER CHARGES/OBLIG	30,846	34,000	36,000	2,000	5.9%
530510 OFFICE SUPPLIES	2,016	2,500	2,500	0	0.0%
530520 OPERATING SUPPLIES	5,553	4,500	4,500	0	0.0%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	27,822	33,680	22,000	(11,680)	-34.7%
530540 BOOKS, DUES PUBLICATIONS	3,075	5,050	5,050	0	0.0%
530550 TRAINING	48,104	59,600	56,600	(3,000)	-5.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>189,997</i></b>	<b><i>256,830</i></b>	<b><i>162,550</i></b>	<b><i>(94,280)</i></b>	<b><i>-36.7%</i></b>
<b>BASE BUDGETS Total</b>	<b>1,184,773</b>	<b>1,316,980</b>	<b>1,174,674</b>	<b>(142,306)</b>	<b>-10.8%</b>
EQUIPMENT, OTHER	79,776	100,000	138,000	38,000	38.0%
<b>HUMAN RESOURCES OFFICE Total</b>	<b>1,264,549</b>	<b>1,416,980</b>	<b>1,312,674</b>	<b>(104,306)</b>	<b>-7.4%</b>

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FLEET	32,595	0	0	0	
EQUIPMENT, OTHER	195,120	100,000	50,000	(50,000)	-50.0%
<b>TOURISM Total</b>	<b>3,132,097</b>	<b>3,285,388</b>	<b>3,150,570</b>	<b>(134,819)</b>	<b>-4.1%</b>

# ADMINISTRATION

## Innovation & Strategic Initiatives

### Program Message:

The Office of Strategic Initiative partners with individuals, teams, and other organizations to improve outcomes for our community and business partners. The OOE accomplishes this goal by applying sound business principles to project management, business process management, performance management, strategic planning, employee development, and formal research. More specifically, the OOE provides project management expertise through active involvement in formal projects and by providing project management training via an on-staff certified Project Management Professionals (PMPs). The OOE also partners with departmental teams to improve performance by integrating process toolkits such as The Project Management Institute's Business Analysis Body of Knowledge (BABOK). The Office of Organizational Excellence provides strategic planning services to assist departments develop and manage their strategic plans. Additionally, the OOE provides formal analysis and recommendations to help individual employees and teams realize their potential. The OOE also performs high quality research on a wide range of issues that impact programs and clients.

The program provides the following services:

- Formal Program and Project Management
- Formal Business Process Analysis
- Performance Management
- Strategic Planning
- Employee Development
- Formal Research

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>INNOV &amp; STRATEGIC INIT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	412,992	409,516	647,561	238,045	58.1%
510150 SPECIAL PAY	2,150	0	5,100	5,100	
510210 SOCIAL SECURITY MATCHING	28,438	31,328	49,538	18,210	58.1%
510220 RETIREMENT CONTRIBUTIONS	73,963	55,571	129,542	73,970	133.1%
510230 HEALTH INS - EMPLOYER	60,141	74,170	81,938	7,768	10.5%
510240 WORKERS COMPENSATION	605	614	842	228	37.0%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>578,289</i></b>	<b><i>571,199</i></b>	<b><i>914,521</i></b>	<b><i>343,322</i></b>	<b><i>60.1%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	0	70,000	70,000	
530400 TRAVEL AND PER DIEM	804	250	10,000	9,750	3900.0%
530460 REPAIRS AND MAINTENANCE	61	0	0	0	
530510 OFFICE SUPPLIES	968	320	1,000	680	212.5%
530520 OPERATING SUPPLIES	462	500	500	0	0.0%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	460	0	52,500	52,500	
530540 BOOKS, DUES PUBLICATIONS	35,623	60,970	70,500	9,530	15.6%
530550 TRAINING	2,145	9,500	9,500	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>40,523</i></b>	<b><i>71,540</i></b>	<b><i>214,000</i></b>	<b><i>142,460</i></b>	<b><i>199.1%</i></b>
<b>GRANTS &amp; AIDS</b>					
580821 AID TO PRIVATE ORGANIZATIOI	137,395	146,126	146,966	840	0.6%
<b><i>GRANTS &amp; AIDS Total</i></b>	<b><i>137,395</i></b>	<b><i>146,126</i></b>	<b><i>146,966</i></b>	<b><i>840</i></b>	<b><i>0.6%</i></b>
<b>BASE BUDGETS Total</b>	<b>756,207</b>	<b>788,865</b>	<b>1,275,487</b>	<b>486,622</b>	<b>61.7%</b>
<b>INNOV &amp; STRATEGIC INIT Total</b>	<b>756,207</b>	<b>788,865</b>	<b>1,275,487</b>	<b>486,622</b>	<b>61.7%</b>

# ADMINISTRATION

## Management & Budget Office

### Program Message:

The Office of Management and Budget program carries out the vision, mission, and goals of Seminole County by providing timely, accurate, and transparent information along with fiscal management support to our stakeholders. OMB emphasizes strong customer service and the use of technology to facilitate daily operations. This program develops and applies sensible policies that promote community trust and the responsible use of scarce public resources. Budgets developed under this program have been awarded the distinguished budget presentation award by the Government Finance Officers Association (GFOA) for 30 consecutive years.

The program provides the following services:

- Work with County departments to develop accurate, efficient budgets that allow for the delivery of Board approved services
- Accurately present budget requests to County decision makers
- Create financial policy to govern operations
- Audit revenues/expenditures for compliance with Board direction
- Facilitate amendments to the budget
- Coordinate Internal Service Charge budgets and allocations
- Forecast revenues, expenditures, and reserves for all major funds

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>MANAGEMENT &amp; BUDGET OFFICE</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	503,837	519,951	571,938	51,987	10.0%
510140 OVERTIME	0	0	0	0	
510150 SPECIAL PAY	3,925	4,500	4,500	0	0.0%
510210 SOCIAL SECURITY MATCHING	37,769	39,776	44,430	4,654	11.7%
510220 RETIREMENT CONTRIBUTIONS	95,145	102,668	112,462	9,793	9.5%
510230 HEALTH INS - EMPLOYER	66,424	77,896	117,836	39,940	51.3%
510240 WORKERS COMPENSATION	851	780	755	(25)	-3.2%
<b>PERSONNEL SERVICES Total</b>	<b>707,952</b>	<b>745,571</b>	<b>851,921</b>	<b>106,350</b>	<b>14.3%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	0	0	0	
530400 TRAVEL AND PER DIEM	261	0	0	0	
530401 TRAVEL - TRAINING RELATED	0	300	300	0	0.0%
530490 OTHER CHARGES/OBLIG	4,932	3,400	3,400	0	0.0%
530510 OFFICE SUPPLIES	876	975	975	0	0.0%
530520 OPERATING SUPPLIES	235	500	400	(100)	-20.0%
530540 BOOKS, DUES PUBLICATIONS	1,554	1,525	1,525	0	0.0%
530550 TRAINING	925	4,000	3,000	(1,000)	-25.0%
<b>OPERATING EXPENDITURES Total</b>	<b>8,782</b>	<b>10,700</b>	<b>9,600</b>	<b>(1,100)</b>	<b>-10.3%</b>
<b>BASE BUDGETS Total</b>	<b>716,734</b>	<b>756,271</b>	<b>861,521</b>	<b>105,250</b>	<b>13.9%</b>
EQUIPMENT, OTHER	349,791	0	0	0	
<b>MANAGEMENT &amp; BUDGET OFFICE Total</b>	<b>1,066,526</b>	<b>756,271</b>	<b>861,521</b>	<b>105,250</b>	<b>13.9%</b>



# ADMINISTRATION

## Tourism

### Program Message:

Seminole County Tourism serves as the local resource for Seminole County visitors, providing information, resources, and support for the hospitality and tourism industries. The Tourism Program primarily manages leisure and sports tourism efforts, marketing Seminole County as a destination throughout the southeast. Additionally, Tourism staff members support the Seminole County Tourist Development Council.

In FY 2021/2022 Seminole County had the highest tourist development tax collected ever.

In FY 2021/2022 Seminole County athletic venues hosted more than 90 tournaments with over 5,000 participating teams bringing in over 212,000 total visitors. These tournaments resulted in an economic impact of more than \$66M and 41,000 room nights generated in Seminole County.

Seminole County is proud to be home to rising stars in youth soccer and in youth baseball. In July 2019, the Elite Clubs National League (ECNL) extended their contract for an additional three years and has committed to hosting both the Girls and Boys National Soccer Tournaments in Seminole County through 2023. These tournaments generate more than 5,000 hotel room nights alone and nearly \$5M in economic impact. Seminole County extended the Preferred Operator Agreement with Perfect Game Inc. through 2030, which will drive a minimum economic impact of \$25 million annually and over \$250 million of economic impact over the next ten years. In 2021, Perfect Game hosted 35 Regional and National Championship baseball events at the Boombah Sports Complex which in total generated over 85,000 visitors, 17,000 room nights, and over \$27.8M in economic impact.

### Boombah Sports Complex

Since opening in May 2016, the Boombah Sports Complex has:

- Hosted more than 342 tournaments and upwards of 833,000 visitors;
- Produced more than 127,000 room nights for Seminole County hotels;
- Generated over \$165M economic impact towards County businesses;
- FY2021/22, hosted 48 events, 3,263 teams, and 128,675 visitors;
- Produced over 24,000 room nights for Seminole Count Hotels;
- \$43M in economic impact was generated in FY2021/22 alone.

The program provides the following services:

- Business development programs designed to recruit targeted businesses offering high-wage jobs;
- Business retention and expansion support and programs;
- Host forums and work sessions that focus on workforce development education and expansion opportunities;
- Direct new and expanding business surveys and interviews;
- Serve as local business liaison to partners such as Seminole State College, University of Central Florida Incubator, Prospera, Orlando Economic Partnership, and chambers of commerce;
- External communication efforts, including: social media, County website, You Tube, newsletters and press releases, the County Manager's Annual Report, and the State of the County address;
- Provide an unimpeded flow of factual, unbiased information related to the County, local governmental agencies and government partners;

## ADMINISTRATION

- Manage relationships with members of the media and coordinate the fulfillment of their requests;
- SGTV broadcasts of Seminole County meetings and production of original, County-related programming;
- Professional design, artwork and photography services for internal and external County communication materials;
- Local resource for Seminole County's visitors, providing information, resources, and support for the hospitality and tourism industry;
- Manages requests related to conferences and events, the leisure traveler, sporting events, and serve as a liaison to Seminole County's hotel, attraction, and food & beverage industries;
- Marketing of Seminole County throughout the southeast; Internal administrator for the Seminole County Tourist Development Council.

# ADMINISTRATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>TOURISM</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	674,695	691,411	629,888	(61,524)	-8.9%
510125 PART-TIME PERSONNEL	0	0	0	0	
510150 SPECIAL PAY	2,010	2,010	360	(1,650)	-82.1%
510210 SOCIAL SECURITY MATCHING	48,741	52,893	48,186	(4,707)	-8.9%
510220 RETIREMENT CONTRIBUTIONS	103,128	114,135	85,854	(28,281)	-24.8%
510230 HEALTH INS - EMPLOYER	122,386	142,376	149,054	6,678	4.7%
510240 WORKERS COMPENSATION	1,035	1,037	819	(218)	-21.0%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>951,995</i></b>	<b><i>1,003,862</i></b>	<b><i>914,160</i></b>	<b><i>(89,702)</i></b>	<b><i>-8.9%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	509,142	535,149	435,697	(99,452)	-18.6%
530340 OTHER SERVICES	205,867	198,942	242,729	43,787	22.0%
530400 TRAVEL AND PER DIEM	13,825	17,700	17,700	0	0.0%
530440 RENTAL AND LEASES	71,796	110,409	114,456	4,047	3.7%
530460 REPAIRS AND MAINTENANCE	0	0	0	0	
530470 PRINTING AND BINDING	0	8,000	8,000	0	0.0%
530480 PROMOTIONAL ACTIVITIES	701,478	861,000	916,500	55,500	6.4%
530490 OTHER CHARGES/OBLIG	24	0	0	0	
530510 OFFICE SUPPLIES	1,582	2,000	2,000	0	0.0%
530520 OPERATING SUPPLIES	70	77	77	0	0.0%
530521 EQUIPMENT \$1000-\$4999	7,285	2,500	2,500	0	0.0%
530522 OPERATING SUPPLIES-TECH	1,992	3,450	3,450	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	14,459	22,300	13,300	(9,000)	-40.4%
530550 TRAINING	19,160	20,000	20,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>1,546,681</i></b>	<b><i>1,781,527</i></b>	<b><i>1,776,409</i></b>	<b><i>(5,117)</i></b>	<b><i>-0.3%</i></b>
<b>DEBT SERVICE</b>					
570717 GASB 87 PRINCIPAL	27,106	0	0	0	
570727 GASB 87 INTEREST	3,599	0	0	0	
<b><i>DEBT SERVICE Total</i></b>	<b><i>30,705</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>GRANTS &amp; AIDS</b>					
580821 AID TO PRIVATE ORGANIZATIOI	375,000	400,000	410,000	10,000	2.5%
<b><i>GRANTS &amp; AIDS Total</i></b>	<b><i>375,000</i></b>	<b><i>400,000</i></b>	<b><i>410,000</i></b>	<b><i>10,000</i></b>	<b><i>2.5%</i></b>
<b>BASE BUDGETS Total</b>	<b>2,904,382</b>	<b>3,185,388</b>	<b>3,100,570</b>	<b>(84,819)</b>	<b>-2.7%</b>



# CONSTITUTIONAL OFFICERS

## Department Message:

The offices of the Sheriff, Property Appraiser, Tax Collector, Clerk of the Court, and Supervisor of Elections are constitutional offices within Seminole County. The Constitutional Officers are elected by the residents of Seminole County to perform executive and administrative functions as specified by general law, the State Constitution and any specific provisions included in the Seminole County Home Rule Charter. The Constitutional Offices submit their budgets annually to the State for approval. The County will budget a transfer of general funds to each constitutional officer for the amount they request or what is approved.

## Programs:

CLERK OF COURT

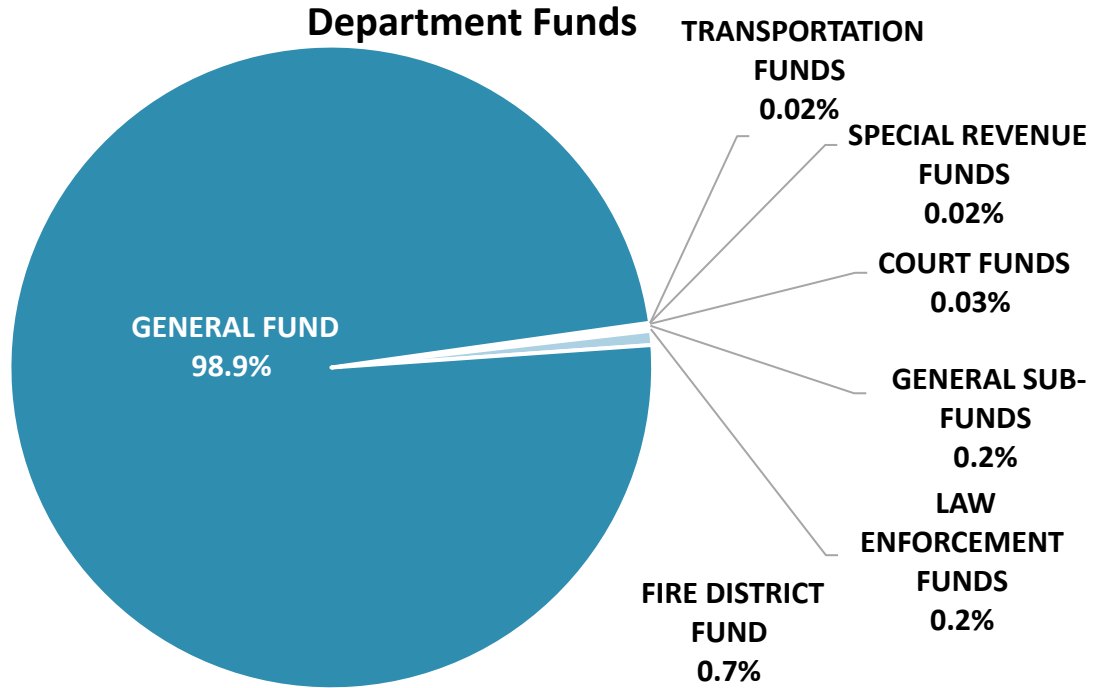
PROPERTY APPRAISER

SHERIFF'S OFFICE

SUPERVISOR OF ELECTIONS

TAX COLLECTOR

# CONSTITUTIONAL OFFICERS



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
CLERK OF COURT	4,998,938	5,337,046	5,786,163	449,117	8.4%
PROPERTY APPRAISER	6,829,078	7,309,327	7,600,238	290,910	4.0%
SHERIFF'S OFFICE	162,668,305	167,653,690	181,687,000	14,033,310	8.4%
SUPERVISOR OF ELECTIONS	4,707,414	5,405,733	4,628,683	(777,050)	-14.4%
TAX COLLECTOR	9,903,978	10,983,200	11,730,000	746,800	6.8%
<b>BASE BUDGETS Total</b>	<b>189,107,712</b>	<b>196,688,996</b>	<b>211,432,084</b>	<b>14,743,087</b>	<b>7.5%</b>
<b>EQUIPMENT, OTHER</b>	<b>25,649</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>
<b>FACILITIES PROJECTS</b>	<b>3,259,384</b>	<b>1,575,000</b>	<b>1,915,000</b>	<b>340,000</b>	<b>21.6%</b>
<b>Grand Total</b>	<b>192,392,746</b>	<b>198,293,996</b>	<b>213,377,084</b>	<b>15,083,087</b>	<b>7.6%</b>

# CONSTITUTIONAL OFFICERS

## Clerk of the Court

### Program Message:

The Clerk of the Circuit Court and Comptroller's mission is to maintain the records of the County and safeguard the public assets of the Seminole County citizens. The Clerk's Office handles different functions including the County's Finance Department, financial auditing, record keeping, court related cases (civil and criminal) , jury summons, marriage licenses and passports. The Office consists of an elected Clerk of the Court and 30.94 additional FTEs that assists the County.

The program provides the following services:

- Maintain the records of the Court
- Process Jurors for trials
- Act as financial custodian for County funds
- Audit County operations and financial transactions for consistency with Board direction

# CONSTITUTIONAL OFFICERS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>CLERK OF COURT</b>					
BASE BUDGETS					
DEBT SERVICE					
570717 GASB 87 PRINCIPAL	40,045	0	0	0	
570727 GASB 87 INTEREST	248	0	0	0	
<b>DEBT SERVICE Total</b>	<b>40,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	
CONSTITUTIONAL TRANSFERS					
590962 TRANSFER CLERK OF COURT	4,958,644	5,337,046	5,786,163	449,117	8.4%
<b>CONSTITUTIONAL TRANSFERS Total</b>	<b>4,958,644</b>	<b>5,337,046</b>	<b>5,786,163</b>	<b>449,117</b>	<b>8.4%</b>
<b>BASE BUDGETS Total</b>	<b>4,998,938</b>	<b>5,337,046</b>	<b>5,786,163</b>	<b>449,117</b>	<b>8.4%</b>
EQUIPMENT, OTHER	25,649	30,000	30,000	0	0.0%
<b>CLERK OF COURT Total</b>	<b>5,024,586</b>	<b>5,367,046</b>	<b>5,816,163</b>	<b>449,117</b>	<b>8.4%</b>



# SEMINOLE COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER

## NON-COURT GENERAL FUND PROPOSED BUDGET For the Fiscal Year Ending September 30, 2025



**Grant Maloy**  
Seminole County  
Clerk of the Circuit Court and  
Comptroller

Lake Monroe





**GRANT MALOY**  
**Clerk of the Circuit Court and Comptroller**  
**Seminole County**

April 22, 2024

Commissioner Jay Zembower, Chairman and  
Members of the Seminole County Board of County Commissioners  
1101 E. First Street  
Sanford, Florida 32771

**RE: Proposed Budget for the Clerk of the Circuit Court Non-Court General Fund for Fiscal Year 24-25**

Dear Chairman Zembower and County Commissioners:

Pursuant to Section 129.03(2), Florida Statutes, the proposed fiscal year 24-25 budget document includes the funding requirements for the *Seminole County Clerk of the Circuit Court and Comptroller* (the “Clerk’s Office”) to fulfill statutory responsibilities as *Clerk to the Board of County Commissioners, Comptroller, Auditor, County Recorder, Value Adjustment Board Clerk and Custodian of funds for the Seminole County Board of County Commissioners* (the “County”).

As shown in the recap on page 2, the amount requested from the Board’s General Fund, to maintain our current service levels for the citizens of Seminole County, is \$5,786,163 which is approximately \$449,117 or 8.4% more than the current level funding from the Board.

As Clerk and Comptroller, I am very dedicated to fiscal transparency and accountability. My office continues to look for ways to do things more efficiently and only add costs when necessary. I continue to remain committed to work with the County to address the community’s needs as we work together on various projects.

If you should have any questions or need additional information regarding the proposed budget, please do not hesitate to contact me at 407-665-4335 or Jenny Spencer, Director of the Comptroller’s Office and Clerk Finance, at 407-665-7665.

Sincerely,

Grant Maloy  
Clerk of the Circuit Court and Comptroller

Cc: Commissioner Lee Constantine  
Commissioner Amy Lockhart  
Commissioner Bob Dallari  
Commissioner Andria Herr  
County Manager, Darren Gray  
Resource Management



**CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
SEMINOLE COUNTY  
FISCAL YEAR 2024-2025 BUDGET REQUEST**

	<b>Approved Budget Fiscal Year 23-24</b>	<b>Budget Request Fiscal Year 24-25</b>
<b>Comptroller's Office and County Commission Records</b>		
<b>Personnel Services:</b>		
Comptroller's Office	\$ 1,872,373	\$ 2,049,529
County Commission Records	318,909	350,854
Total Personnel Services and Related Benefits	2,191,282	2,400,383
<b>Operating Expenditures</b>		
Comptroller's Office	37,500	39,950
County Commission Records	11,175	3,300
	48,675	43,250
<b>Other Operating Expenses:</b>		
Valuation of OPEB (Other Post Employment Benefits)	3,000	34,000
Investment Custodian Fees	70,000	75,000
Investment Reporting Software- Sympro	-	24,000
Arbitrage Rebate Calculation for County Bonds	-	12,000
DebtBook - GASB 87 (Leases) and GASB 96 (SBITA's)	15,000	15,000
Professional Services for Financial Reporting	65,000	50,000
Total Other Operating Expenditures	153,000	210,000
Total Comptroller's Office & County Commission Records	2,392,957	2,653,633
<b>Records Management:</b>		
Personnel Services	30,974	35,134
Operating Expenditures	2,350	1,247
Total Records Management	33,324	36,381
<b>Information Services Support:</b>		
Personnel Services	716,377	748,435
Operating Expenditures	70,907	85,790
Communications	167,770	169,500
Maintenance Contracts	197,700	263,616
Professional Services	108,000	50,500
Capital Outlay	18,900	23,250
Total Information Services	1,279,654	1,341,091
<b>Inspector General:</b>		
Personnel Services	567,884	652,245
Operating Expenditures	12,991	15,623
Total Inspector General	580,875	667,868
<b>Records Center Lease, Taxes &amp; Maintenance:</b>		
Records Center Building Lease	387,321	387,321
Records Center Property Taxes, Repairs & Maintenance	69,100	40,600
Leasehold Improvements	12,000	-
Total Records Center Lease and Related Expenditures	468,421	427,921
<b>Administrative Support:</b>		
Mail - Personnel and Operating	29,075	21,005
Administration and Clerk Finance* - Personnel and Operating	472,486	547,222
Human Resources - Personnel and Operating	80,254	91,042
Total Administrative Support	581,815	659,268
<b>Total Budget Approved and Proposed Budget</b>	<b>\$ 5,337,046</b>	<b>\$ 5,786,163</b>

\* Purchasing



**CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
SEMINOLE COUNTY  
FY 24-25 SUMMARY BUDGET REQUEST BY OBJECT ACCOUNT**

Object Account Description	Budget Request Fiscal Year 24-25
<b>510 Personnel Services</b>	
510110 Executive Salaries	\$ 38,845
510120 Regular Salaries	2,869,685
510211 Social Security Matching	180,289
510212 Medicare Employer	42,164
510220 Retirement Contributions	501,532
510230 Health, Life and Other Benefits	837,904
510250 Unemployment	2,481
510 Personnel Services TOTAL	4,472,899
<b>530 Operating Expenditures</b>	
530301 Bank Charges - Custodian Fees	75,041
530310 Professional Expenses	149,367
530312 Legal Services	5,073
530320 Accounting and Auditing	50,000
530340 Other Services	16,073
530400 Travel and Per Diem	7,656
530410 Communications	169,500
530420 Postage	823
530440 Rentals and Leases	389,665
530451 Property Taxes	30,000
530461 Repairs and Maintenance	2,966
530462 Maintenance Contracts	266,324
530470 Printing and Binding	9,197
530490 Other Current Charges	4,315
530510 Office Supplies	5,929
530512 Office Supplies - Equipment	2,250
530520 Operating Supplies	13,243
530521 Operating Supplies-Equipment	203
530522 Operating Supplies Tech	60,874
530540 Books, Dues, Publications	11,682
530550 Training	19,833
530 Operating Expenditures TOTAL	1,290,013
<b>560 Capital Outlay</b>	
560640 Equipment	23,250
560 Operating Expenditures TOTAL	23,250
<b>GRAND TOTAL</b>	<b>\$ 5,786,163</b>



**CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
SEMINOLE COUNTY  
BUDGETED FULL TIME EQUIVALENTS (FTE)'S**

<u>Department</u>	<u>23-24 Budget</u>	<u>24-25 Budget</u>	<u>Change</u>
Comptroller's Office	19.80	21.81	2.01
County Commission Records	3.00	3.00	0.00
Records Management	0.45	0.45	0.00
Information Services	5.09	5.14	0.05
Inspector General	4.00	4.20	0.20
Mail	0.36	0.20	-0.16
Administration and Clerk Finance	2.24	2.84	0.60
Human Resources	<u>0.54</u>	<u>0.61</u>	<u>0.07</u>
Total Budgeted FTEs	<u><b>35.48</b></u>	<u><b>38.25</b></u>	<u><b>2.77</b></u>



**Grant Maloy**  
Seminole County  
Clerk of the Circuit Court and Comptroller  
[www.seminoleclerk.org](http://www.seminoleclerk.org)  
**Clerk of Court Locations**

**Criminal Justice Courthouse**  
101 Eslinger Way, Sanford, FL 32773



**Justice James E.C Perry Annex**  
91 Eslinger Way, Sanford, FL 32773



**Juvenile Justice Center**  
190 Eslinger Way, Sanford, FL 32773



**Civil Courthouse**  
301 N Park Ave., Sanford, FL 32771



**Casselberry Branch**  
376 Wilshire Blvd., Casselberry, FL 32707



**Records Center**  
1750 E. Lake Mary Blvd., Sanford, FL 32773



# CONSTITUTIONAL OFFICERS

## Property Appraiser

### Program Message:

The Seminole County Property Appraiser is responsible for identifying, locating, and fairly valuing all property, both real and personal, within the county for tax purposes. The "market" value of real property is based on the current real estate market. Finding the "market" value of your property means discovering the price most people would pay for your property. Determining a fair and equitable value is the only role of this office in the taxing process.

The property appraiser does not create the value. People make the value by buying and selling real estate in the marketplace. The property appraiser has the legal responsibility to study those transactions and appraise your property accordingly.

The Seminole County Property Appraiser's Office has a state-of-the-art technological approach to the valuation process. A progressive Computer Assisted Mass Appraisal (C.A.M.A.) system is used by experienced appraisers to ensure that fair values are set for all Seminole County property owners.

Appraisers are also assisted by our Geographic Information System (GIS) which helps us to provide detailed and up-to-date property ownership maps for field appraisers. The GIS system is updated daily to reflect new changes to the land in Seminole County. This information is also used to analyze property data and gives appraisers yet another tool for comparing similar properties. The Office is made up of an elected Property Appraiser and 48 FTEs.

The program provides the following services:

- Track ownership changes of real property
- Maintains maps of parcel boundaries
- Keeps descriptions of buildings and property characteristics up to date
- Accepts and approves applications from individuals eligible for exemptions and other forms of property tax relief
- Analyzes trends in sales prices, construction costs, and rents to best estimate the value of assessable property



# CONSTITUTIONAL OFFICERS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>PROPERTY APPRAISER</i></b>					
BASE BUDGETS					
CONSTITUTIONAL TRANSFERS					
590965 TRANSFER PROPERTY APPRAISE	6,829,078	7,309,327	7,600,238	290,910	4.0%
<b><i>CONSTITUTIONAL TRANSFERS Total</i></b>	<b><i>6,829,078</i></b>	<b><i>7,309,327</i></b>	<b><i>7,600,238</i></b>	<b><i>290,910</i></b>	<b><i>4.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>6,829,078</b>	<b>7,309,327</b>	<b>7,600,238</b>	<b>290,910</b>	<b>4.0%</b>
<b>PROPERTY APPRAISER Total</b>	<b>6,829,078</b>	<b>7,309,327</b>	<b>7,600,238</b>	<b>290,910</b>	<b>4.0%</b>



**DAVID JOHNSON, CFA**  
SEMINOLE COUNTY PROPERTY APPRAISER

(407) 665-7506 | 1101 E. FIRST STREET, SANFORD, FL 32771

October 3, 2024

Honorable Jay Zembower, Chairman  
Seminole County Board of County Commissioner  
1101 East First Street  
Sanford, FL 32771

Dear Mr. Zembower:

On August 15, 2024, the Seminole County Property Appraiser's 2024-2025 budget was approved by the Department of Revenue which did not include final salary calculations for the Official's salary.

On October 1, 2024 we received Final Salary calculations for the Officials which are included in this approved budget amount.

Based on this approval, the Seminole County Board of County Commissioner's proportionate share is \$6,597,438.09, which is 85.72% of the total approved budget. The amount that will be billed each remaining quarter is \$1,650,706.40.

If you have any questions or need additional information, please call Tyra Miller, Chief Financial Officer, at (407) 665-7560.

Sincerely,

David Johnson, CFA  
Seminole County Property Appraiser

CC: Lorie Bailey Brown, Resource Management Director  
Timothy Jecks, Budget Director  
Wendy Aviles, Financial Administrator



**DAVID JOHNSON, CFA**  
SEMINOLE COUNTY PROPERTY APPRAISER

(407) 665-7506 | 1101 E. FIRST STREET, SANFORD, FL 32771

October 3, 2024

Honorable Jay Zembower, Chairman  
Seminole County Transportation District  
1101 East First Street  
Sanford, FL 32771

Dear Mr. Zembower:

On August 15, 2024, the Seminole County Property Appraiser's 2024-2025 budget was approved by the Department of Revenue which did not include final salary calculations for the Official's salary.

On October 1, 2024 we received Final Salary calculations for the Officials which are included in this approved budget amount.

Based on this approval, the Seminole County Transportation District's proportionate share is \$27,707.39, which is .36% of the total approved budget. The amount that will be billed each remaining quarter is \$6,932.51.

If you have any questions or need additional information, please call Tyra Miller, Chief Financial Officer, at (407) 665-7560.

Sincerely,

David Johnson, CFA  
Seminole County Property Appraiser

CC: Lorie Bailey Brown, Resource Management Director  
Timothy Jecks, Budget Director  
Wendy Aviles, Financial Administrator



**DAVID JOHNSON, CFA**  
SEMINOLE COUNTY PROPERTY APPRAISER

(407) 665-7506 | 1101 E. FIRST STREET, SANFORD, FL 32771

October 3, 2024

Honorable Jay Zembower, Chairman  
Seminole County/Municipal Fire District  
1101 East First Street  
Sanford, FL 32771

Dear Mr. Zembower:

On August 15, 2024, the Seminole County Property Appraiser's 2024-2025 budget was approved by the Department of Revenue which did not include final salary calculations for the Official's salary.

On October 1, 2024 we received Final Salary calculations for the Officials which are included in this approved budget amount.

Based on this approval, the Seminole County/Municipal Fire District's proportionate share is \$981,303.50, which is 12.75% of the total approved budget. The amount that will be billed each remaining quarter is \$245,526.21.

If you have any questions or need additional information, please call Tyra Miller, Chief Financial Officer, at (407) 665-7560.

Sincerely,

David Johnson, CFA  
Seminole County Property Appraiser

CC: Lorie Bailey Brown, Resource Management Director  
Timothy Jecks, Budget Director  
Wendy Aviles, Financial Administrator

# CONSTITUTIONAL OFFICERS

## Sheriff's Office

### Program Message:

The Sheriff's mission is to enhance the quality of life by reducing crime and fear throughout Seminole County. The Sheriff's Office performs the following functions: law enforcement services, court security services for the County's three court facilities, and correctional services through operation of the John E. Polk Correctional Facility and Seminole County Juvenile Detention Center. Some programs included in the Sheriff's Office are law enforcement, jail operations and maintenance, judicial security, police education, probation, PAY Program/Teen Court for at-risk youth, juvenile detention, and administration. The Office includes an elected Sheriff and 1343 other personnel.

The program provides the following services:

- Enforces laws enacted by our legislature
- Patrol the County in an effort to keep the peace
- Provide security within the Court facilities
- Maintain the County Jail
- Provide services to citizens on probation

# CONSTITUTIONAL OFFICERS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>SHERIFF'S OFFICE</i></b>					
<b>BASE BUDGETS</b>					
<b>OPERATING EXPENDITURES</b>					
530430 UTILITIES	658,905	850,000	850,000	0	0.0%
530439 UTILITIES-OTHER	242,122	0	0	0	
530460 REPAIRS AND MAINTENANCE	631,949	550,000	550,000	0	0.0%
530490 OTHER CHARGES/OBLIG	230,099	0	0	0	
530499 CHARGES/OBLIGATIONS-CONT	0	15,000	200,000	185,000	1233.3%
530520 OPERATING SUPPLIES	158,266	0	0	0	
530521 EQUIPMENT \$1000-\$4999	36,298	0	0	0	
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>1,957,638</i></b>	<b><i>1,415,000</i></b>	<b><i>1,600,000</i></b>	<b><i>185,000</i></b>	<b><i>13.1%</i></b>
<b>CAPITAL OUTLAY</b>					
560642 EQUIPMENT >\$4999	0	0	0	0	
560646 CAPITAL SOFTWARE>\$4,999	0	0	0	0	
<b><i>CAPITAL OUTLAY Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>CONSTITUTIONAL TRANSFERS</b>					
590963 TRANSFER SHERIFF	160,710,666	166,238,690	180,087,000	13,848,310	8.3%
<b><i>CONSTITUTIONAL TRANSFERS Total</i></b>	<b><i>160,710,666</i></b>	<b><i>166,238,690</i></b>	<b><i>180,087,000</i></b>	<b><i>13,848,310</i></b>	<b><i>8.3%</i></b>
<b>RESERVES</b>					
599998 RESERVE FOR CONTINGENCIES	0	0	0	0	
<b><i>RESERVES Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>BASE BUDGETS Total</b>	<b>162,668,305</b>	<b>167,653,690</b>	<b>181,687,000</b>	<b>14,033,310</b>	<b>8.4%</b>
<b>FACILITIES PROJECTS</b>	<b>3,259,384</b>	<b>1,575,000</b>	<b>1,915,000</b>	<b>340,000</b>	<b>21.6%</b>
<b>SHERIFF'S OFFICE Total</b>	<b>165,927,689</b>	<b>169,228,690</b>	<b>183,602,000</b>	<b>14,373,310</b>	<b>8.5%</b>

# FISCAL YEAR 2024/2025 PROPOSED BUDGET



## SEMINOLE COUNTY SHERIFF'S OFFICE

SHERIFF DENNIS M. LEMMA

# FISCAL YEAR 2024/2025 PROPOSED BUDGET

**PRESENTED TO THE SEMINOLE COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**Jay Zembower ♦ Chairman ♦ District 2**

**Andria Herr ♦ Vice Chairman ♦ District 5**

**Bob Dallari ♦ District 1**

**Lee Constantine ♦ District 3**

**Amy Lockhart ♦ District 4**



## **SHERIFF'S OFFICE MISSION**

***To enhance the quality of life by reducing crime and the fear of crime throughout Seminole County***

**SEMINOLE COUNTY SHERIFF'S OFFICE**  
**FY 2024/25**  
**2ND PUBLIC HEARING ADJUSTMENT**  
**REQUEST RECEIVED ON 09/12/2024**



# BUDGET TRANSMITTAL LETTER ADDENDUM

## 2<sup>nd</sup> PUBLIC HEARING ADJUSTMENT

### FOR DEPUTY COMPENSATION



Dear Commissioners:

September 12, 2024

I respectfully submit an adjustment to my FY 2024/2025 proposed budget for your consideration at the 2nd Budget Public Hearing. My proposed budget submission on April 30, 2024, was prepared based on job market data available at the time. However, the law enforcement job market continues to evolve at an unprecedented and frankly astonishing pace. Significant shifts in wages and other monetary benefits are playing a central role in attracting and retaining top talent. This has compelled me to reevaluate the earlier proposed compensation strategy and make modifications to align with emerging compensation trends.

Despite Florida being one of the most attractive places in the country for a law enforcement career, the demands of the job, coupled with available alternative career opportunities, have continued to cause candidate shortages and drive compensation requirements upward. The trend is a result of multiple social, political, and economic forces that have shaped recruitment and retention strategies across the country.

There continues to be more vacant positions for certified law enforcement and correctional officers in the state of Florida than there are candidates to fill them. This continued market trend has forced agencies to stay competitive or lose experienced officers to other agencies offering higher compensation packages and signing bonuses. Considering the cost of training an officer is estimated at \$100,000, losing experienced officers early in their career results in a significant reoccurring annual cost to the public. Additionally, keeping up with compensation trends will boost employee engagement, morale, and organizational trust.

Compensation trends in the profession are shifting quickly, making competition for officers greater than ever before. Staying competitive is crucial to attracting quality candidates and reduces the risk of falling further behind competitors who are offering more attractive packages. Broadening the applicant pool by offering full sponsorships, including academy scholarships and full-time employment during academy attendance, has proven successful for our agency, but a competitive starting compensation package is required to attract quality recruits.

For these reasons, I am requesting a \$4M adjustment to my proposed budget to support a strategic deputy compensation scale adjustment of 6% and a \$58,000 starting salary effective October 1, 2024. I remain mindful of the Board's responsibility to provide our community with a wide range of important public services and gave thoughtful consideration on whether to move forward with this request, given the County Budget is at its final public hearing stages of adoption. When considering both the impact on service delivery and the increased cost that would occur by delaying the adjustment to the next budget cycle, I believe making the adjustment now is a better approach and better positions our organization for the changes we are seeing in the profession.

Attached is supporting documentation for the requested adjustment, as well as revised Fiscal Year 2024/2025 Certified Budget proposal document pages. In accordance with my obligation under Chapter 30.49, Florida Statutes, I certify that the adjusted proposed certified budget is both reasonable and necessary for the proper and efficient operation of the Sheriff's Office and reflects the expenditures required for the upcoming fiscal year to carry out the powers, duties, and operations vested with my constitutional office.

I appreciate the support of the Board of County Commissioners in ensuring that essential services to the community are not compromised. Your support and the continued support of the community provides a positive cultural reinforcement to the men and women of the Seminole County Sheriff's Office.

Sincerely,



Sheriff Dennis M. Lemma

# FY 2024/2025 SHERIFF'S OFFICE REVISED BUDGET SUMMARY

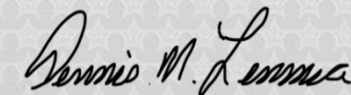
Object Classification	General Fund	Special Revenue Funds	BCC Facilities	Total
Personnel Services	\$ 156,730,000	\$ 4,482,000	\$ -	\$ 161,212,000
Operating Expenditures	24,036,000	2,536,000	-	26,572,000
Capital Outlay	6,790,000	-	-	6,790,000
Contingency	350,000	-	-	350,000
BCC Facilities	-	-	2,975,000	2,975,000
<b>TOTAL BUDGET - GROSS OF SHERIFF GENERAL REVENUES</b>	<b>\$ 187,906,000</b>	<b>\$ 7,018,000</b>	<b>\$ 2,975,000</b>	<b>\$ 197,899,000</b>
Less: Sheriff General Revenues	(8,076,000)	-	-	( 8,076,000 )
<b>TOTAL NET BUDGET</b>	<b>\$ 179,830,000</b>	<b>\$ 7,018,000</b>	<b>\$ 2,975,000</b>	<b>\$ 189,823,000</b>

# FISCAL YEAR 2024/2025 REVISED BUDGET CERTIFICATION

Object Classification	Law Enforcement	Corrections	Court Services	Total
Personnel Services	\$ 82,409,000	\$ 57,511,000	\$ 9,114,000	\$ 149,034,000
Operating Expenditures	15,644,000	7,631,000	381,000	23,656,000
Capital Outlay	6,576,000	176,000	38,000	6,790,000
Contingency	350,000	-	-	350,000
<b>CERTIFIED BUDGET</b>	<b>\$ 104,979,000</b>	<b>\$ 65,318,000</b>	<b>\$ 9,533,000</b>	<b>\$ 179,830,000</b>

As required by Chapter 30.49(2)(a), Florida Statutes, I hereby certify that the proposed expenditures for Fiscal Year 2024/2025 are reasonable and necessary for the proper and efficient operation of the Seminole County Sheriff's Office.

Respectfully submitted,



**Sheriff Dennis M. Lemma**

# CERTIFIED BUDGET COMPARISON - REVISED

Object Classification	FY 2024/25	FY 2023/24	\$ Change	% Change
Personnel Services	\$ 149,034,000	\$ 138,080,000	\$ 10,954,000	7.9%
Operating Expenditures	23,656,000	21,868,000	1,788,000	8.2%
Capital Outlay	6,790,000	5,580,000	1,210,000	21.7%
Contingency	350,000	350,000	-	0.0%
<b>TOTAL CERTIFIED BUDGET</b>	<b>\$ 179,830,000</b>	<b>\$ 165,878,000</b>	<b>\$ 13,952,000</b>	<b>8.4%</b>

SEMINOLE COUNTY SHERIFF'S OFFICE  
FY 2024/25  
PROPOSED BUDGET REQUEST  
REQUEST RECEIVED ON 04/30/2024





# BUDGET TRANSMITTAL LETTER



Dear Commissioners:

April 30, 2024

I respectfully submit for your consideration the Seminole County Sheriff's Office proposed budget for Fiscal Year 2024/2025. In accordance with my obligation under Chapter 30.49, Florida Statutes, the proposed budget reflects the expenditures required for the upcoming fiscal year to carry out the powers, duties, and operations entrusted with my constitutional office. The proposed spending plan is both reasonable and necessary for the proper and efficient operation of the Sheriff's Office for the next fiscal year.

The Sheriff's Office primary objective is to enhance the quality of life by safeguarding the well-being of our community. Considering only 10-20% of crime is reported and unreported crime is often perpetrated upon our most vulnerable populations, the most important thing we can do is to prevent crime from occurring in the first place. Our overall success is a direct result of the hard work and dedication of the men and women of the Sheriff's Office and the sustained budgetary resources that have been allocated through support from the Board of County Commissioners.

## **SHERIFF'S OFFICE CERTIFIED BUDGET**

The Fiscal Year 2024/2025 Certified Budget proposal of \$175,830,000, a 6% increase over the current year, represents the portion of funding required from the County's general fund to support the operational responsibilities of the Sheriff's Office for the upcoming year; including the provision of law enforcement services, adult and juvenile detention services, judicial services, and various other responsibilities and services entrusted with the Office of the Sheriff. The Certified Budget proposal is presented net of service agreement revenues, inclusive of dispatch and school resource deputy service agreements, totaling \$8,076,000. In addition, certain contractual revenues and fees estimated at \$4,321,000 are directly deposited into the County's general fund and do not offset the Certified Budget proposal.

The budget is developed based on a fiscally accountable philosophy using the following guiding principles:

- As a service organization our employees are the most valued assets. The budget concentrates on maintaining a competitive compensation package designed to preserve a productive and skilled workforce. Ensuring employees maintain a proper standard of living helps to promote commitment and focus

- Allocation of resources in support of maintaining service levels, redirection of resources to priority needs, and exploration of innovative approaches to service delivery.
- Renewal and replacement of technology, fleet, and other vital equipment in a systematic manner based on life-cycle requirements. Scheduled renewal and replacement results in reduced operational down-time and lower maintenance costs, while supporting continuity of services.

The Sheriff's Office Certified Budget proposal includes the following:

- **Personnel Services:** The personnel services budget represents 82.5% of the Sheriff's Office Certified Budget proposal and reflects a 5% increase over the current year.
  - The funding supports compensation adjustments and applicable increase in taxes and benefits.
  - Allocated positions are continuously reviewed and repurposed to address areas of greatest need.
  - The budget includes two new deputy positions in the Professional Development Division to support the operation of an in-house law enforcement and corrections academy, as well as two network/systems trainee positions in the Technology Services Division to reduce reliance on contractual support and ensure coverage.
  - The budget assumes positions currently funded with American Rescue Plan Act funds to support the SCORE team will be funded through Opioid Lawsuit Settlement funding upon expiration of the ARPA funding agreement at the end of the calendar year. Requested Opioid Lawsuit Settlement funds are reflected as Special Revenue Funds, Transfers from County, Opioid Lawsuit Settlement Fund.
  - The budget anticipates the shortfall in revenue received for Teen Court positions from the Special Revenue Fund, Transfers from County, Teen Court Fund.
- **Operating Expenditures:** The operating expenditures budget represents 13.5% of the Sheriff's Office Certified Budget proposal and reflects an 8.2% increase over the current year.
  - Inflation experienced over the past three years has been fully incorporated into the estimates for supplies and services, bringing those budgetary amounts up to date with current pricing.
  - Challenge areas include the cost of inmate medical, inmate food, insurance, software licensing, fleet leasing and R&M, and general supplies including inmate supplies and uniforms.

- **Capital Outlay:** The capital outlay budget represents 3.9% of the Sheriff’s Office Certified Budget proposal and reflects a 21.7% increase over the current year.
  - Technology Infrastructure: The budget includes over \$600,000 for replacement of cloud platform infrastructure that is end of life and other critical network switch replacements.
  - Fleet: The fleet annual allotment has been increased by \$700,000 to cover the continued rise in the cost of vehicles (over 25% in the past 3 years). The ability to replace our fleet in a timely manner allows for reduced R&M costs, as well as reduced down time. Additionally, changes in the leasing industry have made it prudent to modify our leasing practices and switch to purchasing vehicles in certain operational areas.
  - Digital Evidence System: In 2023, our digital evidence system was completely updated including body worn cameras, in-car cameras, tasers, and evidence management software. The budget includes full annual subscription funding to support the entire integrated system.
  - Real-time Crime Technology: In 2023, federal funding was used to invest in technology designed to enhance situational awareness and investigative capabilities of law enforcement through extraction and unification of live video, data, and sensor feeds from virtually any source. The technology maximizes operational efficiency, with improved intelligence and a proactive emphasis on officer, citizen, and community safety. The budget includes annual funding to sustain the system.

The Sheriff’s Office Certified Budget proposal represents a significant investment of the community’s resources. Each year my budget is prepared based on a fiscally conservative philosophy that prioritizes resources to accomplish the Sheriff Office’s responsibilities and address the community’s greatest needs. I remain mindful of the Board’s responsibility to provide our community with a wide variety of important public services, while balancing taxation and spending to ensure continued fiscal sustainability. One metric used to ensure reasonableness of my budget request overall, is the comparison of the Sheriff’s office budget growth rate to the growth rate in property tax revenue as presented below.

<u>Fiscal Year</u>	<u>SCSO Budget Growth</u>	<u>Tax Year</u>	<u>County Tax Growth</u>
FY 17/18	3.4%	2017	7.1%
FY 18/19	5.6%	2018	7.9%
FY 19/20	4.4%	2019	8.1%
FY 20/21	3.3%	2020	6.6%
FY 21/22	3.5%	2021	5.2%
FY 22/23	11.9%	2022	12.2%
FY 23/24	8.0%	2023	10.5%
FY 24/25	6.0%	<sup>387</sup> Est. 2024	7.0%

## **SHERIFF'S OFFICE COMMUNITY INVESTMENTS**

The Sheriff's Office is committed to meeting the evolving needs of our community. By actively listening to the concerns of our community and embracing modern policing techniques, we have developed tailored solutions that align with expectations of the citizens we have the honor to serve and protect. Addressing critical issues such as the opioid and fentanyl crisis, substance use disorders, and mental health services remain a top priority.

Through your support and community partnerships, the Sheriff's Office has successfully implemented meaningful solutions and measures to better address and combat the ongoing and multifaceted opioid and drug overdose epidemic and to improve the behavioral health system using community-wide strategies to address the continued challenges of connecting people to appropriate treatment and support services. Together we have implemented new and innovative services in our community through open conversation and collaboration.

### **American Rescue Plan Act (ARPA) Funding**

The Sheriff's Office was allocated \$9,000,000 in ARPA funding to expand and improve the substance abuse and behavioral health system. The agreement provided funding over a three-year period which will end December 31, 2024. The proposed budget assumes continuation of the following services through a combination of the Certified Budget and special revenue fund appropriations from both the remaining ARPA funding and Opioid Lawsuit Settlement funding.

### **Substance Abuse (Opioid Epidemic)**

Seminole Collaborative Opioid Response Efforts (SCORE) has provided a comprehensive approach to transition those who have overdosed and are being treated in the emergency department through a pipeline of detoxification, stabilization, and rehabilitation. SCORE has developed and implemented seamless, collaborative, stabilization and treatment solutions designed to reduce opioid overdoses, recidivism, and fatalities. The Sheriff's Office proposed budget continues to support this effort through our Drug Enforcement & Behavioral Services Division SCORE Unit (non-fatal drug overdose response) and Fatal Overdose Unit, through programming at the John E. Polk Correctional Facility, services at the Advent Health Hope & Healing Center, and collaboration with other community partners.

### **Behavioral / Mental Health**

The Drug Enforcement & Behavioral Services Division's Behavioral Services Unit works to enhance law enforcement crisis intervention models, increase awareness and training, and improve the integration and timely access of mental health services for individuals and families in need. This includes strengthening our partnerships within the community and working alongside service providers and the judicial process to identify appropriate mental health services and placement for persons who are entering into the criminal justice system.

The Juvenile Justice Division’s Juvenile Mobile Crisis Response (JMCR) program provides law enforcement with an option for juveniles facing a mental health crisis when symptoms or behaviors may be alleviated through crisis intervention and/or de-escalation while on scene. The program team consists of licensed therapists trained to intervene, assess, and assist juveniles who are experiencing a mental health crisis. Care coordinators assist with navigating and connecting the child and family to necessary resources and services, including juvenile Baker Acts.

The Juvenile Justice Division’s Juvenile Intervention Services (JIS) program assists families with school-aged children dealing with issues related to mental health, behavioral, and academic and truancy concerns through community referral. The JIS team assist youth in learning new skills to help reduce at-risk behaviors and to teach parents to reinforce these skills as well as connecting families to appropriate community resources that fit their needs.

**Personnel Recruitment and Retention**

The Sheriff’s Office’s greatest need is to both attract and retain quality personnel while maintaining our high standards. Continued anticipated turnover, as well as a diminishing applicant pool resulting from societal influences, expanded job requirements, and an increasingly competitive market, are considerations to our overall competitive positioning. The cost of recruiting, training, and not retaining quality personnel are opportunity costs that are given careful consideration when making budget decisions. Thoughtful spending toward personnel provides a significant return on investment and is a responsible use of public funds. The proposed budget includes funding to (1) implement a sensible compensation strategy and remain competitive in the market, and (2) to run our own Law Enforcement and Corrections Academy increasing recruitment capacity and reducing the length of field training time for recruits.

**CONCLUSION**

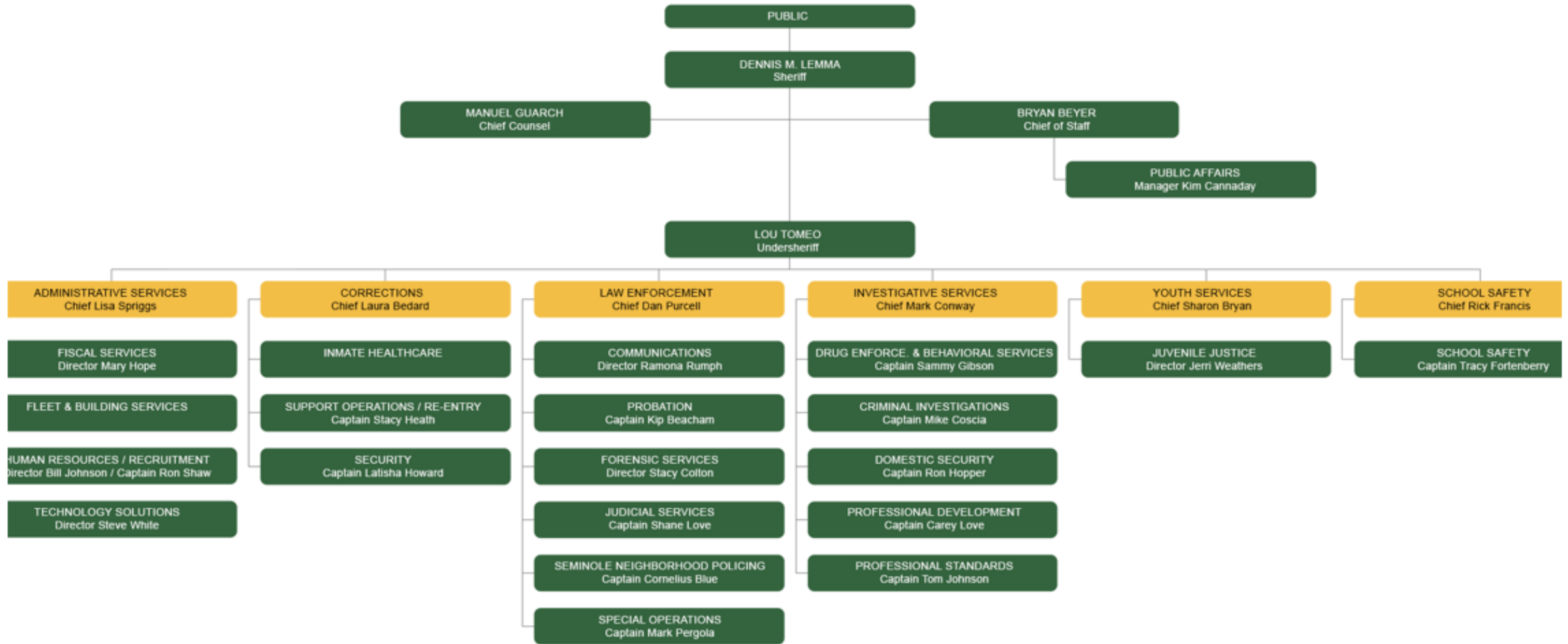
The most significant responsibility we have to our community is to prevent crime, and our overall success is a direct result of the sustained budgetary resources that have been allocated. I am so proud of the men and women of the Seminole County Sheriff’s Office, their commitment to the highest standards in professionalism, and their dedication to the community they have the privilege to serve. We appreciate the support provided by the Board to ensure essential service to the community is not compromised and look forward to our continued partnership throughout the upcoming fiscal year.

Sincerely,

  
 Sheriff Dennis M. Lemma

2023 STATS	
Total Recovered Property	\$2,469,698
Total Arrests	4,983
Total Index Offenses	+6.8%

# HOW OUR AGENCY WORKS TOGETHER



# FY 2024/2025 SHERIFF'S OFFICE BUDGET SUMMARY

Object Classification	General Fund	Special Revenue Funds	BCC Facilities	Total
Personnel Services	\$ 152,730,000	\$ 4,482,000	\$ -	\$ 157,212,000
Operating Expenditures	24,036,000	2,536,000	-	26,572,000
Capital Outlay	6,790,000	-	-	6,790,000
Contingency	350,000	-	-	350,000
BCC Facilities	-	-	2,975,000	2,975,000
<b>TOTAL BUDGET - GROSS OF SHERIFF GENERAL REVENUES</b>	<b>\$ 183,906,000</b>	<b>\$ 7,018,000</b>	<b>\$ 2,975,000</b>	<b>\$ 193,899,000</b>
Less: Sheriff General Revenues	(8,076,000)	-	-	( 8,076,000 )
<b>TOTAL NET BUDGET</b>	<b>\$ 175,830,000</b>	<b>\$ 7,018,000</b>	<b>\$ 2,975,000</b>	<b>\$ 185,823,000</b>

# AGENCY-WIDE POSITION TOTALS

Position Type	General Fund	Special Revenue Funds	Total
Sworn	453	8	461
Certified	230	-	230
Civilian	541	44	585
<b>Full-Time</b>	<b>1,224</b>	<b>52</b>	<b>1,276</b>
<b>Part-Time</b>	<b>154</b>	<b>1</b>	<b>155</b>
<b>Total</b>	<b>1,378</b>	<b>53</b>	<b>1,431</b>

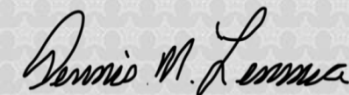


# FISCAL YEAR 2024/2025 PROPOSED BUDGET CERTIFICATION

Object Classification	Law Enforcement	Corrections	Court Services	Total
Personnel Services	\$ 79,566,000	\$ 56,354,000	\$ 9,114,000	\$ 145,034,000
Operating Expenditures	15,644,000	7,631,000	381,000	23,656,000
Capital Outlay	6,576,000	176,000	38,000	6,790,000
Contingency	350,000	-	-	350,000
<b>CERTIFIED BUDGET</b>	<b>\$ 102,136,000</b>	<b>\$ 64,161,000</b>	<b>\$ 9,533,000</b>	<b>\$ 175,830,000</b>

As required by Chapter 30.49(2)(a), Florida Statutes, I hereby certify that the proposed expenditures for Fiscal Year 2024/2025 are reasonable and necessary for the proper and efficient operation of the Seminole County Sheriff's Office.

Respectfully submitted,

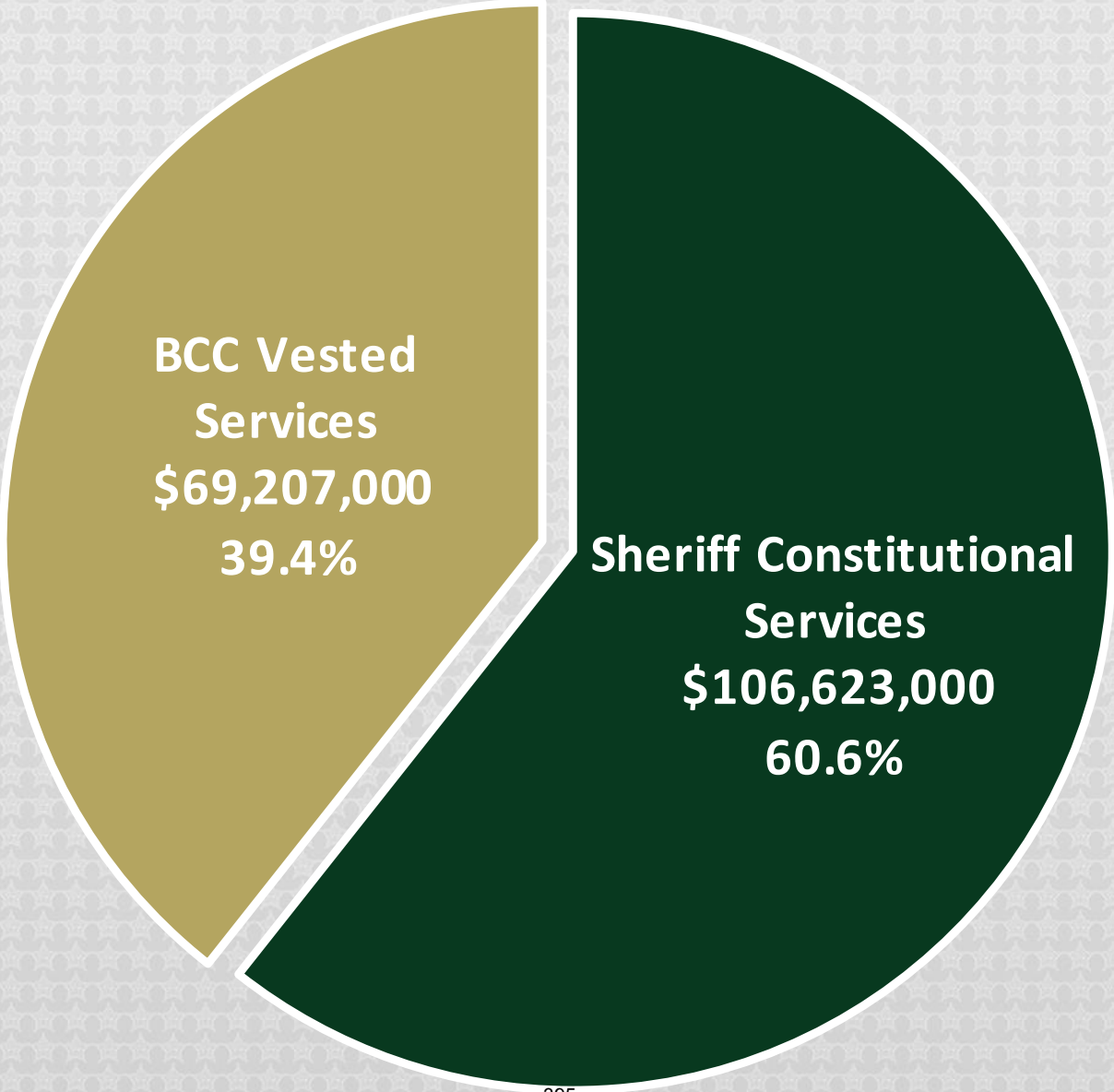


**Sheriff Dennis M. Lemma**

# CERTIFIED BUDGET COMPARISON

Object Classification	FY 2024/25	FY 2023/24	\$ Change	% Change
Personnel Services	\$ 145,034,000	\$ 138,080,000	\$ 6,954,000	5.0%
Operating Expenditures	23,656,000	21,868,000	1,788,000	8.2%
Capital Outlay	6,790,000	5,580,000	1,210,000	21.7%
Contingency	350,000	350,000	-	0.0%
<b>TOTAL CERTIFIED BUDGET</b>	<b>\$ 175,830,000</b>	<b>\$ 165,878,000</b>	<b>\$ 9,952,000</b>	<b>6.0%</b>

# PROPOSED BUDGET BREAKDOWN BY SERVICES



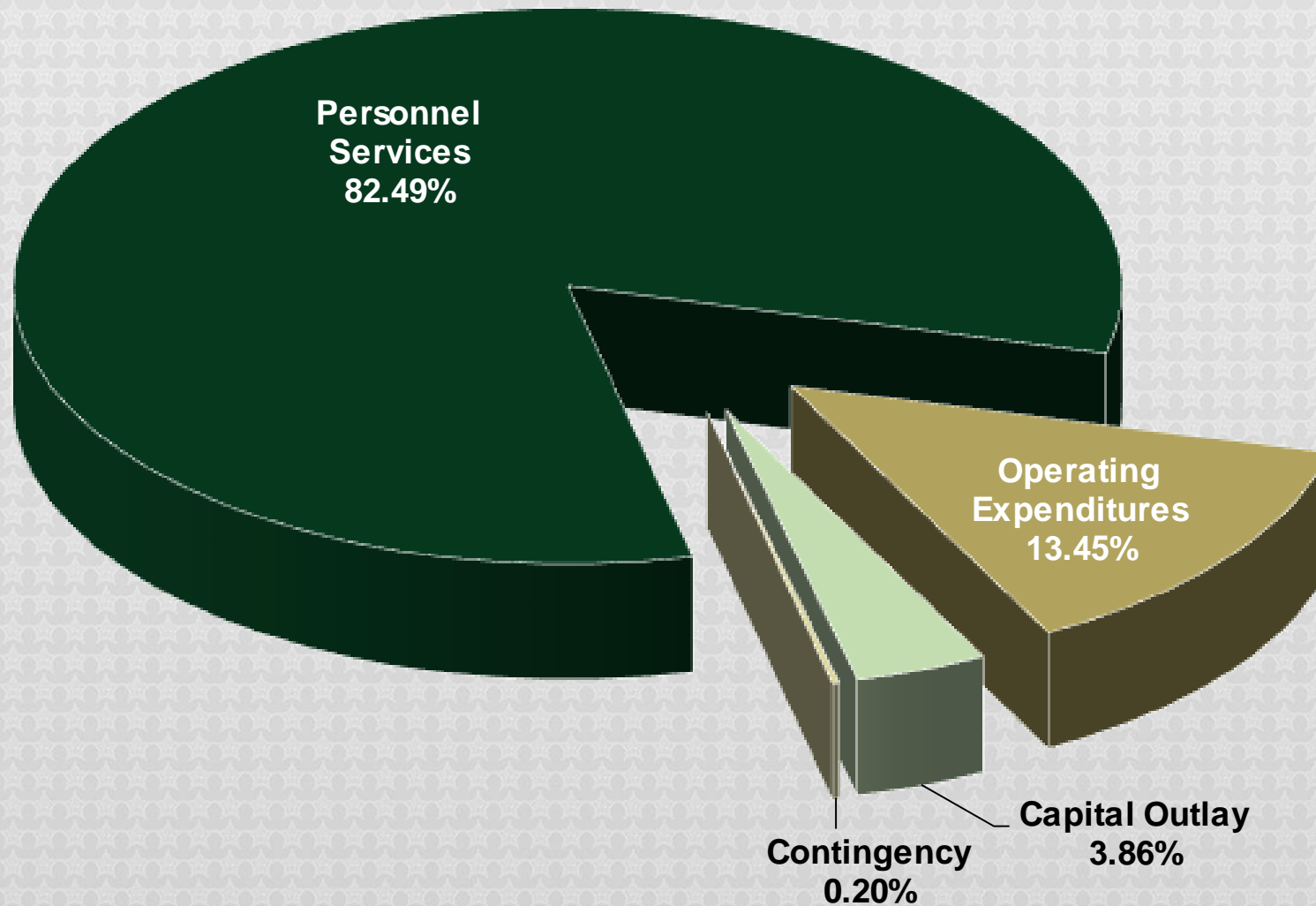
# RECONCILIATION OF GROSS GENERAL FUND BUDGET TO CERTIFIED BUDGET

Object Classification	Law Enforcement	Corrections	Court Services	Total
<b>GENERAL FUND EXPENDITURES:</b>				
Personnel Services	\$ 87,262,000	\$ 56,354,000	\$ 9,114,000	\$ 152,730,000
Operating Expenditures	16,024,000	7,631,000	381,000	24,036,000
Capital Outlay	6,576,000	176,000	38,000	6,790,000
Contingency	350,000	-	-	350,000
<b>SUBTOTAL</b>	<b>\$ 110,212,000</b>	<b>\$ 64,161,000</b>	<b>\$ 9,533,000</b>	<b>\$ 183,906,000</b>
<b>SHERIFF GENERAL REVENUES:</b>				
Personnel Services	\$ ( 7,696,000 )	\$ -	\$ -	\$ ( 7,696,000 )
Operating Expenditures	(380,000)	-	-	(380,000)
Capital Outlay	-	-	-	-
Contingency	-	-	-	-
<b>SUBTOTAL</b>	<b>\$ ( 8,076,000 )</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ ( 8,076,000 )</b>
<b>NET GENERAL FUND EXPENDITURES:</b>				
Personnel Services	\$ 79,566,000	\$ 56,354,000	\$ 9,114,000	\$ 145,034,000
Operating Expenditures	15,644,000	7,631,000	381,000	23,656,000
Capital Outlay	6,576,000	176,000	38,000	6,790,000
Contingency	350,000	-	-	350,000
<b>TOTAL CERTIFIED BUDGET</b>	<b>\$ 102,136,000</b>	<b>\$ 64,161,000</b>	<b>\$ 9,533,000</b>	<b>\$ 175,830,000</b>

# GENERAL FUND REVENUES

	FY 2024/25	FY 2023/24	\$ CHANGE	% CHANGE
<b>GENERAL REVENUES RECORDED ON COUNTY'S BOOKS:</b>				
Federal Inmate Contracts	\$ 2,256,000	\$ 2,380,000	\$ ( 124,000 )	(5.2%)
Probation Revenues	600,000	600,000	-	0.0%
Inmate Telephone Commissions	575,000	575,000	-	0.0%
Civil Fees	350,000	250,000	100,000	40.0%
Inmate Daily Fees	200,000	200,000	-	0.0%
Investigation & Restitution Recovery	160,000	200,000	( 40,000 )	(20.0%)
Miscellaneous Revenues	180,000	40,000	140,000	350.0%
<b>SUBTOTAL</b>	<b>\$ 4,321,000</b>	<b>\$ 4,245,000</b>	<b>\$ 76,000</b>	<b>1.8%</b>
<b>GENERAL REVENUES RECORDED ON SHERIFF'S BOOKS:</b>				
School Resource Deputy Contracts	\$ 4,380,000	\$ 3,917,000	\$ 463,000	11.8%
Dispatch Contracts	3,316,000	3,157,800	158,200	5.0%
Technology Contracts	262,500	250,000	12,500	5.0%
GPS Contract	117,500	117,000	500	0.4%
<b>SUBTOTAL</b>	<b>\$ 8,076,000</b>	<b>\$ 7,441,800</b>	<b>\$ 634,200</b>	<b>8.5%</b>
<b>TOTAL GENERAL REVENUES</b>	<b>\$ 12,397,000</b>	<b>\$ 11,686,800</b>	<b>\$ 710,200</b>	<b>6.1%</b>

# CLASSIFICATION BREAKDOWN OF FISCAL YEAR 2024/2025 PROPOSED CERTIFIED BUDGET



# FISCAL YEAR 2024/2025 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Personnel Services	FY 2024/25	FY 2023/24	\$ CHANGE
Salaries and Wages	\$ 84,550,000	\$ 80,197,000	\$ 4,353,000
Overtime	7,711,000	6,971,000	740,000
Special Pay	436,000	436,000	-
FICA Tax	7,029,000	6,725,000	304,000
Retirement Contributions	23,019,000	22,298,000	721,000
Life and Health Insurance	19,817,000	19,002,000	815,000
Workers Compensation	2,472,000	2,451,000	21,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 145,034,000</b>	<b>\$ 138,080,000</b>	<b>\$ 6,954,000</b>

# FISCAL YEAR 2024/2025 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Operating Expenditures	FY 2024/25	FY 2023/24	\$ CHANGE
Professional Services	\$ 4,571,000	\$ 3,872,000	\$ 699,000
Contractual Services	3,003,000	2,955,000	48,000
Investigations	272,000	245,000	27,000
Travel and Per Diem	42,000	41,000	1,000
Communication Services	1,234,000	1,173,000	61,000
Freight and Postage Services	10,000	9,000	1,000
Utility Services	238,000	212,000	26,000
Rental and Leases	1,797,000	1,961,000	( 164,000 )



# FISCAL YEAR 2024/2025 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Operating Expenditures, Continued	FY 2024/25	FY 2023/24	\$ CHANGE
Insurance	\$ 2,932,000	\$ 2,741,000	\$ 191,000
Repair and Maintenance Services	1,621,000	1,455,000	166,000
Printing and Binding	32,000	28,000	4,000
Office Supplies	86,000	78,000	8,000
Operating Supplies	7,243,000	6,430,000	813,000
Subscriptions & Memberships	142,000	165,000	( 23,000 )
Training	433,000	503,000	( 70,000 )
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 23,656,000</b>	<b>\$ 21,868,000</b>	<b>\$ 1,788,000</b>

# FISCAL YEAR 2024/2025 CERTIFIED BUDGET BY SUB-OBJECT CLASSIFICATION

Capital Outlay	FY 2024/25	FY 2023/24	\$ CHANGE
Machinery and Equipment	\$ 6,790,000	\$ 5,580,000	\$ 1,210,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 6,790,000</b>	<b>\$ 5,580,000</b>	<b>\$ 1,210,000</b>

Other Uses	FY 2024/25	FY 2023/24	\$ CHANGE
Reserve for Contingency	\$ 350,000	\$ 350,000	\$ -
<b>TOTAL CONTINGENCY</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>

<b>Grand Total Certified Budget</b>	<b>\$ 175,830,000</b>	<b>\$ 165,878,000</b>	<b>\$ 9,952,000</b>
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# BCC FACILITIES

In accordance with Chapter 30.49(d), Florida Statutes, the BCC Facilities Budget is requested separately from the Sheriff’s Certified Budget for consideration in the County Budget for funding FY 2024/2025 annual operating and capital improvements of County-owned facilities operated by the Sheriff.

Classification	FY 2024/25	FY 2023/24	\$ Change	% Change
Operating & Maintenance	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
Critical Capital Improvements	975,000	975,000	-	0.0%
<b>TOTAL BCC BUDGET</b>	<b>\$ 2,975,000</b>	<b>\$ 2,975,000</b>	<b>\$ -</b>	<b>0.0%</b>

- **OPERATING AND MAINTENANCE:** The facilities annual operating and maintenance budget is for day-to-day repair, maintenance and utilities for the John E. Polk Correctional Facility (JEPCF) and Seminole County Juvenile Detention Center. Also included in this budget are maintenance, repair and replacement of security camera systems, cell locks, magnetometers and x-ray equipment at the three court facilities, two correctional facilities and Building 100.
- **CRITICAL CAPITAL IMPROVEMENTS:** The Critical Capital Improvements for FY 2024/2025 are currently under review and will be submitted separately to the Board of County Commissioners.

# SHERIFF'S SPECIAL REVENUE FUNDS

## **Overview:**

Special Revenue Funds are established to account for the proceeds of specific earmarked revenue sources restricted by law or committed to expenditure for specified purposes. Included in the Special Revenue Funds are grant revenues received through contracts with federal and state agencies to finance specific programs or activities and transfers from the County of statutory revenues restricted for use within the Sheriff's operations. The current Special Revenue Funding includes funding for 52 full-time positions and 1 part-time position.

## **American Rescue Plan Act Funding (ARPA) and Opioid Lawsuit Settlement Funding:**

The agreement with the County for ARPA funding has enhanced services related to both substance abuse and behavioral health by funding personnel and planned expansion of the Hope & Healing Center.

The budget proposes Opioid Lawsuit Settlement Funds will be used for the continuation of personnel enhancements of the Sheriff's Office Drug Enforcement & Behavioral Services Division SCORE Unit and Behavioral Services Unit and to support the leased facility for the Hope & Healing Center expansion project. The funding is reflected in the FY 2024/2025 Special Revenue Funds as a Transfer from the County.

# SPECIAL REVENUE SUMMARY

SOURCES	FY 2024/25	FY 2023/24	\$ CHANGE
<b>GRANTS AND CONTRACTS:</b>			
American Rescue Plan Act (Deferred Revenue)	\$ 877,000	\$ 3,000,000	\$ ( 2,123,000 )
HIDTA Program	944,000	1,264,100	( 320,100 )
Florida Department of Juvenile Justice (DJJ) Programs	785,000	784,509	491
Statutory Inmate Welfare Program	600,000	600,000	-
Coverdell Forensic Science Improvement Grant	-	499,700	( 499,700 )
VOCA Crime Victim Assistance	188,000	257,400	( 69,400 )
Florida Network Programs	653,000	459,040	193,960
Violence Against Women InVEST Program	132,000	124,510	7,490
FADAA Medical Assisted Treatment	185,000	271,500	( 86,500 )
Department of Children and Families MOU	466,000	466,000	-
Other Grants/Contracts	239,000	74,621	164,379
<b>SUBTOTAL GRANTS AND CONTRACTS</b>	<b>5,069,000</b>	<b>7,801,380</b>	<b>( 2,732,380 )</b>

# SPECIAL REVENUE SUMMARY

SOURCES	FY 2024/25	FY 2023/24	\$ CHANGE
<b>TRANSFERS FROM COUNTY:</b>			
Opioid Settlement Funds	\$ 1,267,000	\$ -	\$ 1,267,000
Emergency 911 Fund	425,000	425,000	-
Teen Court Fund	72,000	170,690	( 98,690 )
Police Education Fund	150,000	150,000	-
Alcohol/Drug Abuse Fund	35,000	40,000	( 5,000 )
<b>SUBTOTAL TRANSFERS FROM COUNTY</b>	<b>1,949,000</b>	<b>785,690</b>	<b>1,163,310</b>
<b>TOTAL SOURCES</b>	<b>\$ 7,018,000</b>	<b>\$ 8,587,070</b>	<b>\$ ( 1,569,070 )</b>
<b>USES</b>			
Personnel Services	\$ 4,482,000	\$ 3,786,921	\$ 695,079
Operating Expenditures	2,536,000	3,477,149	( 941,149 )
Capital Outlay	-	1,323,000	( 1,323,000 )
<b>TOTAL USES</b>	<b>\$ 7,018,000</b>	<b>\$ 8,587,070</b>	<b>\$ ( 1,569,070 )</b>



Seminole County Sheriff's Office  
**Community FOUNDATION**



FY 2024/25 ADOPTED BUDGET



407



SEMINOLE COUNTY FLORIDA

# ACCREDITATION

***Committed to the Highest Standards of Professionalism and Service***







# SHERIFF'S OFFICE CERTIFIED BUDGET BY DIVISION FY 2024/2025

# OFFICE OF THE SHERIFF

Budget	
Personnel Services	\$ 2,785,489
Operating Expenses	106,715
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 2,892,204</b>

Positions	
Sworn	4
Certified	-
Civilian	8
<b>Total Full-Time</b>	<b>12</b>
Part-Time	-
<b>Total</b>	<b>12</b>



Budget reflects an offset of \$75,600 in Special Revenue

# GENERAL COUNSEL

Budget	
Personnel Services	\$ 748,675
Operating Expenses	76,275
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 824,950</b>

Positions	
Sworn	-
Certified	-
Civilian	5
<b>Total Full-Time</b>	<b>5</b>
Part-Time	-
<b>Total</b>	<b>5</b>



# PROFESSIONAL DEVELOPMENT

Budget	
Personnel Services	\$ 3,213,327
Operating Expenses	337,590
Capital Outlay	90,000
Contingency	-
<b>Total</b>	<b>\$ 3,640,917</b>

Positions	
Sworn	13
Certified	4
Civilian	6
<b>Total Full-Time</b>	<b>23</b>
Part-Time	-
<b>Total</b>	<b>23</b>



# PROFESSIONAL STANDARDS

Budget	
Personnel Services	\$ 1,182,360
Operating Expenses	18,590
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 1,200,950</b>

Positions	
Sworn	3
Certified	-
Civilian	5
<b>Total Full-Time</b>	<b>8</b>
Part-Time	-
<b>Total</b>	<b>8</b>



# PUBLIC AFFAIRS

## Budget

Personnel Services	\$ 2,136,898
Operating Expenses	40,420
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 2,177,318</b>

## Positions

Sworn	-
Certified	-
Civilian	8
<b>Total Full-Time</b>	<b>8</b>
Part-Time	1
<b>Total</b>	<b>9</b>



# FISCAL SERVICES

## Budget

Personnel Services	\$ 3,624,164
Operating Expenses	1,238,510
Capital Outlay	500,000
Contingency	350,000
<b>Total</b>	<b>\$ 5,712,674</b>

## Positions

Sworn	-
Certified	-
Civilian	25
<b>Total Full-Time</b>	<b>25</b>
Part-Time	-
<b>Total</b>	<b>25</b>



Budget reflects an offset of \$322,000 in Special Revenue



# BUILDING SERVICES

## Budget

Personnel Services	\$ 1,357,277
Operating Expenses	2,192,340
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 3,549,617</b>

## Positions

Sworn	-
Certified	-
Civilian	14
<b>Total Full-Time</b>	<b>14</b>
Part-Time	-
<b>Total</b>	<b>14</b>





# FLEET SERVICES

## Budget

Personnel Services	\$ 805,127
Operating Expenses	4,220,255
Capital Outlay	2,500,000
Contingency	-
<b>Total</b>	<b>\$ 7,525,382</b>

## Positions

Sworn	-
Certified	-
Civilian	7
<b>Total Full-Time</b>	<b>7</b>
Part-Time	1
<b>Total</b>	<b>8</b>



# HUMAN RESOURCES & RECRUITMENT

## Budget

Personnel Services	\$ 2,702,022
Operating Expenses	367,145
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 3,069,167</b>

## Positions

Sworn	3
Certified	-
Civilian	19
<b>Total Full-Time</b>	<b>22</b>
Part-Time	3
<b>Total</b>	<b>25</b>



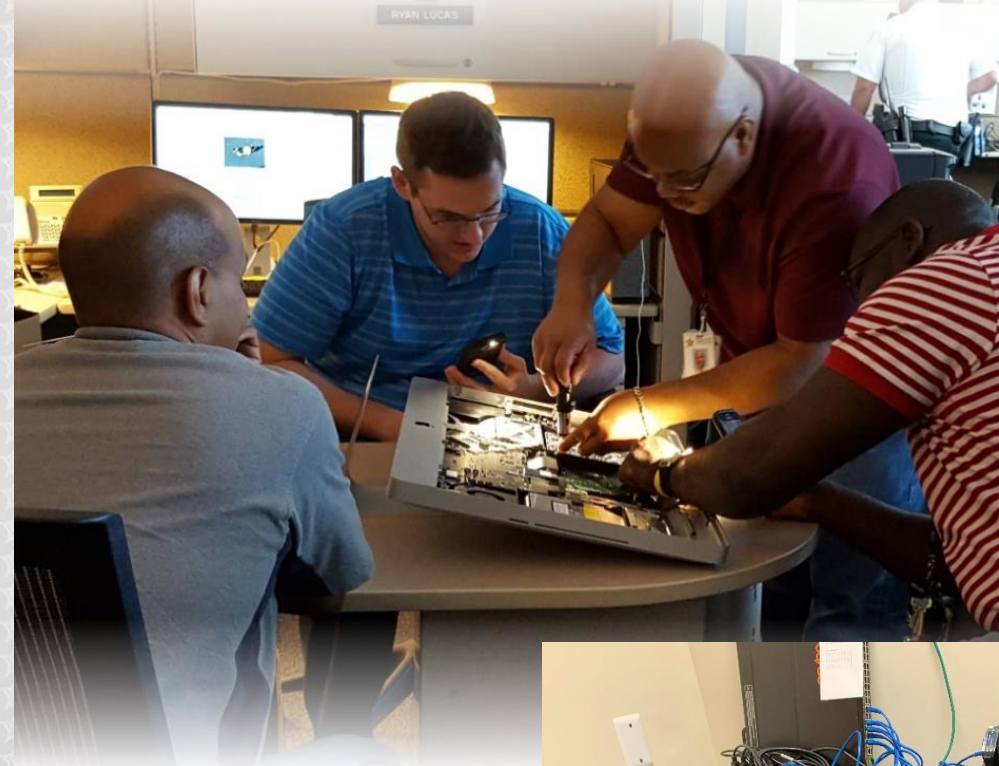
# TECHNOLOGY SOLUTIONS

## Budget

Personnel Services	\$ 3,784,176
Operating Expenses	5,189,683
Capital Outlay	3,135,681
Contingency	-
<b>Total</b>	<b>\$ 12,109,539</b>

## Positions

Sworn	-
Certified	-
Civilian	30
<b>Total Full-Time</b>	<b>30</b>
Part-Time	1
<b>Total</b>	<b>31</b>



Budget will be offset  
by \$262,500 in  
General Revenue

# SEMINOLE NEIGHBORHOOD POLICING

## Budget

Personnel Services	\$ 26,564,534
Operating Expenses	220,595
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 26,785,129</b>

## Positions

Sworn	197
Certified	-
Civilian	21
<b>Total Full-Time</b>	<b>218</b>
Part-Time	2
<b>Total</b>	<b>220</b>



# COMMUNICATIONS

## Budget - Gross of Dispatch Revenue

Personnel Services	\$ 11,101,294
Operating Expenses	31,650
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 11,132,944</b>

## Positions

Sworn	-
Certified	-
Civilian	116
<b>Total Full-Time</b>	<b>116</b>
Part-Time	4
<b>Total</b>	<b>120</b>



Budget will be offset by \$3,316,000 in General Revenue and reflects an offset of \$425,000 in Special Revenue

# SPECIAL OPERATIONS

Budget	
Personnel Services	\$ 3,561,987
Operating Expenses	893,610
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 4,455,597</b>

Positions	
Sworn	20
Certified	-
Civilian	3
<b>Total Full-Time</b>	<b>23</b>
<b>Part-Time</b>	<b>1</b>
<b>Total</b>	<b>24</b>



# CRIMINAL INVESTIGATIONS

## Budget

Personnel Services	\$ 6,301,620
Operating Expenses	191,185
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 6,492,805</b>

## Positions

Sworn	40
Certified	-
Civilian	7
<b>Total Full-Time</b>	<b>47</b>
<b>Part-Time</b>	<b>4</b>
<b>Total</b>	<b>51</b>



Budget reflects an offset of \$386,000 in Special Revenue

# FORENSIC SERVICES

Budget	
Personnel Services	\$ 2,456,495
Operating Expenses	74,910
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 2,531,405</b>

Positions	
Sworn	-
Certified	-
Civilian	19
<b>Total Full-Time</b>	<b>19</b>
<b>Part-Time</b>	<b>1</b>
<b>Total</b>	<b>20</b>





# DOMESTIC SECURITY

Budget	
Personnel Services	\$ 5,237,831
Operating Expenses	453,955
Capital Outlay	350,000
Contingency	-
<b>Total</b>	<b>\$ 6,041,786</b>

Positions	
Sworn	24
Certified	-
Civilian	16
<b>Total Full-Time</b>	<b>40</b>
<b>Part-Time</b>	<b>1</b>
<b>Total</b>	<b>41</b>



Budget will be offset by General Revenue of \$117,500 and reflects an offset of \$100,000 in Special Revenue

# DRUG ENFORCEMENT & BEHAVIORAL SERVICES

Budget	
Personnel Services	\$ 3,894,409
Operating Expenses	73,455
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 3,967,864</b>

Positions	
Sworn	29
Certified	-
Civilian	8
<b>Total Full-Time</b>	<b>37</b>
Part-Time	-
<b>Total</b>	<b>37</b>



Budget reflects an offset of \$1,292,000 in Special Revenue

# SCHOOL SAFETY

## Budget - Gross of SRD Revenue

Personnel Services	\$ 9,862,447
Operating Expenses	61,830
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 9,924,277</b>

## Positions

Sworn	60
Certified	-
Civilian	4
<b>Total Full-Time</b>	<b>64</b>
<b>Part-Time</b>	<b>134</b>
<b>Total</b>	<b>198</b>



Budget will be offset by \$4,380,000 in  
General Revenue

# JUVENILE JUSTICE

## Budget

Personnel Services	\$ 10,011,204
Operating Expenses	218,602
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 10,229,806</b>

## Positions

Sworn	-
Certified	22
Civilian	97
<b>Total Full-Time</b>	<b>119</b>
<b>Part-Time</b>	<b>2</b>
<b>Total</b>	<b>121</b>



Budget reflects an offset of \$2,470,000 in Special Revenue

# PROBATION SERVICES

## Budget

Personnel Services	\$ 2,486,256
Operating Expenses	21,645
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 2,507,901</b>

## Positions

Sworn	-
Certified	-
Civilian	23
<b>Total Full-Time</b>	<b>23</b>
Part-Time	-
<b>Total</b>	<b>23</b>



# CORRECTIONS: SECURITY OPERATIONS

Budget	
Personnel Services	\$ 21,434,443
Operating Expenses	3,738,950
Capital Outlay	176,315
Contingency	-
<b>Total</b>	<b>\$ 25,349,708</b>

Positions	
Sworn	1
Certified	144
Civilian	22
<b>Total Full-Time</b>	<b>167</b>
Part-Time	-
<b>Total</b>	<b>167</b>



# CORRECTIONS: INTAKE/RELEASE & PROGRAMS

## Budget

Personnel Services	\$ 13,123,667
Operating Expenses	200,000
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 13,323,667</b>

## Positions

Sworn	1
Certified	60
Civilian	61
<b>Total Full-Time</b>	<b>122</b>
Part-Time	-
<b>Total</b>	<b>122</b>



# CORRECTIONS: INMATE HEALTH SERVICES

## Budget

Personnel Services	\$ 4,600,112
Operating Expenses	3,670,575
Capital Outlay	-
Contingency	-
<b>Total</b>	<b>\$ 8,270,687</b>

## Positions

Sworn	-
Certified	-
Civilian	44
<b>Total Full-Time</b>	<b>44</b>
Part-Time	-
<b>Total</b>	<b>44</b>



Budget reflects an offset of \$185,000 in Special Revenue



# JUDICIAL SERVICES

## Budget

Personnel Services	\$ 9,754,094
Operating Expenses	397,945
Capital Outlay	37,500
Contingency	-
<b>Total</b>	<b>\$ 10,189,539</b>

## Positions

Sworn	66
Certified	-
Civilian	17
<b>Total Full-Time</b>	<b>83</b>
Part-Time	-
<b>Total</b>	<b>83</b>



**#WeAreSCSO**

# CONSTITUTIONAL OFFICERS

## Supervisor of Elections

### Program Message:

The Supervisor of Elections Office is responsible for carrying out the election laws adopted by the State Legislature and provides Seminole County residents with important election information. This office handles all Countywide election activities including registering citizens to vote, managing voting booths and providing ballots, and assisting candidates with registration. The mission statement for the Supervisor of Election is: Efficient Elections- Excellent Service - Fiduciary Conservatism - Voter Confidence. The Office includes an elected Supervisor of Elections and 17 other FTEs (not including poll workers).

The program provides the following services:

- Ensure that political elections are conducted within all laws and guidelines
- Provide adequate polling locations, voting equipment, and trained personnel

# CONSTITUTIONAL OFFICERS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>SUPERVISOR OF ELECTIONS</i></b>					
<b>BASE BUDGETS</b>					
<b>DEBT SERVICE</b>					
570717 GASB 87 PRINCIPAL	195,740	0	0	0	
570727 GASB 87 INTEREST	474	0	0	0	
<b><i>DEBT SERVICE Total</i></b>	<b><i>196,214</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>CONSTITUTIONAL TRANSFERS</b>					
590966 TRANSFER SUPERVISOR ELECTIO	4,511,200	5,405,733	4,628,683	(777,050)	-14.4%
<b><i>CONSTITUTIONAL TRANSFERS Total</i></b>	<b><i>4,511,200</i></b>	<b><i>5,405,733</i></b>	<b><i>4,628,683</i></b>	<b><i>(777,050)</i></b>	<b><i>-14.4%</i></b>
<b>BASE BUDGETS Total</b>	<b>4,707,414</b>	<b>5,405,733</b>	<b>4,628,683</b>	<b>(777,050)</b>	<b>-14.4%</b>
<b>SUPERVISOR OF ELECTIONS Total</b>	<b>4,707,414</b>	<b>5,405,733</b>	<b>4,628,683</b>	<b>(777,050)</b>	<b>-14.4%</b>

**SUPERVISOR OF ELECTIONS FY25 APPROVED ITEMIZED APPROPRIATIONS**

ITEMIZED APPROPRIATIONS	SOE Request	BCC Adjustment	FY25 Total Approved
<b>510110 Executive Salaries</b>			
Salary for Supervisor of Elections	185,742	-	185,742
<b>510110 Executive Salaries Total</b>	<b>185,742</b>	<b>-</b>	<b>185,742</b>
<b>510120 Regular Salaries &amp; Wages</b>			
Admin Assistant (Vacant)	45,709	(1,000)	44,709
Administrative Services Division	209,027	(5,000)	204,027
Election Services	632,636	(30,000)	602,636
Information Services Division	235,310	(5,000)	230,310
Voter Service Clerks (Vacant)	70,720	(2,000)	68,720
One Time Payouts	-	-	-
Out-of-Cycle Pay Adjustments	-	-	-
<b>510120 Regular Salaries &amp; Wages Total</b>	<b>1,193,402</b>	<b>(43,000)</b>	<b>1,150,402</b>
<b>510130 Other Salaries &amp; Wages</b>			
Assistant Clerks	17,220	(500)	16,720
Assistant Site Coordinator	22,600	-	22,600
Book Closing	11,200	-	11,200
Clerks	23,490	(1,000)	22,490
Couriers	3,920	-	3,920
Deputy	29,120	(1,000)	28,120
Early voting alternates	22,400	-	22,400
Election Day Support Staff	3,600	-	3,600
Election Worker Trainer	3,900	-	3,900
Election Working Hiring	19,200	(500)	18,700
On-Call Election Workers	3,300	-	3,300
Poll Deputy	13,440	-	13,440
Seasonal Office Staff	20,160	-	20,160
Seasonal Staff	-	-	-
Site Coordinator	28,200	(1,000)	27,200
Vote By Mail Assistant	5,600	-	5,600
Vote By Mail Open Clerk Prep	19,500	(500)	19,000
Vote Pass Assistant	67,080	(3,000)	64,080
Voter Equipment Technician	26,520	(1,000)	25,520
Voter Outreach, School Programs	2,100	-	2,100
Voter Services Assistance	16,800	-	16,800
Voting Equipment Technician	39,520	(1,000)	38,520
Voting Specialist	118,560	(4,000)	114,560
Warehouse	13,440	-	13,440
<b>510130 Other Salaries &amp; Wages Total</b>	<b>530,870</b>	<b>(13,500)</b>	<b>517,370</b>
<b>510140 Overtime</b>			
Overtime	83,261	(8,500)	74,761
<b>510140 Overtime Total</b>	<b>83,261</b>	<b>(8,500)</b>	<b>74,761</b>

**SUPERVISOR OF ELECTIONS FY25 APPROVED ITEMIZED APPROPRIATIONS**

ITEMIZED APPROPRIATIONS	SOE Request	BCC Adjustment	FY25 Total Approved
<b>510150 Special Pay</b>			
Special Pay - Medical Insurance Opt Out	3,600	-	3,600
<b>510150 Special Pay Total</b>	<b>3,600</b>	<b>-</b>	<b>3,600</b>
<b>510210 Social Security</b>			
Executive Salary	14,209	(500)	13,709
Overtime	2,339	-	2,339
Overtime - Staff	4,030	-	4,030
Regular Salaries & Wages	92,798	(2,500)	90,298
<b>510210 Social Security Total</b>	<b>113,376</b>	<b>(3,000)</b>	<b>110,376</b>
<b>510220 Retirement Contributions</b>			
Executive Salary	108,993	(4,000)	104,993
Overtime	6,369	(800)	5,569
Regular Class	214,257	(8,000)	206,257
Senior Management	131,061	(5,000)	126,061
<b>510220 Retirement Contributions Total</b>	<b>460,681</b>	<b>(17,800)</b>	<b>442,881</b>
<b>510230 Health &amp; Life Insurance</b>			
Insurance Coverage - Health & Life	269,120	(11,000)	258,120
Insurance Coverage - Long Term Disability	2,500	-	2,500
<b>510230 Health &amp; Life Insurance Total</b>	<b>271,620</b>	<b>(11,000)</b>	<b>260,620</b>
<b>510250 Unemployment Compensation</b>			
Unemployment Compensation	-	-	-
<b>510250 Unemployment Compensation Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>530310 Professional Services</b>			
Legal Fees	100,000	(100,000)	-
<b>530310 Professional Services Total</b>	<b>100,000</b>	<b>(100,000)</b>	<b>-</b>
<b>530340 Contracted Services</b>			
ES&S	135,000	-	135,000
MDM	6,000	-	6,000
NeoGov	4,036	-	4,036
Tenex	90,885	-	90,885
VR Systems	79,798	-	79,798
<b>530340 Contracted Services Total</b>	<b>315,719</b>	<b>-</b>	<b>315,719</b>

**SUPERVISOR OF ELECTIONS FY25 APPROVED ITEMIZED APPROPRIATIONS**

ITEMIZED APPROPRIATIONS	SOE Request	BCC Adjustment	FY25 Total Approved
<b>530400 Travel &amp; Per Diem</b>			
Poll workers	5,000	(1,000)	4,000
SOE Staff	3,000	(1,000)	2,000
Voter Outreach, School Programs	2,500	(500)	2,000
<b>530400 Travel &amp; Per Diem Total</b>	<b>10,500</b>	<b>(2,500)</b>	<b>8,000</b>
<b>530410 Communication</b>			
Cell Phones, Jetpacks, IVR Calls	10,722	-	10,722
Monthly Service Office phones; cell phones, internet & 5 iPad, .	45,971	-	45,971
<b>530410 Communication Total</b>	<b>56,693</b>	<b>-</b>	<b>56,693</b>
<b>530420 Transportation &amp; Postage</b>			
Countywide Voter ID Card Mailing	206,473	(20,000)	186,473
Daily Voter ID Card Mailing	22,680	(2,000)	20,680
Expired VBM Post Card Mailing	18,900	(3,900)	15,000
List Maintenance of the Voter Registration (State Mandate)	15,300	(4,000)	11,300
Overnight & Special Deliveries	500	-	500
Permit Fees & Business Account	300	-	300
Postage Due Costs for Business Reply Account	50,000	(20,000)	30,000
Sample Ballot Mailout - PPP, PE & GE 2024	-	-	-
VBM Ballots Permit 1273 - General	124,100	(4,000)	120,100
VBM Ballots weekends mailing	-	-	-
<b>530420 Transportation &amp; Postage Total</b>	<b>438,253</b>	<b>(53,900)</b>	<b>384,353</b>
<b>530440 Rental &amp; Leases</b>			
Aqua Chill	360	-	360
Pitney Bowes	4,225	-	4,225
Polling Precincts	24,800	-	24,800
Postmaster	1,100	-	1,100
<b>530440 Rental &amp; Leases Total</b>	<b>30,485</b>	<b>-</b>	<b>30,485</b>
<b>530460 Repair &amp; Maintenance</b>			
Johnson Controls	3,475	-	3,475
Network Monitoring Software	861	-	861
Building Improvements	-	-	-
<b>530460 Repair &amp; Maintenance Total</b>	<b>4,336</b>	<b>-</b>	<b>4,336</b>
<b>530470 Printing &amp; Binding</b>			
Braille Ballots	-	-	-
Comment Cards	10,000	(2,000)	8,000
Envelopes for Mailing	5,000	(1,000)	4,000
Future Voter Stickers	5,000	(1,000)	4,000
I Voted Stickers	7,500	(2,500)	5,000
List Maintenance Notices	12,000	(2,000)	10,000

**SUPERVISOR OF ELECTIONS FY25 APPROVED ITEMIZED APPROPRIATIONS**

<b>ITEMIZED APPROPRIATIONS</b>	<b>SOE Request</b>	<b>BCC Adjustment</b>	<b>FY25 Total Approved</b>
Mail Ballot E expiration Postcard	17,000	(5,000)	12,000
Miscellaneous Printing	10,000	(10,000)	-
Official & Early Ballots	41,000	(5,000)	36,000
Overseas Vote By Mail	500	-	500
Sample Ballots	100,256	(10,500)	89,756
Secrecy Sleeves	4,000	(500)	3,500
Spoiled Ballot Envelopes	1,000	-	1,000
Test Ballots	2,300	(300)	2,000
Vote By Mail	345,000	(25,000)	320,000
Vote By Mail Reprints	7,500	(2,500)	5,000
Voter Guides	-	-	-
Voter Information Cards	6,500	(1,500)	5,000
<b>530470 Printing &amp; Binding Total</b>	<b>574,556</b>	<b>(68,800)</b>	<b>505,756</b>
<b>530490 Other Charges &amp; Obligations</b>			
Adobe	6,623	-	6,623
Center for Internet Security	14,400	-	14,400
DEX Imaging	7,500	-	7,500
Domain Hosting	1,005	-	1,005
Google Workspace	15,920	-	15,920
Microsoft	15,224	-	15,224
Multi-factor Authentication	1,440	-	1,440
NCOA List	3,200	-	3,200
Olive Street	2,000	-	2,000
Security Camera Monitoring	120	-	120
Server Backup Software	1,300	-	1,300
Shred-It	5,000	(1,000)	4,000
Transport Election Equipment	35,000	(5,000)	30,000
UserWay	1,090	-	1,090
Web Hosting	250	-	250
<b>530490 Other Charges &amp; Obligations Total</b>	<b>110,072</b>	<b>(6,000)</b>	<b>104,072</b>
<b>530499 Operating Contingency</b>			
Operating Contingency	-	369,000	369,000
<b>530499 Operating Contingency Total</b>	<b>-</b>	<b>369,000</b>	<b>369,000</b>
<b>530510 Office Supplies</b>			
Ballot Paper - BOD Printers	10,000	(1,500)	8,500
BOD printer supplies	4,000	(500)	3,500
Office Supplies	12,501	(7,500)	5,001
Precinct Supplies	5,000	(1,000)	4,000
<b>530510 Office Supplies Total</b>	<b>31,501</b>	<b>(10,500)</b>	<b>21,001</b>



**SUPERVISOR OF ELECTIONS FY25 APPROVED ITEMIZED APPROPRIATIONS**

ITEMIZED APPROPRIATIONS	SOE Request	BCC Adjustment	FY25 Total Approved
<b>530520 Operating Supplies</b>			
Center for Internet Security	2,400	-	2,400
Computers/Laptops technology supplies	15,000	(10,000)	5,000
Coud/Offsite Backup	2,349	-	2,349
EDR Antimalware Software	5,910	-	5,910
Election day office supplies	2,500	(500)	2,000
HelpDesk Ticketing	684	-	684
i3Logix - Ballot Trax	19,500	(2,500)	17,000
iPads	1,000	(500)	500
IT Inventory Software	1,575	-	1,575
PDF Creation Software	89	-	89
SIEM Log Management Software	-	-	-
Staff Outreach Uniform Shirts	3,000	(1,000)	2,000
Tracking Tiles	495	-	495
Warehouse & Precinct Supplies	15,000	(5,000)	10,000
<b>530520 Operating Supplies Total</b>	<b>69,502</b>	<b>(19,500)</b>	<b>50,002</b>
<b>530521 Operating Supplies - Equip</b>			
Misc. Equipment/hardware	7,000	(7,000)	-
<b>530521 Operating Supplies - Equip Total</b>	<b>7,000</b>	<b>(7,000)</b>	<b>-</b>
<b>530540 Books, Publications, Memberships</b>			
Canva Graphic Design Software	300	-	300
Chamber Memberships & Attendance Fees	2,000	-	2,000
Cradlepoint Annual Subscription	6,629	-	6,629
FSASE Membership	3,700	-	3,700
KnowBe4	1,804	-	1,804
LexisNexis	4,111	-	4,111
Other Membership/Dues	1,500	(1,500)	-
Smartsheet Cataloguing Subscription	2,784	-	2,784
Snort Subscription	1,197	-	1,197
Vulnerability Detection - Maintenance Support	3,990	-	3,990
<b>530540 Books, Publications, Memberships Total</b>	<b>28,015</b>	<b>(1,500)</b>	<b>26,515</b>
<b>530550 Training</b>			
Conference Registration/Workshop Fees	2,500	(500)	2,000
Continuing Education - FCEP/IT	5,500	(1,500)	4,000
Tuition/Books Reimbursement	1,500	(500)	1,000
<b>530550 Training Total</b>	<b>9,500</b>	<b>(2,500)</b>	<b>7,000</b>
<b>Grand Total</b>	<b>4,628,683</b>	<b>-</b>	<b>4,628,683</b>

# CONSTITUTIONAL OFFICERS

## Tax Collector

### Program Message:

The Tax Collector's Office collects and remits to the County the tax revenue pertaining to real and personal tangible property in Seminole County, along with other various revenue sources. Under Florida Statute 197, the Tax Collector has the responsibility for the collection of ad valorem taxes and non-ad valorem taxes assessments. These are levied by the county, municipalities, and various taxing authorities in the county. Taxes are based on the assessed value and the millage of each taxing authority.

The program provides the following services:

- Collect and distribute property taxes
- Provide license plates, tags, titles, drivers licenses and recreational licenses

# CONSTITUTIONAL OFFICERS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>TAX COLLECTOR</b>					
BASE BUDGETS					
CONSTITUTIONAL TRANSFERS					
590964 TRANSFER TAX COLLECTOR	9,903,978	10,983,200	11,730,000	746,800	6.8%
<b>CONSTITUTIONAL TRANSFERS Total</b>	<b>9,903,978</b>	<b>10,983,200</b>	<b>11,730,000</b>	<b>746,800</b>	<b>6.8%</b>
<b>BASE BUDGETS Total</b>	<b>9,903,978</b>	<b>10,983,200</b>	<b>11,730,000</b>	<b>746,800</b>	<b>6.8%</b>
<b>TAX COLLECTOR Total</b>	<b>9,903,978</b>	<b>10,983,200</b>	<b>11,730,000</b>	<b>746,800</b>	<b>6.8%</b>



# COURT SUPPORT

## Department Message:

The Court is the primary institution that protects our democracy by upholding the law, ensuring individual rights and liberties, enforcing public order and providing for a peaceful resolution of disputes. The courts uphold the law by ensuring due process and the Courts are open to every person to ensure individual rights and liberties by providing a forum and process by which every person may protect their basic federal and state constitutional rights.

Florida Trial Courts impact every aspect of our society, including: juvenile and adult crime; drug and alcohol addiction; child, spousal, and elder abuse; divorce, paternity, adoption, child custody and support; Guardianship and probate; civil disputes; and traffic and administrative matters.

## Programs:

GUARDIAN AD LITEM

JUDICIAL

LEGAL AID

PUBLIC DEFENDER

STATE ATTORNEY

# COURT SUPPORT

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21	FY22	FY23	FY24	FY25
GOAL # 3.1 : Empower the poor, vulnerable veterans, elderly, disabled, physically abused and foster youths to become self-sufficient and improve their quality of their life.	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**Not KSP specific**

3.1.1	<i>Decrease the immediate displacement of the poor, vulnerable veterans, elderly, disabled, physically abused and their children from their housing by provision of legal services to resolve % of clients avoiding immediate displacement from their housing</i>	95%	80%	80%	80%	85%
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3.1.2	<i>Increase financial security and resources for vulnerable veterans, elderly, disabled, physically abused and foster youths in Seminole County. % of clients secured financial support or resources</i>	71%	80%	80%	80%	85%
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**GOAL # 3.2 : Increase the number of volunteer child advocates for children in the dependency court system through quality training and support.**

**Not KSP specific**

3.2.1	<i>Increase number of Children who are served by Volunteers, instead of paid staff, to 80%. Percent of children served by volunteers</i>	70%	80%	80%	78%	85%
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3.2.2	<i>Increase number of volunteers attending Guardian Ad Litem Child Advocacy Training. Number of prospective volunteers attending training</i>	50	75	75	41	50
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3.2.3	<i>Maintain volunteer retention rate at 80% or greater in order for the program to increase number of volunteers to 200. Volunteer retention rate</i>	71%	80%		78%	80%
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3.2.4	<i>Quality advocacy for children will be accomplished by training volunteers and staff on Adverse Childhood Experience and Trauma Informed Care. There will be at least 5 training opportunities % of volunteers trained in Trauma Informed Care and/or Adverse Childhood Experience</i>	50%	60%	60%	70%	80%
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**GOAL # 3.3 : Provide quality legal services to all clients of the legal aid program.**

**Not KSP specific**

3.3.1	<i>Increase financial security and stability for clients served by the legal aid program. Percent of clients seeking financial assistance or resources</i>				97%	98%
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# COURT SUPPORT

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED
<b>GOAL # 3.4</b> : Provide quality legal representation to all clients of the public defender at lowest funding level in the State.					

**Not KSP specific**

3.4.1 *Lowest attorney staffed Public Defender as percentage of State Attorney staffing - where statewide Public Defenders average 75.58% of State Attorney staffing.*

18th Circuit Public Defender attorney staff as a percent of 18th Circuit State Attorney staff	34%	34%	34%	34%	34%
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3.4.2 *Lowest funded Public Defender as percentage of State Attorney funding where statewide Public Defenders average 52% of State Attorney funding.*

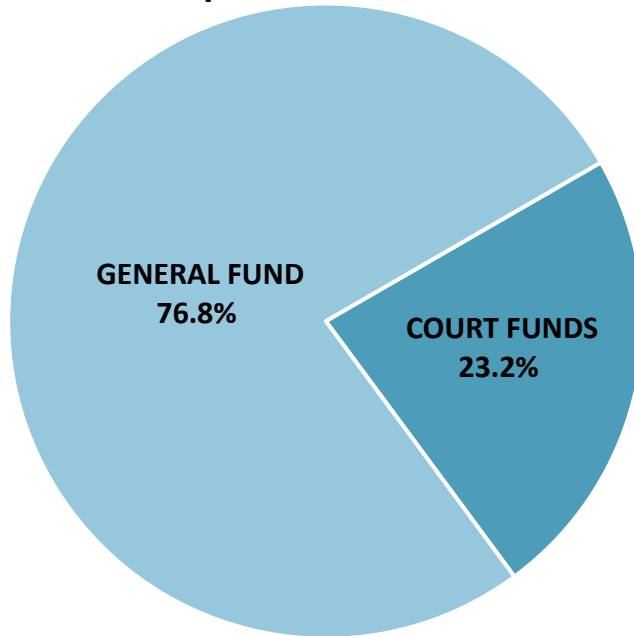
18th Circuit Public Defender funding as a percentage of 18th Circuit State Attorney funding	43%	43%	43%	43%	46%
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3.4.3 *Only withdraw as attorney in a case when there is an unavoidable ethical conflict of interest - where statewide Public Defenders' average withdrawal rate is 9.1%.*

Percent of cases withdrawn for ethical conflict of interest	8%	8%	8%	4%	5%
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# COURT SUPPORT

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
GUARDIAN AD LITEM	103,115	155,357	157,692	2,335	1.5%
JUDICIAL	807,795	998,939	1,019,562	20,623	2.1%
LEGAL AID	477,294	484,453	491,720	7,267	1.5%
PUBLIC DEFENDER	270,547	232,500	267,500	35,000	15.1%
STATE ATTORNEY	405,354	468,988	484,671	15,683	3.3%
<b>BASE BUDGETS Total</b>	<b>2,064,105</b>	<b>2,340,238</b>	<b>2,421,145</b>	<b>80,907</b>	<b>3.5%</b>
<b>TECHNOLOGY</b>	<b>98,777</b>	<b>75,000</b>	<b>0</b>	<b>(75,000)</b>	<b>-100.0%</b>
<b>Grand Total</b>	<b>2,162,882</b>	<b>2,415,238</b>	<b>2,421,145</b>	<b>5,907</b>	<b>0.2%</b>



# COURT SUPPORT

## Guardian Ad Litem

### Program Message:

The Florida Statewide Guardian ad Litem Office represents abused, abandoned and neglected children in court and the community. Through the collaboration of a multi-disciplinary team that always includes a Guardian ad Litem Attorney, child welfare professional, and hopefully a trained volunteer or pro bono attorney from the child's community, our team provides quality, independent legal representation for abused, neglected, and abandoned children while assisting the child in expressing their needs and wishes. Our unique approach allows us to support the whole child, addressing their physical, educational, mental, emotional, social, and legal needs.

The mission of the Office is to provide the most vulnerable children in Florida with an adult from their community who will be a consistent, positive presence in the child's life as part of a multi-disciplinary team that includes an attorney, child welfare professional and hopefully a community volunteer providing the highest quality community advocacy and legal representation to protect each child's legal interests. To provide dependency judges with thorough and accurate information regarding the children under the court's jurisdiction.

Through county support we are able to recruit, train, support and supervise volunteers to be the advocate-to speak up for the child's needs in court and in the community. A portion of the \$65 additional court cost fee is utilized to partially fund the County's cost of the Guardian Ad Litem Office.

The Guardian ad Litem Office provides the following major services:

- Child Advocacy for dependency children in court and in the community
- 30 hours of training for volunteers so they can become certified child advocates
- 12 hours of ongoing training in areas of Education, Human Trafficking, Impact of Trauma on children, Substance Abuse, Mental Health, Child Welfare issues, Early Childhood Development, Diversity Training, and other pertinent topics

# COURT SUPPORT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>GUARDIAN AD LITEM</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	53,901	95,439	97,329	1,891	2.0%
510210 SOCIAL SECURITY MATCHING	3,685	7,301	7,446	145	2.0%
510220 RETIREMENT CONTRIBUTIONS	6,678	12,951	13,266	315	2.4%
510230 HEALTH INS - EMPLOYER	10,724	25,098	25,099	2	0.0%
510240 WORKERS COMPENSATION	86	143	127	(17)	-11.6%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>75,074</i></b>	<b><i>140,932</i></b>	<b><i>143,267</i></b>	<b><i>2,335</i></b>	<b><i>1.7%</i></b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	19,159	0	0	0	
530400 TRAVEL AND PER DIEM	0	50	50	0	0.0%
530420 TRANSPORTATION	0	50	50	0	0.0%
530440 RENTAL AND LEASES	3,839	3,600	3,600	0	0.0%
530460 REPAIRS AND MAINTENANCE	0	50	50	0	0.0%
530490 OTHER CHARGES/OBLIG	2,000	2,700	2,700	0	0.0%
530510 OFFICE SUPPLIES	0	825	825	0	0.0%
530520 OPERATING SUPPLIES	707	3,350	3,350	0	0.0%
530522 OPERATING SUPPLIES-TECH	0	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	211	200	200	0	0.0%
530550 TRAINING	2,125	3,600	3,600	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>28,041</i></b>	<b><i>14,425</i></b>	<b><i>14,425</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>103,115</b>	<b>155,357</b>	<b>157,692</b>	<b>2,335</b>	<b>1.5%</b>
<b>GUARDIAN AD LITEM Total</b>	<b>103,115</b>	<b>155,357</b>	<b>157,692</b>	<b>2,335</b>	<b>1.5%</b>

# COURT SUPPORT

## Judicial

### Program Message:

The Eighteenth Judicial Circuit consists of Seminole and Brevard Counties. Sixteen judges with court support staff of fifty-nine employees serve in Seminole County. The Court Administration office provides administrative support to the Chief Judge and other judges of the Eighteenth Judicial Circuit. The office fulfills its duties and responsibilities by managing various operations including Fiscal Budget, Accounting, Purchasing, Inventory, Human Resources, Space planning and Facility management, Community relations and Public Information, Emergency Preparedness, and Information Technology. Nearly 3.3 million new cases are filed each year in Florida's Trial Court and with the substantial population growth in Seminole County, the 18th Judicial Circuit caseload is increasing each year.

The mission of the judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes. Justice in Seminole County will be accessible, fair, effective, responsive and accountable. The Court also provides various services to the citizens including but not limited to Juvenile and Adult Drug Court, Veteran's Court, Mental Health Court, Adoptions and Mediation.

As of July 1, 2004, pursuant to Senate Bill 2962 (Implementation of Revision 7 to Article V) a \$65 additional court cost was approved to be imposed on criminal traffic cases where the defendant was found guilty or pleaded guilty or nolo contendere. The Board adopted this fee by ordinance on June 8, 2004.

Since the implementation of Revision 7 to the Florida Constitution, Seminole County has continued to work closely with the judicial system. Seminole County will continue to fund facilities, security, existing criminal justice information systems, and communications as specified by the legislature as local requirements (F.S. 29.008).

Seminole County's Article V funding was established to fund the cost of communication services and technology information systems for the existing multi-agencies; Judicial, State Attorney, Public Defender, and Guardian Ad Litem. The technology office within each agency, manages the deployment and maintenance of all computers and supporting devices that are used by their respective staff. The Judicial Court Technology Office oversees the technology for the judges and support staff. To that end, the Judicial Court Technology Office installs, configures, and monitors security software on all deployed devices to protect the Courts operating systems and technology infrastructure.

The Judicial Court Technology Office also collaborates with all stakeholders in the organization and across the circuit-wide network to support six courthouses and two jail locations. This support includes on-site and off-site personnel and technology due to the rapid expansion of remote judicial proceedings.

The 18th Judicial Circuit provides the following to the citizens of Seminole County:

- Access to the Courts in an innovative and effective manner
- Uphold and interpret the law
- Provide for the peaceful resolution of disputes
- Mediation services for contested family and civil law matters
- Foreign and Sign Language Interpreting services in court proceedings
- Problem Solving Court Programs such as Veteran's, Mental Health, Adult and Juvenile Drug Courts
- ADA accommodations

## COURT SUPPORT

- Various other services to meet the legal needs of the community.
- Maintain, manage, secure, and improve IT infrastructure for 18th Judicial Circuit
- Maintain network servers and data storage
- Communicate and collaboration between all circuit justice partners.
- Support for remote court proceedings

# COURT SUPPORT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>JUDICIAL</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	434,696	596,822	554,225	(42,597)	-7.1%
510210 SOCIAL SECURITY MATCHING	31,997	45,657	42,398	(3,259)	-7.1%
510220 RETIREMENT CONTRIBUTIONS	53,767	80,989	75,541	(5,448)	-6.7%
510230 HEALTH INS - EMPLOYER	74,477	112,065	119,030	6,965	6.2%
510240 WORKERS COMPENSATION	731	895	720	(175)	-19.5%
<b>PERSONNEL SERVICES Total</b>	<b>595,669</b>	<b>836,427</b>	<b>791,915</b>	<b>(44,513)</b>	<b>-5.3%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	26,399	37,500	50,500	13,000	34.7%
530340 OTHER SERVICES	3,843	25,000	5,500	(19,500)	-78.0%
530400 TRAVEL AND PER DIEM	0	0	0	0	
530401 TRAVEL - TRAINING RELATED	3,233	2,250	3,200	950	42.2%
530450 INSURANCE	67,382	9,889	70,147	60,258	609.3%
530460 REPAIRS AND MAINTENANCE	1,678	0	0	0	
530490 OTHER CHARGES/OBLIG	11,198	0	0	0	
530510 OFFICE SUPPLIES	1,150	0	500	500	
530520 OPERATING SUPPLIES	16,426	2,305	2,300	(5)	-0.2%
530521 EQUIPMENT \$1000-\$4999	10,709	27,400	27,400	0	0.0%
530522 OPERATING SUPPLIES-TECH	66,999	53,068	62,500	9,432	17.8%
530540 BOOKS, DUES PUBLICATIONS	1,068	500	1,000	500	100.0%
530550 TRAINING	2,040	4,600	4,600	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>212,126</b>	<b>162,512</b>	<b>227,647</b>	<b>65,135</b>	<b>40.1%</b>
<b>BASE BUDGETS Total</b>	<b>807,795</b>	<b>998,939</b>	<b>1,019,562</b>	<b>20,623</b>	<b>2.1%</b>
TECHNOLOGY	82,334	75,000	0	(75,000)	-100.0%
<b>JUDICIAL Total</b>	<b>890,128</b>	<b>1,073,939</b>	<b>1,019,562</b>	<b>(54,377)</b>	<b>-5.1%</b>

# COURT SUPPORT

## Legal Aid

### Program Message:

Seminole County Bar Association Legal Aid Society renders free civil legal services to residents of Seminole County whose income does not exceed 125% of the Federal Poverty Level. The goal of the provision of these services is to empower vulnerable residents to become self-sufficient, improve their quality of life and safeguard their safety, as well as the safety of members of our community. Priority of service is provided to victims of domestic violence, abused children, the disabled, veterans and the elderly in Seminole County.

Legal aid has been providing these services to the indigent community since 1975. Services are provided with the assistance of staff attorneys, support staff and a panel of volunteer attorneys, law students, and college students.

A new study, commissioned by the Florida Bar Foundation, shows that every dollar spent on civil legal services for the state's low-income residents yields more than \$7 in economic impacts. This study adds to a large body of empirical data – from Florida as well as other states – that clearly demonstrates that society at large benefits when the rights of the poorest and most vulnerable among us are protected. The study points out that civil legal aid also helps ease the burden on Florida's court system by helping people who are self-represented navigate the system and helping the public understand legal processes. Civil legal aid organizations also support and leverage the pro bono work of private attorneys. This study further shows that when vulnerable residents have a good way to resolve their civil legal problems, they can remain important assets to their families, on their jobs and in their communities.

As of July 2004, per Article V, Legal Aid became a local requirement and is funded through the General Fund as mandated in Florida Statute 29.008. Under Article V the budget for Legal Aid is based on a 1.5% increase over the prior fiscal years and is supported by 25% of the \$65 additional court cost revenue receipts. Legal aid helps our residents as follows:

- Protect physically abused residents obtain protection orders against domestic violence, gain safe timesharing plans for their children, and obtain court orders providing support for their children
- Help vulnerable parents become appointed guardian advocate of their disabled children (intellectual disabled, autism, down syndrome, cerebral palsy) when their child turns 18 years of age and cannot make decision for themselves due to their developmental disability
- Provide legal advice to veterans at monthly legal clinic at Casselberry Library
- Assist vulnerable residents avoid immediate displacement from their housing by providing legal assistance concerning evictions and unlawful detainers
- Helps residents looking for employment seal and expunge an eligible criminal record to secure employment and better housing
- Assist college students at Seminole State with legal issues such as eviction and domestic violence to help them stay in college and graduate – Project Graduation
- Help vulnerable grandparents gain custody of their grandchildren when parents are addicted to opioids and unable to properly care for their children
- Help vulnerable elderly resolve their consumer issues

## COURT SUPPORT

- Provide legal education and assistance to vulnerable residents and groups such as presentations on emotional support and service animals, learning housing rights, and different types of injunctions for protection

# COURT SUPPORT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>LEGAL AID</b>					
BASE BUDGETS					
GRANTS & AIDS					
580821 AID TO PRIVATE ORGANIZATIOI	477,294	484,453	491,720	7,267	1.5%
<b>GRANTS &amp; AIDS Total</b>	<b>477,294</b>	<b>484,453</b>	<b>491,720</b>	<b>7,267</b>	<b>1.5%</b>
<b>BASE BUDGETS Total</b>	<b>477,294</b>	<b>484,453</b>	<b>491,720</b>	<b>7,267</b>	<b>1.5%</b>
<b>LEGAL AID Total</b>	<b>477,294</b>	<b>484,453</b>	<b>491,720</b>	<b>7,267</b>	<b>1.5%</b>



# COURT SUPPORT

## Public Defender

### Program Message:

A poor person, not able to hire an attorney, arrested and charged with a crime did not have a right under the Sixth Amendment to the United States Constitution to have a lawyer represent them until 1963. That is when the United States Supreme Court decided the Florida case of Gideon versus Wainwright. In the Gideon decision, Justice Hugo J. Black wrote, “From the very beginning, our state and national constitutions and laws have laid great emphasis on procedural and substantive safeguards designed to assure fair trials before impartial tribunals in which every defendant stands equal before the law. This noble idea cannot be realized if the poor man charged with crime has to face his accusers without a lawyer to assist him.” In response to the Gideon decision, the Florida Legislature in 1963 created the Office of the Public Defender. It was the first statewide Public Defender system in the nation. The Public Defender is a constitutional officer under Article V of the Florida Constitution. The Public Defender is an elected official, holding a four-year term of office. There are twenty elected Public Defenders in the State of Florida – one for each of the twenty judicial circuits in Florida. Seminole County is in the Eighteenth Judicial Circuit, which also includes Brevard County. The Public Defender for Seminole County provides cost-effective legal representation and is the lowest-funded Public Defender office in Florida, comparing Public Defender funding to their State Attorney counterpart across the state. There is a description of the Public Defender office and of the criminal justice system at the Public Defender’s website: [www.18thjudicialcircuitpublicdefender.com](http://www.18thjudicialcircuitpublicdefender.com).

The program provides the following services:

- Implement and maintain technologies that support quality legal representation at lowest funding level in the state
- Utilize data sharing processes and technologies to improve quality and availability of information at lowest staff levels
- Utilize optimum mix of cloud-based services, internet services, and vendor support, along with local systems and employee staff, to provide efficient office automation and case management services at the lowest cost
- Expand communications, storage and network bandwidth to accommodate increasing use of video evidence

# COURT SUPPORT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>PUBLIC DEFENDER</i></b>					
BASE BUDGETS					
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	2,886	12,000	12,000	0	0.0%
530340 OTHER SERVICES	0	8,000	8,000	0	0.0%
530410 COMMUNICATIONS	2,597	2,800	2,800	0	0.0%
530440 RENTAL AND LEASES	1,064	0	0	0	
530460 REPAIRS AND MAINTENANCE	12,521	28,000	28,000	0	0.0%
530490 OTHER CHARGES/OBLIG	0	0	0	0	
530510 OFFICE SUPPLIES	4,054	6,000	6,000	0	0.0%
530520 OPERATING SUPPLIES	8,564	1,500	1,500	0	0.0%
530521 EQUIPMENT \$1000-\$4999	40,485	23,000	23,000	0	0.0%
530522 OPERATING SUPPLIES-TECH	109,778	125,000	125,000	0	0.0%
530550 TRAINING	4,495	5,000	5,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>186,444</i></b>	<b><i>211,300</i></b>	<b><i>211,300</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>CAPITAL OUTLAY</b>					
560642 EQUIPMENT >\$4999	18,410	21,200	21,200	0	0.0%
<b><i>CAPITAL OUTLAY Total</i></b>	<b><i>18,410</i></b>	<b><i>21,200</i></b>	<b><i>21,200</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	65,694	0	35,000	35,000	
<b><i>GRANTS &amp; AIDS Total</i></b>	<b><i>65,694</i></b>	<b><i>0</i></b>	<b><i>35,000</i></b>	<b><i>35,000</i></b>	
<b>BASE BUDGETS Total</b>	<b>270,547</b>	<b>232,500</b>	<b>267,500</b>	<b>35,000</b>	<b>15.1%</b>
TECHNOLOGY	16,443	0	0	0	
<b>PUBLIC DEFENDER Total</b>	<b>286,990</b>	<b>232,500</b>	<b>267,500</b>	<b>35,000</b>	<b>15.1%</b>

# COURT SUPPORT

## State Attorney

### Program Message:

The Office of the State Attorney pursues vigorous and fair prosecution of criminal cases, with a commitment to serve as an advocate for the rights of all victims and promote the safety and well-being of the public. The State Attorney's Office excels and is acknowledged as a leader in providing quality prosecution, exceptional service to victims, and for our work in partnership with the community in providing early intervention and preventive education programs for juveniles, consistent with the safety and well-being of the public.

The State Attorney is a constitutional officer under Article V of the Florida Constitution. The State Attorney is an elected official, holding a four-year term for office. The State Attorney is dedicated to a fair and objective judicial process for all persons, defending the rights of the victims and witnesses with concern, compassion, and respect for their dignity, and establishing honesty and integrity in fulfilling the responsibilities of this office.

The Information Technology Services (ITS) division is responsible for the deployment, maintenance, and modernization of justice and public safety enabled by digital and technology innovation to create a State Attorney' Office that is more connected, accessible and open for those whom we serve. ITS is responsible for the procurement, operation, maintenance, and security of technological assets including the secure, reliable exchange of digital information and evidence between our offices and law enforcement.

To this purpose, ITS supports four branch offices (Sanford, Viera, Titusville, and Melbourne) as well as networks and equipment for numerous courtrooms and satellite offices in each of the aforementioned locations, and each county jail.

As an existing agency subject to the requirements set forth by the Federal Bureau of Investigation's (FBI's) Criminal Justice Information Services (CJIS), the Office of the State Attorney's Article V funding is designed to fund the cost of facilities, maintenance, utilities, security, and communication services including, but not limited to, information technology equipment, services, software, and training. ([F. S. 29.008 – County finding of court related functions](#))

To meet these requirements, the program provides the following categories of services: (*in addition to others*)

- IT Governance & Strategic Planning
- Network, Cloud, & Infrastructure Management
- Compliance & Risk Management
- Cybersecurity Management
- Integrated Physical IT Security
- Data Management, Analytics & Reporting
- Project, Change, and Knowledge Management
- User Adoption & Training
- IT Asset Management
- Service Desk Management
- Liaison with Law Enforcement Agencies
- Case Management Infrastructure and Innovation

# COURT SUPPORT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>STATE ATTORNEY</b>					
<b>BASE BUDGETS</b>					
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	11,698	38,167	2,500	(35,667)	-93.4%
530340 OTHER SERVICES	111,787	118,117	158,737	40,620	34.4%
530410 COMMUNICATIONS	0	19,500	30,750	11,250	57.7%
530440 RENTAL AND LEASES	4,194	30,000	32,500	2,500	8.3%
530450 INSURANCE	3,638	1,886	3,744	1,858	98.5%
530460 REPAIRS AND MAINTENANCE	118,453	0	0	0	
530510 OFFICE SUPPLIES	6,534	0	0	0	
530520 OPERATING SUPPLIES	8,164	15,452	8,900	(6,552)	-42.4%
530521 EQUIPMENT \$1000-\$4999	1,697	20,000	21,700	1,700	8.5%
530522 OPERATING SUPPLIES-TECH	136,574	210,366	220,090	9,724	4.6%
530540 BOOKS, DUES PUBLICATIONS	0	500	0	(500)	-100.0%
530550 TRAINING	2,616	4,000	5,750	1,750	43.8%
<b>OPERATING EXPENDITURES Total</b>	<b>405,354</b>	<b>457,988</b>	<b>484,671</b>	<b>26,683</b>	<b>5.8%</b>
<b>CAPITAL OUTLAY</b>					
560642 EQUIPMENT >\$4999	0	0	0	0	
560646 CAPITAL SOFTWARE>\$4,999	0	11,000	0	(11,000)	-100.0%
<b>CAPITAL OUTLAY Total</b>	<b>0</b>	<b>11,000</b>	<b>0</b>	<b>(11,000)</b>	<b>-100.0%</b>
<b>BASE BUDGETS Total</b>	<b>405,354</b>	<b>468,988</b>	<b>484,671</b>	<b>15,683</b>	<b>3.3%</b>
<b>STATE ATTORNEY Total</b>	<b>405,354</b>	<b>468,988</b>	<b>484,671</b>	<b>15,683</b>	<b>3.3%</b>

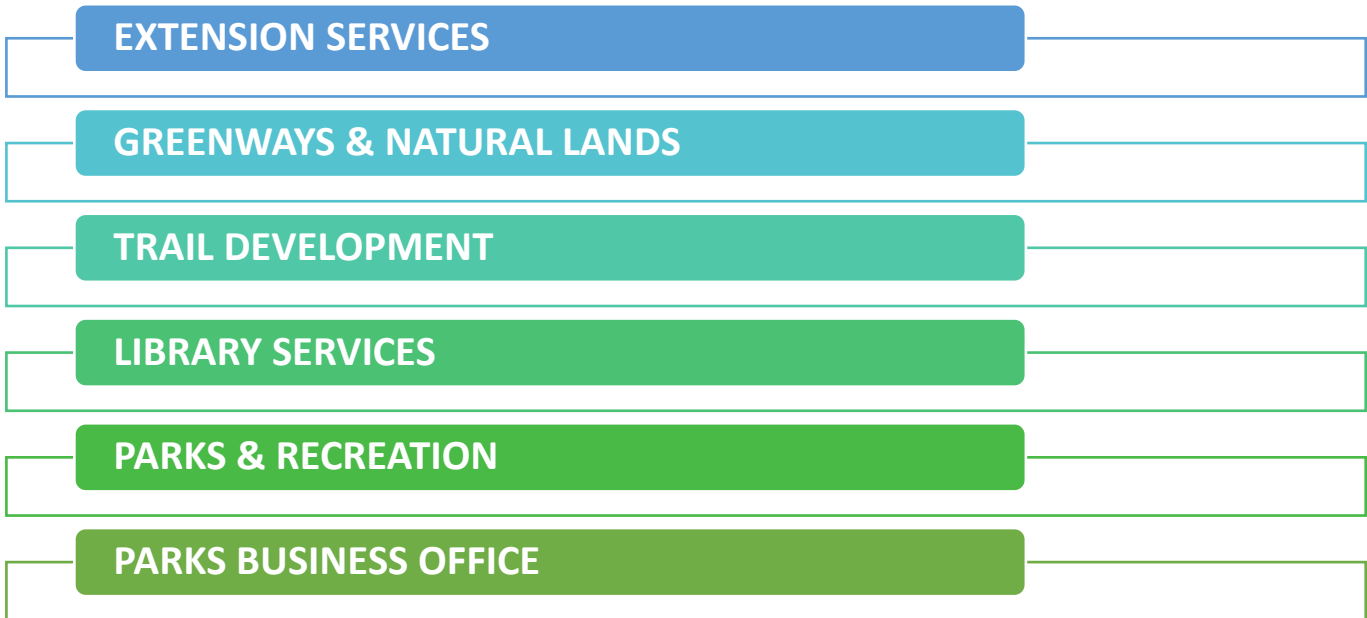
# PARKS & RECREATION

## Department Message:

Seminole County Parks and Recreation Department’s mission is to enrich lives through outstanding cultural, educational, environmental and recreational experiences. The Department’s vision is providing quality accessible leisure programs, facilities, and services to Seminole County residents and visitors now and for the future. Leisure Services strives to be a nationally recognized agency for delivering excellence in leisure services. The Department is made up of four programs representing: Extension Services, Trails and Parks, Library Services, and Recreation; and is supported by the Parks and Recreation Business Office. Through these programs the Leisure Services Department provides quality services to the entire community with diverse leisure programs for all ages and an integrated, efficient, and safe system of parks, trails, recreational, extension, and library facilities.

Parks and Recreation strives to create recreational, conservation, preservation, and educational opportunities within the community that maintain healthy, vibrant, and balanced natural surroundings. The Department provides facilities and learning environments for the community to create and maintain healthy lifestyles through wellness opportunities. The Department also provides sound financial management to ensure fiscal sustainability and effective decision making by providing staff with the necessary resources and tools for success. Leisure Services is driven by five goal focus areas which are instrumental in our programming and service delivery: Community Building & Social Equity, Economic Impact, Environmental Sustainability, Health & Wellness, and Financial Sustainability.

## Programs:



# PARKS & RECREATION

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUALS	ACTUAL	ACTUAL	PROJECTED

**GOAL # 4.1** : Provide health and wellness opportunities for the community through programming and services that promote a healthy lifestyle.

**KSP #7**

4.1.1 <i>Identity and partner with internal and external agencies to expand health and wellness opportunities throughout the community.</i>					
# of events hosted in partnership with internal and/or external agencies to promote health and wellness	39	53	59	52	50
# of partnerships created to expand health and wellness opportunities throughout the community	5	32	36	59	56
4.1.2 <i>Offer wide range of activities and services to provide the community additional opportunities to improve and maintain health and wellness.</i>					
# of individuals participating in programs which promote health and wellness	21,417	26,041	27,134	39,222	40,555
# of varied programs offered which promote health and wellness	69	180	184	231	238
4.1.3 <i>Provide facilities and learning environments for the community to create and maintain healthy lifestyles through wellness opportunities.</i>					
# of programs provided by community groups and organizations to host health and wellness classes	64	32	33	23	23
# of facilities utilized for use by community groups and organizations to host health and wellness classes	12	24	24	18	18

**GOAL # 4.2** : Provide community access, engagement, and awareness that are socially equitable to Seminole County residents and visitors.

**Not KSP specific**

4.2.1 <i>Ensure that the community has access to the benefits of local parks, libraries, extension, and natural lands experiences and opportunities.</i>					
# of Library Registered Borrowers	345,509	340,243	343,646	327,360	343,728
# of program participants	53,964	98,808	107,699	170,929	179,178
# of programs offered	1,250	2,742	2,981	450	3,431
# of Virtual Library Visits (Catalog and Library Webpage)	5.97M	4.41M	4.85M	4.51M	4.74M

# PARKS & RECREATION

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUALS	ACTUAL	ACTUAL	PROJECTED
4.2.2 <i>Increase community awareness of program and services offering to underserved populations and help them feel connected.</i>					
awarded	2	3	15	2	5
4.2.3 <i>Increase community engagement to Parks, Trails, Libraries and Extension Services through volunteerism and social connections.</i>					
# of visitors to Seminole County Parks & Recreation Department webpage and Facebook	710,641	1,024,472	574,000	551,650	575,000
# of volunteer hours	9,329	22,821	24,557	40,686	41,793

**GOAL # 4.3 :** Provide environmental sustainability opportunities for the community through education, recreation, and conservation programs and facilities.

**Not KSP specific**

4.3.1 <i>Create recreational, conservation, preservation, and educational opportunities within the community that maintain healthy, vibrant, and balanced natural surroundings.</i>					
# of program participants	7,203	14,125	16,800	20,479	25,000
# of educational programs offered	170	312	325	357	360
4.3.2 <i>Manage lands for passive recreation activities through best-management practices.</i>					
# of passive parks facility rentals	1,188	1,646	1,650	2,235	1,942
# of passive parks facility visits by car counter	965,321	716,728	690,000	190,644	250,000
4.3.3 <i>Promote and manage the County's Florida Friendly Yards and Neighborhood program by providing education programs and services.</i>					
# of program participants	3,195	4,583	4,600	1,511	1,550
# of Florida Friendly Yards and Neighborhood programs offered	51	65	65	30	35
<i>Promote and manage the County's Natural Lands program by providing environmental education programs and services.</i>					
# of Natural Lands programs offered	49	88	95	150	150
# of program participants	3,437	7,022	10,000	12,538	13,000

**GOAL # 4.4:** Create financial sustainability through sound financial practices, proper care of equipment and facilities, and responsible use of funding and revenue opportunities.

**KSP #5**

4.4.1 <i>Determine life cycles for equipment and schedule routine maintenance and budget for replacement</i>					
# of work orders entered through fleet	684	550	550	648	550

# PARKS & RECREATION

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21 ACTUAL	FY22 ACTUALS	FY23 ACTUAL	FY24 ACTUAL	FY25 PROJECTED
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4.4.2 *Provide sound financial management in the Department to ensure fiscal sustainability and effective decision making by providing staff with the necessary resources and tools for success.*

\$ spent in training and certification of staff	32,656	52,129	52,129	64,955	70,000
% of staff participating in continued education training	71%	80%	85%	85%	90%

4.4.3 *Utilize budget resources to maximize efficiency and effectiveness.*

\$ amount of budget savings	440,537	767,785	200,000	540,764	200,000
% of library materials budget spent on electronic/digital content	40%	40%	40%	60%	60%

**GOAL # 4.5 : Generate economically impactful leisure opportunities to provide economic growth through Parks & Recreation programs and services.**

**KSP #9**

4.5.1 *Create opportunities and experiences that provide for economic growth and sustainability in the cc*

# of entrepreneurs and small business owners attending Small Business Seminars	-	57	100	222	250
# of Small Business Seminars for entrepreneurs and new business owners	-	1	5	17	20
Amount of program revenue generated	2.2M	3.3M	3.5M	3.4M	3.5M

4.5.2 *Partner with local and regional affiliate groups to increase visibility of facilities on the national sta*

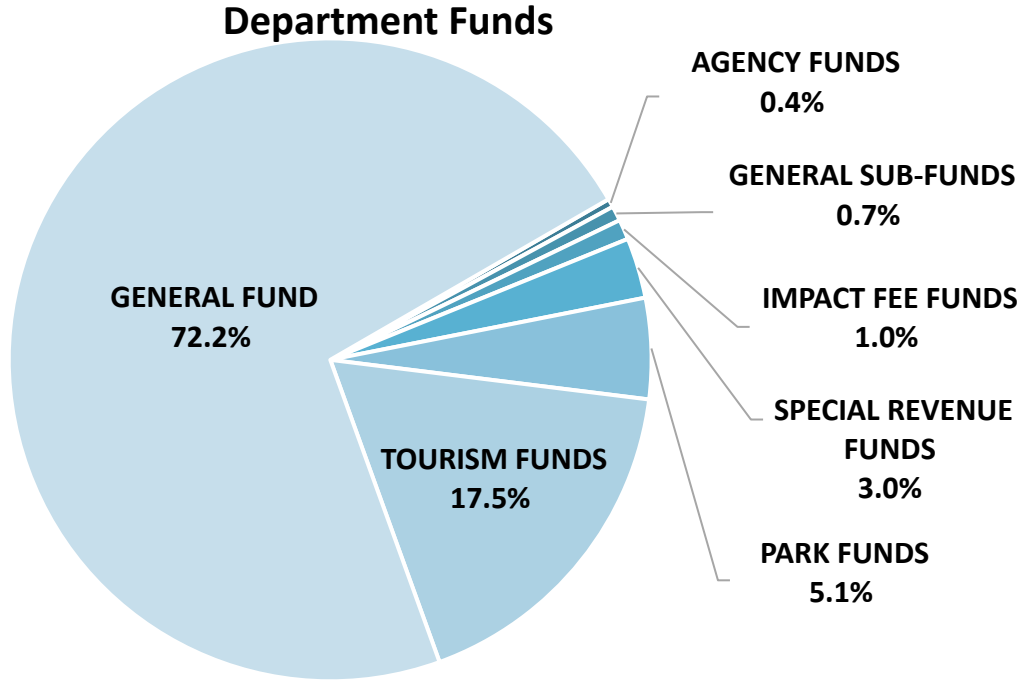
# number local and regional partnerships	28	49	54	177	174
# of national events/tournaments hosted at facilities	49	66	72	67	68

4.5.3 *To provide an investment in infrastructure needed to accommodate revenue generating sporting events and tourism benefiting the local economy.*

# of revenue generating sporting events hosted	146	163	168	152	161
Amount of economic impact generated	45.5M	65.3M	65.4M	58.8M	61.8M



# PARKS & RECREATION



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
EXTENSION SERVICES	442,743	545,270	590,010	44,740	8.2%
GREENWAYS & NATURAL LANDS	5,493,774	6,048,432	6,281,950	233,518	3.9%
LIBRARY SERVICES	6,085,641	6,590,360	6,818,832	228,472	3.5%
PARKS & RECREATION	8,699,625	9,427,733	10,030,947	603,214	6.4%
PARKS BUSINESS OFFICE	749,321	814,395	1,088,283	273,888	33.6%
TRAIL DEVELOPMENT	0	78,431	164,800	86,369	110.1%
<b>BASE BUDGETS Total</b>	<b>21,471,103</b>	<b>23,504,622</b>	<b>24,974,822</b>	<b>1,470,200</b>	<b>6.3%</b>
<b>CIP</b>	<b>1,655,323</b>	<b>2,000,000</b>	<b>5,725,000</b>	<b>3,725,000</b>	<b>186.3%</b>
<b>FLEET</b>	<b>314,609</b>	<b>342,295</b>	<b>259,820</b>	<b>(82,475)</b>	<b>-24.1%</b>
<b>EQUIPMENT, OTHER</b>	<b>1,927,813</b>	<b>1,730,624</b>	<b>2,310,000</b>	<b>579,376</b>	<b>33.5%</b>
<b>TECHNOLOGY</b>	<b>20,283</b>	<b>22,000</b>	<b>12,000</b>	<b>(10,000)</b>	<b>-45.5%</b>
<b>FACILITIES PROJECTS</b>	<b>353,803</b>	<b>178,000</b>	<b>0</b>	<b>(178,000)</b>	<b>-100.0%</b>
<b>GRANTS</b>	<b>1,055,513</b>	<b>100,000</b>	<b>0</b>	<b>(100,000)</b>	<b>-100.0%</b>
<b>Grand Total</b>	<b>26,798,447</b>	<b>27,877,541</b>	<b>33,281,642</b>	<b>5,404,101</b>	<b>19.4%</b>

# PARKS & RECREATION

## Extension Services

### Program Message:

Extension Services is a cooperative partnership between Seminole County Government and the University of Florida (UF). The Extension Service's education programs are directed at broad national and state concerns, as well as issues specific to Seminole County, with locally determined and citizen influenced priorities.

Extension Services program areas include:

- 4-H Youth Development programs, which provides youth the opportunity to learn life skills needed to become productive, self-reliant members of society, good citizens and leaders of tomorrow.
- Florida Friendly Landscaping programs that educates homeowners about how to design, install and maintain healthy landscapes that conserve water, and minimize the use of fertilizer and pesticides.
- Residential Horticulture programs which promote the environmentally sound practices to manage plants inside/outside your home, while the Master Gardner Volunteer program trains volunteers in basic horticulture principles to extend gardening information into their communities.
- Families and Consumers Sciences program provides solutions to improve your health, home, finances, and family life.
- Commercial Horticulture/Agriculture programs which directly educates farmers, ranchers, and other horticulture professionals about topics related to their commercial operations.

The program's priority initiatives that guide program development, delivery and impact assessment are:

- Increase the sustainability, profitability and competitiveness of agriculture and horticultural enterprises;
- Enhance and protect water quality, quantity, and supply;
- Enhance and conserve Florida's natural resources and environmental quality;
- Reduce the impacts of invasive species on Florida's agriculture, horticulture, and natural resources;
- Produce and conserve traditional and alternative forms of energy;
- Empower individuals and families to build healthy lives and achieve social and economic success;
- Strengthen urban and rural community resources and economic development;
- Prepare youth to be responsible citizens and productive members of the workforce.

# PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>EXTENSION SERVICES</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	289,099	334,294	369,605	35,311	10.6%
510140 OVERTIME	126	0	0	0	
510210 SOCIAL SECURITY MATCHING	21,647	25,573	28,275	2,701	10.6%
510220 RETIREMENT CONTRIBUTIONS	34,460	46,307	48,090	1,783	3.8%
510230 HEALTH INS - EMPLOYER	28,897	50,317	50,347	30	0.1%
510240 WORKERS COMPENSATION	1,088	950	971	21	2.2%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>375,317</i></b>	<b><i>457,442</i></b>	<b><i>497,288</i></b>	<b><i>39,846</i></b>	<b><i>8.7%</i></b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	0	2,500	2,500	0	0.0%
530400 TRAVEL AND PER DIEM	894	1,215	1,315	100	8.2%
530401 TRAVEL - TRAINING RELATED	7,134	15,970	17,470	1,500	9.4%
530420 TRANSPORTATION	249	250	250	0	0.0%
530430 UTILITIES	19,085	16,835	16,835	0	0.0%
530439 UTILITIES-OTHER	179	11,955	11,955	0	0.0%
530460 REPAIRS AND MAINTENANCE	3,533	4,000	4,000	0	0.0%
530470 PRINTING AND BINDING	60	100	100	0	0.0%
530480 PROMOTIONAL ACTIVITIES	0	2,000	2,000	0	0.0%
530490 OTHER CHARGES/OBLIG	290	1,200	1,200	0	0.0%
530510 OFFICE SUPPLIES	5,098	4,822	4,822	0	0.0%
530520 OPERATING SUPPLIES	17,268	16,178	18,307	2,129	13.2%
530521 EQUIPMENT \$1000-\$4999	4,798	0	0	0	
530522 OPERATING SUPPLIES-TECH	0	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	5,492	5,974	6,304	330	5.5%
530550 TRAINING	3,345	4,830	5,665	835	17.3%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>67,425</i></b>	<b><i>87,828</i></b>	<b><i>92,722</i></b>	<b><i>4,894</i></b>	<b><i>5.6%</i></b>
<b>BASE BUDGETS Total</b>	<b>442,743</b>	<b>545,270</b>	<b>590,010</b>	<b>44,740</b>	<b>8.2%</b>
GRANTS	0	100,000	0	(100,000)	-100.0%
<b>EXTENSION SERVICES Total</b>	<b>442,743</b>	<b>645,270</b>	<b>590,010</b>	<b>(55,260)</b>	<b>-8.6%</b>

# PARKS & RECREATION

## Greenways & Natural Lands

### Program Message:

Greenways and Natural Lands purpose is the preservation and management of passive parks, natural land, greenways and public landscapes within Seminole County; to enhance or promote biodiversity, environmental education and passive based recreation for existing and future generations; and to maintain Seminole County's developed properties for resident and visitor in an aesthetically-pleasing, efficient and environmentally responsible manner.

The Parks and Trails program areas include: Greenways and Trails, which maintains approximately 50+ miles of the County's interconnected system of paved trails, including designated pedestrian bridges and underpasses. Also included are the paved and unpaved trails present within each park. Passive Parks maintains the aesthetics and safety of 24 un-staffed parks and trailheads locations in Seminole County. These park types include boat ramps, neighborhood parks, trailheads, and specialty parks. They range in size from Jamestown Park's 1 acre to Henry Levy Mullet Lake Park's 151 acres. The Natural Lands Program has opened a total of 12 of the 13 Natural Lands Program sites for public access consisting of over 97% of NLP acreage. The total Natural Lands Program properties total over 6,628 Acres.

The program provides the following services:

- Maintains County's interconnected system of paved trails, including designated pedestrian bridges, underpasses, and paved, and unpaved trails present within each park;
- Maintains the aesthetics and safety of un-staffed park locations in Seminole County;
- Streetscapes: Coordinating and supervising the maintenance of 72+ miles of landscaped medians throughout the County through several private contracts. The plantings within the median landscapes are maintained following best management practices for the long-term survivability of drought tolerant species;
- Public Facility Landscape Maintenance: responsible for the landscape maintenance at 70+ public buildings and undeveloped County lots maintained at various levels of service through several private contracts;
- Construction and Maintenance Assistance – The Projects Team: provides assistance to the Leisure Services Department in emergency repairs and special construction projects. The Projects Team handles priority or emergency safety projects –such as immediate repairs to facility amenities – as well as proactive inspection of park facilities and inspection of play equipment and other park amenities;
- Land preservation and management of the County's wilderness areas and preserves, maintaining the properties to allow for passive uses such as hiking, biking, horseback riding and ;
- Operates the Ed Yarborough Nature Center for environmental educational and conservation purposes;
- Provides educational outreach to local schools to promote Natural Lands interest, conducts monthly guided hikes through existing Natural Lands properties to promote education;
- Coordinates volunteer efforts for camps, natural lands maintenance, and special events;
- Participates in the planning of Natural Lands evaluations for future protection and/or acquisition;
- Keep Natural Lands Best Management Practices current through outreach and coordination with local Water Management Districts and other Land Management Agencies.

# PARKS & RECREATION

Construction Management – Staff is responsible from design to construction from major to minor parks and trails projects.

# PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>GREENWAYS &amp; NATURAL LANDS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,249,778	1,294,960	1,247,798	(47,162)	-3.6%
510140 OVERTIME	5,231	1,545	1,545	0	0.0%
510150 SPECIAL PAY	0	0	1,200	1,200	
510210 SOCIAL SECURITY MATCHING	91,754	99,183	95,575	(3,608)	-3.6%
510220 RETIREMENT CONTRIBUTIONS	162,117	183,863	179,347	(4,515)	-2.5%
510230 HEALTH INS - EMPLOYER	283,867	352,238	318,907	(33,331)	-9.5%
510240 WORKERS COMPENSATION	39,433	37,100	33,578	(3,521)	-9.5%
<b>PERSONNEL SERVICES Total</b>	<b>1,832,180</b>	<b>1,968,889</b>	<b>1,877,951</b>	<b>(90,938)</b>	<b>-4.6%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	15,364	40,000	55,000	15,000	37.5%
530340 OTHER SERVICES	149,907	233,715	198,615	(35,100)	-15.0%
530400 TRAVEL AND PER DIEM	15	2,600	2,600	0	0.0%
530401 TRAVEL - TRAINING RELATED	1,593	0	1,500	1,500	
530430 UTILITIES	40,455	38,413	38,423	10	0.0%
530439 UTILITIES-OTHER	44,838	62,018	62,018	0	0.0%
530440 RENTAL AND LEASES	5,794	8,000	8,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	3,173,354	3,353,283	3,656,779	303,496	9.1%
530469 REPAIRS/MAINTENANCE-OTHE	0	8,000	8,000	0	0.0%
530470 PRINTING AND BINDING	100	0	0	0	
530490 OTHER CHARGES/OBLIG	1,739	2,500	0	(2,500)	-100.0%
530510 OFFICE SUPPLIES	979	850	850	0	0.0%
530520 OPERATING SUPPLIES	205,385	284,506	319,706	35,200	12.4%
530521 EQUIPMENT \$1000-\$4999	12,549	22,100	31,100	9,000	40.7%
530522 OPERATING SUPPLIES-TECH	1,739	6,258	6,258	0	0.0%
530530 ROAD MATERIALS & SUPPLIES	0	2,500	2,500	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	3,111	8,000	5,850	(2,150)	-26.9%
530550 TRAINING	4,670	6,800	6,800	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>3,661,594</b>	<b>4,079,543</b>	<b>4,403,999</b>	<b>324,456</b>	<b>8.0%</b>
<b>BASE BUDGETS Total</b>	<b>5,493,774</b>	<b>6,048,432</b>	<b>6,281,950</b>	<b>233,518</b>	<b>3.9%</b>
CIP	779,837	0	100,000	100,000	
FLEET	251,094	179,845	93,120	(86,725)	-48.2%
EQUIPMENT, OTHER	458,656	185,000	1,000,000	815,000	440.5%
FACILITIES PROJECTS	16,575	0	0	0	

# PARKS & RECREATION

<b>EXCLUDES INTERNAL SERVICE CHARGES &amp; CONTRAS</b>	<b>FY23 ACTUALS</b>	<b>FY24 ADOPTED BUDGET</b>	<b>FY25 ADOPTED BUDGET</b>	<b>VARIANCE</b>	<b>%</b>
GRANTS	669,170	0	0	0	
<b>GREENWAYS &amp; NATURAL LANDS Total</b>	<b>7,669,106</b>	<b>6,413,277</b>	<b>7,475,070</b>	<b>1,061,793</b>	<b>16.6%</b>

# PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>TRAIL DEVELOPMENT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	0	78,431	109,382	30,951	39.5%
510210 SOCIAL SECURITY MATCHING	0	0	8,368	8,368	
510220 RETIREMENT CONTRIBUTIONS	0	0	14,909	14,909	
510230 HEALTH INS - EMPLOYER	0	0	29,178	29,178	
510240 WORKERS COMPENSATION	0	0	2,964	2,964	
<b><i>PERSONNEL SERVICES Total</i></b>	<b>0</b>	<b>78,431</b>	<b>164,800</b>	<b>86,369</b>	<b>110.1%</b>
<b>BASE BUDGETS Total</b>	<b>0</b>	<b>78,431</b>	<b>164,800</b>	<b>86,369</b>	<b>110.1%</b>
 FLEET	 0	 0	 37,500	 37,500	
<b>TRAIL DEVELOPMENT Total</b>	<b>0</b>	<b>78,431</b>	<b>202,300</b>	<b>123,869</b>	<b>157.9%</b>



# PARKS & RECREATION

## Library Services

### Program Message:

The Library Services Division provides library and information services for the residents of Seminole County.

The Program provides access to books, digital content, and public programming to improve the quality of life for county residents through reading, early literacy, and life-long learning opportunities.

These services include collection development, reference and information services, public relations, and educational public programming.

The program provides the following services:

- Administration and supervision of five library branches;
- Administration and supervision of virtual services;
- Collections development and procurement of print and digital resources;
- Public programming that promotes early literacy and life-long learning;
- Access to technology and digital content to meet public need, to increase access and to bridge the digital divided.

### Law Library

The Fred R. Wilson Memorial Law Library provides legal reference materials, referral services, and computer, internet, and West Law access for the judiciary, lawyers, courthouse personnel, and pro se to meet the legal needs of the community.

The Law Library was established by the laws of Florida Chapter 59-1963 and through Revision 7 of Article V, and is partially supported by 25% of the \$65 additional court cost revenue receipts.

The library provides the following services:

- Case Law & Statutes
- Practice Manuals & Form Books
- Legal Topics A-Z
- Westlaw Computer Resources
- CLE Courses
- Law Practice Resources
- Self-Help Law Books and Forms
- Legal Research
- Photocopier

# PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>LIBRARY SERVICES</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	2,895,439	3,910,766	4,068,838	158,072	4.0%
510125 PART-TIME PERSONNEL	794,505	0	0	0	
510140 OVERTIME	2,842	0	0	0	
510150 SPECIAL PAY	1,800	1,800	1,800	0	0.0%
510210 SOCIAL SECURITY MATCHING	274,276	299,174	304,895	5,721	1.9%
510220 RETIREMENT CONTRIBUTIONS	469,064	542,065	542,160	95	0.0%
510230 HEALTH INS - EMPLOYER	636,930	782,261	807,860	25,598	3.3%
510240 WORKERS COMPENSATION	5,907	5,861	5,177	(684)	-11.7%
<b>PERSONNEL SERVICES Total</b>	<b>5,080,761</b>	<b>5,541,927</b>	<b>5,730,729</b>	<b>188,802</b>	<b>3.4%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	124,277	125,888	128,088	2,200	1.7%
530400 TRAVEL AND PER DIEM	4,598	4,800	4,650	(150)	-3.1%
530401 TRAVEL - TRAINING RELATED	567	320	520	200	62.5%
530420 TRANSPORTATION	0	15	15	0	0.0%
530430 UTILITIES	223,944	179,491	191,000	11,509	6.4%
530439 UTILITIES-OTHER	66,815	77,845	73,500	(4,345)	-5.6%
530440 RENTAL AND LEASES	240,301	246,180	246,180	0	0.0%
530460 REPAIRS AND MAINTENANCE	168,886	1,925	3,200	1,275	66.2%
530470 PRINTING AND BINDING	2,245	3,750	5,000	1,250	33.3%
530490 OTHER CHARGES/OBLIG	109	0	0	0	
530494 CREDIT CARD FEES	3,646	3,500	3,500	0	0.0%
530510 OFFICE SUPPLIES	8,257	12,900	16,900	4,000	31.0%
530520 OPERATING SUPPLIES	66,374	104,376	118,957	14,581	14.0%
530521 EQUIPMENT \$1000-\$4999	0	0	7,500	7,500	
530522 OPERATING SUPPLIES-TECH	6,150	183,720	185,380	1,660	0.9%
530540 BOOKS, DUES PUBLICATIONS	6,214	3,723	3,713	(10)	-0.3%
<b>OPERATING EXPENDITURES Total</b>	<b>922,384</b>	<b>948,434</b>	<b>988,103</b>	<b>39,670</b>	<b>4.2%</b>
<b>GRANTS &amp; AIDS</b>					
580821 AID TO PRIVATE ORGANIZATION	82,495	100,000	100,000	0	0.0%
<b>GRANTS &amp; AIDS Total</b>	<b>82,495</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>
<b>BASE BUDGETS Total</b>	<b>6,085,641</b>	<b>6,590,360</b>	<b>6,818,832</b>	<b>228,472</b>	<b>3.5%</b>
EQUIPMENT, OTHER	1,286,303	1,323,124	1,300,000	(23,124)	-1.7%
TECHNOLOGY	7,566	22,000	12,000	(10,000)	-45.5%

# PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FACILITIES PROJECTS	6,564	80,000	0	(80,000)	-100.0%
<b>LIBRARY SERVICES Total</b>	<b>7,386,074</b>	<b>8,015,484</b>	<b>8,130,832</b>	<b>115,348</b>	<b>1.4%</b>

# PARKS & RECREATION

## Parks & Recreation

### Program Message:

Parks and Recreation purpose is to encourage healthy, active lifestyles, social development, and lifelong learning. Sound bodies and sound minds require physical activity and the chance to experience personal growth. The Program provides the setting for positive social interactions through programming and events where people can connect with each other and participate in classes and group activities for personal enrichment, as well as an investment in the arts and cultural growth within our communities. The Parks and Recreation program areas include Parks and Recreation activities and facilities.

The program provides the following services:

- Manages six active park and sports facilities
- Owns and operates a Public Golf Course
- Manages Historical Museum
- Offers a wide range of activities suitable for all ages to get outside and get active - teaching positive lifestyle habits in all areas from nutrition to physical activities to sports and life skills;
- Coordinates with partners such as Tourist Development Council (TDC), the Elite Clubs National Leagues (ECNL), Perfect Game Inc., United States Tennis Association (USTA) and others to host local, regional and national tournaments for softball, tennis, soccer, youth baseball, field hockey and lacrosse;
- Serves the community as a cultural resource highlighting the role of Seminole County as the historical gateway to Central Florida and features exhibits on early rural life, the county's rich farming history and items of local and regional significance;
- Hosts quarterly exhibits, special events, and research libraries;
- Manages volunteers and organized members within the historical and recreational communities who support Seminole County.

# PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>PARKS &amp; RECREATION</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	2,353,366	2,912,201	2,969,937	57,737	2.0%
510125 PART-TIME PERSONNEL	288,921	0	0	0	
510140 OVERTIME	44,736	59,775	60,775	1,000	1.7%
510150 SPECIAL PAY	2,900	3,000	4,800	1,800	60.0%
510210 SOCIAL SECURITY MATCHING	198,096	227,151	231,644	4,493	2.0%
510220 RETIREMENT CONTRIBUTIONS	343,147	394,137	402,573	8,436	2.1%
510230 HEALTH INS - EMPLOYER	591,260	732,257	714,136	(18,121)	-2.5%
510240 WORKERS COMPENSATION	87,008	87,844	71,853	(15,991)	-18.2%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>3,909,434</i></b>	<b><i>4,416,364</i></b>	<b><i>4,455,719</i></b>	<b><i>39,355</i></b>	<b><i>0.9%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	60,829	0	15,000	15,000	
530340 OTHER SERVICES	642,686	606,758	616,082	9,324	1.5%
530400 TRAVEL AND PER DIEM	183	2,100	2,116	16	0.7%
530401 TRAVEL - TRAINING RELATED	618	500	500	0	0.0%
530420 TRANSPORTATION	98	100	100	0	0.0%
530430 UTILITIES	488,920	468,031	477,443	9,412	2.0%
530439 UTILITIES-OTHER	292,720	208,463	216,465	8,001	3.8%
530440 RENTAL AND LEASES	15,775	119,288	117,515	(1,773)	-1.5%
530460 REPAIRS AND MAINTENANCE	1,493,964	1,056,848	1,228,446	171,598	16.2%
530470 PRINTING AND BINDING	0	500	500	0	0.0%
530480 PROMOTIONAL ACTIVITIES	420	0	0	0	
530490 OTHER CHARGES/OBLIG	698,824	1,455,594	1,692,428	236,834	16.3%
530494 CREDIT CARD FEES	36,643	35,000	37,000	2,000	5.7%
530499 CHARGES/OBLIGATIONS-CONT	0	24,000	30,000	6,000	25.0%
530510 OFFICE SUPPLIES	5,466	7,300	7,365	65	0.9%
530520 OPERATING SUPPLIES	1,001,257	888,807	998,280	109,473	12.3%
530521 EQUIPMENT \$1000-\$4999	31,126	15,200	15,352	152	1.0%
530522 OPERATING SUPPLIES-TECH	2,500	21,818	21,927	109	0.5%
530530 ROAD MATERIALS & SUPPLIES	0	5,500	5,500	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	15,976	18,027	15,964	(2,064)	-11.4%
530550 TRAINING	2,185	6,225	5,938	(288)	-4.6%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>4,790,190</i></b>	<b><i>4,940,059</i></b>	<b><i>5,503,918</i></b>	<b><i>563,859</i></b>	<b><i>11.4%</i></b>
<b>DEBT SERVICE</b>					
570720 INTEREST	0	71,310	71,310	0	0.0%
<b><i>DEBT SERVICE Total</i></b>	<b><i>0</i></b>	<b><i>71,310</i></b>	<b><i>71,310</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>8,699,625</b>	<b>9,427,733</b>	<b>10,030,947</b>	<b>603,214</b>	<b>6.4%</b>

## PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
CIP	875,486	2,000,000	5,625,000	3,625,000	181.3%
FLEET	63,514	162,450	129,200	(33,250)	-20.5%
EQUIPMENT, OTHER	40,000	222,500	0	(222,500)	-100.0%
TECHNOLOGY	12,717	0	0	0	
FACILITIES PROJECTS	330,664	98,000	0	(98,000)	-100.0%
GRANTS	386,343	0	0	0	
<b>PARKS &amp; RECREATION Total</b>	<b>10,408,349</b>	<b>11,910,683</b>	<b>15,785,147</b>	<b>3,874,464</b>	<b>32.5%</b>

# PARKS & RECREATION

## Parks Business Office

### Program Message:

Parks and Recreation Business Office purpose is to deliver support services to the entire Parks and Recreation Department. The Business Office provides management and oversight of the department through the following functions:

- Personnel and Administration services/support;
- Financial Analysis;
- Budget development and fiscal support;
- Fleet and Facility coordination/oversight;
- Contract management and coordination;
- Invoice processing and payment.

# PARKS & RECREATION

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>PARKS BUSINESS OFFICE</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	514,028	514,502	671,030	156,528	30.4%
510140 OVERTIME	2,831	0	0	0	
510150 SPECIAL PAY	3,350	3,300	3,900	600	18.2%
510210 SOCIAL SECURITY MATCHING	38,296	39,359	51,334	11,974	30.4%
510220 RETIREMENT CONTRIBUTIONS	96,651	104,221	133,290	29,069	27.9%
510230 HEALTH INS - EMPLOYER	75,329	90,960	120,591	29,631	32.6%
510240 WORKERS COMPENSATION	6,794	6,681	5,766	(915)	-13.7%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>737,280</i></b>	<b><i>759,023</i></b>	<b><i>985,911</i></b>	<b><i>226,888</i></b>	<b><i>29.9%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	0	15,000	15,000	
530340 OTHER SERVICES	2,600	0	0	0	
530400 TRAVEL AND PER DIEM	1,305	4,130	4,130	0	0.0%
530401 TRAVEL - TRAINING RELATED	636	0	0	0	
530490 OTHER CHARGES/OBLIG	685	0	0	0	
530499 CHARGES/OBLIGATIONS-CONT	0	38,000	70,000	32,000	84.2%
530510 OFFICE SUPPLIES	824	1,500	1,500	0	0.0%
530520 OPERATING SUPPLIES	211	744	744	0	0.0%
530522 OPERATING SUPPLIES-TECH	2,834	2,628	2,628	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	2,291	2,200	2,200	0	0.0%
530550 TRAINING	655	6,170	6,170	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>12,041</i></b>	<b><i>55,372</i></b>	<b><i>102,372</i></b>	<b><i>47,000</i></b>	<b><i>84.9%</i></b>
<b>BASE BUDGETS Total</b>	<b>749,321</b>	<b>814,395</b>	<b>1,088,283</b>	<b>273,888</b>	<b>33.6%</b>
EQUIPMENT, OTHER	142,854	0	10,000	10,000	
<b>PARKS BUSINESS OFFICE Total</b>	<b>892,175</b>	<b>814,395</b>	<b>1,098,283</b>	<b>283,888</b>	<b>34.9%</b>



# FIRE

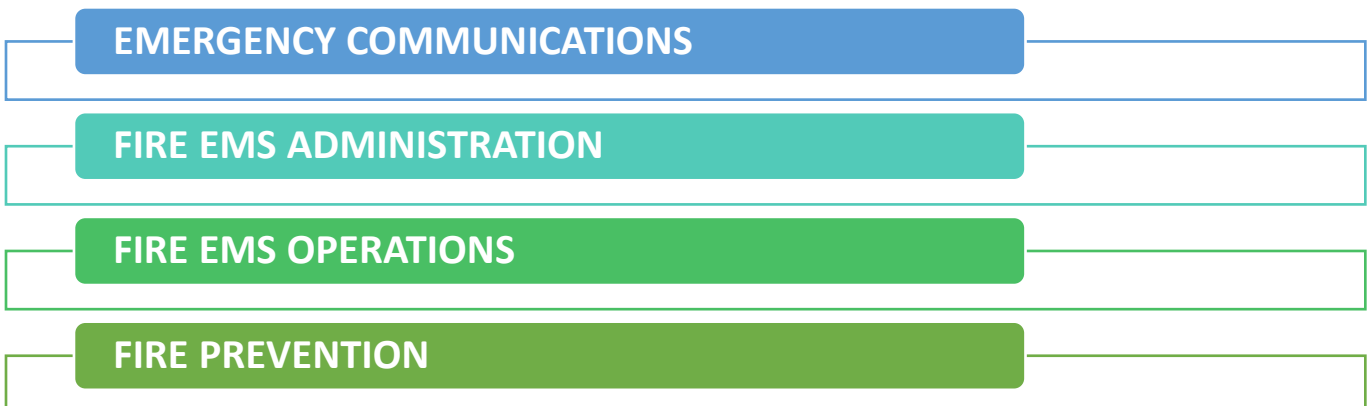
## Department Message:

The Seminole County Fire Department (SCFD) continuously endeavors to meet the dynamic demands of the community's public safety needs. This is accomplished through data-driven decision-making, recruitment, maintenance, and retention of a qualified and well-trained workforce. Providing excellent customer service while delivering fire and life safety protection is an important pillar. The foundation on which SCFD operates is comprised of quality emergency service delivery, EMS, community outreach, fire and injury prevention, community risk reduction, and promptly meeting the needs of the highly transitional population. Daily, the County experiences a transitional population (comprised of residents, tourists, the daytime service workforce, and commuters) consisting of over 2 million people.

The Seminole County Fire Department, established in 1974, was established to serve unincorporated Seminole County. Today, through mergers with municipalities, the Department also provides contracted emergency services for the cities of Altamonte Springs, Winter Springs, and Casselberry. In addition, first-response agreements are in place with the cities of Lake Mary, Longwood, Sanford, Oviedo, and Orlando-Sanford International Airport. Additionally, the Department supports the cities of Casselberry and Winter Springs in all aspects of fire prevention. In the spirit of regional collaboration, First Response agreements have also been established with the bordering counties of Orange, Lake, and Volusia. Seminole County Fire Department's Emergency Communications Center provides call-taking, call processing, and dispatching for all fire departments within Seminole County.

The mission of Seminole County Fire Department is the preservation of life and property through the rapid response of highly trained personnel with appropriate resources and continuous prevention, so everyone goes home safe. To achieve this mission the Department has created the vision that our organization will enhance life safety and community sustainability through the provision of high-quality emergency services in concert with seamless community partnerships and prevention practices. We will achieve this by creating an organizational culture that attracts, retains, develops, and delivers the very best. To that end, SCFD operates 20 fire stations strategically located throughout Seminole County, one (1) jointly operated with Orange County serving the University of Central Florida and adjacent community. SCFD's Fire Training Center can also deliver national, regional, state, and local level courses. A state-of-the-art Emergency Communications Center provides top-tier support to this mission by offering professional, effective, and compassionate all-hazards support to the citizens, visitors, employees, and first responders of Seminole County.

## Programs:



# FIRE

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 PROJECTED
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**Goal # 5.1 :** To serve the fire service and community by being proactive by delivering professional and effective emergency medical and fire/hazard support.

**KSP #2, #5, #7, & #9**

5.1.1 *Measure annual performance to meet Seminole County Fire Emergency Communication protocols as well as APCO and NENA standards.*

Total # of emergency 911 calls received within the Call Center	47,413	54,743	55,506	55,619	57,300
90th percentile call processing time (seconds to answer to CAD dispatch)	73	67	67	71	60
Total # of non-emergency calls received within the Call Center	28,735	-	41,091	38,458	40,000

**Goal # 5.2 :** To serve the community and improve the quality of life.

**KSP #6 & #7**

5.2.1 *Maintain and enhance the Community Paramedicine Program.*

Number of Community Paramedicine Visits	1,482	2,768	2,093	3,200
Number of "enrolled" patients in on-going care of staff.	125	139	188	150
Number of patient contacts in FY	1,253	2,768	2,093	3,200

5.2.2 *Provide EMS/Fire/Rescue services to the citizens and visitors of Seminole County.*

# of Patients Transported	23,506	25,104	25,737	26,124	28,000
Total # of reported incidents responded to by SCFD	42,998	50,480	53,696	53,241	54,800
Total # of units responses	88,515	95,369	98,870	94,528	96,000
# of Patients Medically Accessed	36,142	38,151	38,997	39,252	40,100
Hospital patient off load delay greater than 20 minutes	29%	36%	38%	27%	25%

# FIRE

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**Goal # 5.3 :** Protect the lives and property of our citizens and firefighters through an assertive program of fire safety, inspections, and code enforcement activities.

**KSP #1**

5.3.1 *Enforce the Florida Fire Prevention Code, as well as local laws and ordinances as adopted by both the State of Florida and Seminole County throughout the year by conducting plan reviews and*

Total # of Existing Inspections which includes: Annuals, Complaints, Re-Inspections, Periodic, and Other	4,923	4,672	6,557	11,286	11,625
Total # of Plans Reviews which includes: Fire Protection System Plans, Building Reviews, and Site Plan Reviews	2,913	3,414	4,251	4,399	4,530
Total # of new construction inspections	2,477	2,540	2,357	2,777	2,860

5.3.2 *Perform fire ground investigations for confirmed fires.*

Total # of fire ground Investigations	79	74	67	86	88
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**Goal # 5.4 :** To serve the community and fire agencies by being committed to develop and deliver effective training and assessment, with an emphasis on the safety and health of participants.

**KSP #5 & #9**

5.4.1 *To ensure our members are trained and certified to meet Seminole County service demands*

Hours of orientation and new recruit training	15,360	23,600	16,320	10,560	13,440
Total hours of ongoing education and training of all fire, EMS, officer, and special	154,439	192,268	201,344	169,106	185,225

**Goal # 5.5 :** Use system-wide quality improvement (QI) program for evaluating the Seminole County Emergency Medical Services (SCEMS) system in order to foster continuous improvement in performance and quality patient care.

**KSP #2, #5, #6, & #7**

5.5.1 *Continue to measure performance indicators and benchmarks to identify expected levels of pre-hospital care performance and quality.*

Complaint Reported by Dispatch "Chest Pain (non traumatic)", first 12 lead is performed less or equal to 6 minutes from the time we arrive with patient to first 12 lead performed.			57%	56%	60%
How often Narcan is administered when Primary impression is overdose			56%	50%	45%

# FIRE

	FY21	FY22	FY23	FY24	FY25
<b>GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>

**Goal # 5.6 : Promote community relations and engagement.**

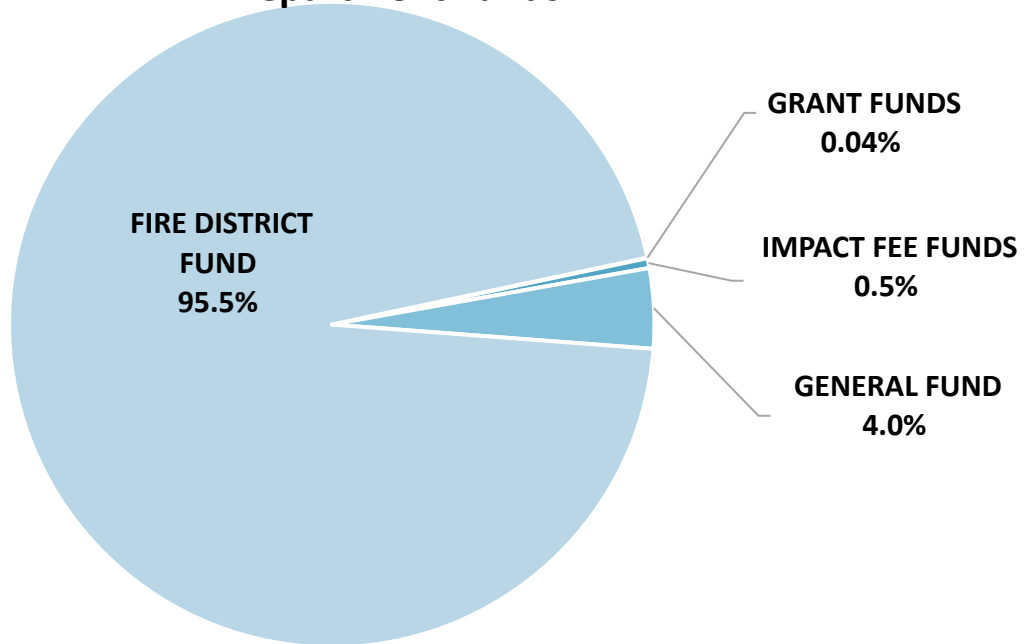
**KSP #9**

5.6.1 *Enhance community involvement through improvement and implementation of current and new fire and life safety educational programs by year end.*

Total # of Hands only CPR/AED participants	48	1,118	1,149	1,600	1,800
Total # of infant/child car seats inspected	45	67	75	60	60
Total # of smoke detectors installed during Smoke Detector Blitz Total Number of Department provided smoke detectors or hearing impaired smoke detectors installed	3,724	1,140	750	-	-
PulsePoint - # of Followers	3,432	5,224	5,258	5,550	5,800
Social Media Platforms (Twitter, Instagram, Facebook) - # of Followers		21,957	26,038	31,038	32,000
# of Community Outreach/Public Relations events attended		300	545	500	500
Total # of Citizens Fire Academy (graduates)	-	-	-	30	30

# FIRE

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
EMERGENCY COMMUNICATIONS	3,321,810	3,738,310	3,827,859	89,550	2.4%
FIRE EMS ADMINISTRATION	7,020,615	6,829,472	7,213,243	383,771	5.6%
FIRE EMS OPERATIONS	61,178,822	67,505,162	78,398,292	10,893,129	16.1%
FIRE PREVENTION	1,108,768	1,470,767	1,606,948	136,181	9.3%
<b>BASE BUDGETS Total</b>	<b>72,630,014</b>	<b>79,543,711</b>	<b>91,046,342</b>	<b>11,502,631</b>	<b>14.5%</b>
<b>CIP</b>	<b>2,365,215</b>	<b>1,350,000</b>	<b>10,350,000</b>	<b>9,000,000</b>	<b>666.7%</b>
<b>FLEET</b>	<b>1,231,964</b>	<b>1,470,447</b>	<b>3,339,000</b>	<b>1,868,553</b>	<b>127.1%</b>
<b>EQUIPMENT, OTHER</b>	<b>1,155,492</b>	<b>1,602,000</b>	<b>2,155,634</b>	<b>553,634</b>	<b>34.6%</b>
<b>TECHNOLOGY</b>	<b>70,218</b>	<b>250,000</b>	<b>73,000</b>	<b>(177,000)</b>	<b>-70.8%</b>
<b>FACILITIES PROJECTS</b>	<b>915,338</b>	<b>1,790,230</b>	<b>1,775,000</b>	<b>(15,230)</b>	<b>-0.9%</b>
<b>GRANTS</b>	<b>3,814,510</b>	<b>0</b>	<b>43,762</b>	<b>43,762</b>	
<b>Grand Total</b>	<b>82,182,750</b>	<b>86,006,388</b>	<b>108,782,738</b>	<b>22,776,350</b>	<b>26.5%</b>

# FIRE

## Emergency Communications

### Program Message:

The Seminole County Fire Department (SCFD) Emergency Communications Center (ECC) provides centralized all-hazards dispatch services for all agencies operating as a part of Seminole County's first response system. These municipalities include Altamonte Springs, Casselberry, Lake Mary, Longwood, Oviedo, Sanford, Winter Springs, Orlando-Sanford Airport, and the unincorporated areas of Seminole County. All dispatchers working in the ECC are state-certified Public Safety Telecommunicators (PST). The PSTs are also certified to utilize Emergency Medical Dispatchers (EMD) and Emergency Fire Dispatchers (EFD) protocols to ensure life-saving instructions are provided to callers.

The ECC operates a state-of-the-art computer-aided dispatch (CAD) system that allows SCFD to utilize a single application to provide county-wide situational awareness, maximum operational effectiveness through real-time communications, and the ability to make dynamic decisions regarding the allocation and deployment of resources. System activities include 9-1-1 calls, dispatching all-hazards incidents, command and control of resources, alerts, and warnings regarding hazardous situations, and enterprise-wide notifications of serious incidents. Enhanced geographical tracking of apparatus enables the closest appropriate resource(s) to respond and mitigate incidents regardless of jurisdictional boundaries.

The program provides the following services:

- Centralized dispatch services for EMS/Fire/Rescue/Hazardous Materials resources to all jurisdictions within Seminole County and provides mutual aid responses for surrounding counties as needed.
- Continuous monitoring of unit saturation throughout the County.
- Routine coordination with other emergency response agencies to include law enforcement, adjacent jurisdictions, Florida Department of Emergency Management, etc.
- Processing of after-hours service requests for Animal Services, Roads, Stormwater, Traffic Engineering, Fleet, and Facilities Maintenance.
- Data and statistical analysis of performance measures improving efficiency, processes, and practices within the ECC.
- Monitoring of apparatus low battery alerts and technology equipment connectivity.

# FIRE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>EMERGENCY COMMUNICATIONS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,821,133	1,910,831	1,959,030	48,199	2.5%
510140 OVERTIME	487,075	450,000	515,000	65,000	14.4%
510150 SPECIAL PAY	2,400	2,400	1,800	(600)	-25.0%
510210 SOCIAL SECURITY MATCHING	169,080	179,291	185,374	6,084	3.4%
510220 RETIREMENT CONTRIBUTIONS	292,151	322,741	324,402	1,661	0.5%
510230 HEALTH INS - EMPLOYER	429,988	549,630	509,521	(40,109)	-7.3%
510240 WORKERS COMPENSATION	3,597	3,516	3,150	(365)	-10.4%
<b>PERSONNEL SERVICES Total</b>	<b>3,205,423</b>	<b>3,418,408</b>	<b>3,498,277</b>	<b>79,870</b>	<b>2.3%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	0	500	500	
530401 TRAVEL - TRAINING RELATED	13,864	10,000	17,000	7,000	70.0%
530410 COMMUNICATIONS	0	12,782	12,782	0	0.0%
530460 REPAIRS AND MAINTENANCE	1,514	4,200	200	(4,000)	-95.2%
530490 OTHER CHARGES/OBLIG	0	0	0	0	
530510 OFFICE SUPPLIES	11,714	2,500	2,500	0	0.0%
530520 OPERATING SUPPLIES	22,818	18,600	22,000	3,400	18.3%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	37,449	233,320	234,100	780	0.3%
530540 BOOKS, DUES PUBLICATIONS	3,319	3,500	3,500	0	0.0%
530550 TRAINING	25,708	35,000	37,000	2,000	5.7%
<b>OPERATING EXPENDITURES Total</b>	<b>116,387</b>	<b>319,902</b>	<b>329,582</b>	<b>9,680</b>	<b>3.0%</b>
<b>BASE BUDGETS Total</b>	<b>3,321,810</b>	<b>3,738,310</b>	<b>3,827,859</b>	<b>89,550</b>	<b>2.4%</b>
TECHNOLOGY	18,200	0	0	0	
<b>EMERGENCY COMMUNICATIONS Total</b>	<b>3,340,010</b>	<b>3,738,310</b>	<b>3,827,859</b>	<b>89,550</b>	<b>2.4%</b>

# FIRE

## Fire EMS Administration

### Program Message:

Fire EMS Administration coordinates the system-wide quality improvement program to improve the “standard of care,” which is derived from evidence-based medicine supported by clinical outcome data and partnerships with local healthcare systems. This is accomplished through a continuous quality improvement (CQI) program, which utilizes critical performance indicators established by the EMS Medical Director and done so in a sustained effort to decrease mortality and morbidity among the citizens of Seminole County.

This Program adheres to state and federal requirements in Chapters 396 and 401 of the Florida Statutes, Florida Administrative Code 64J, and the Health Insurance Portability and Accountability Act (HIPAA).

The program provides the following services:

- Identifies trends, training, efficiencies, and deficiencies to determine relevant educational programs that will improve or enhance the level of care provided by the system’s EMTs and paramedics
- Assists EMS providers and receiving hospitals in defining or developing standards, evaluating methodologies, and utilizing outcome data results for continued system improvement
- Routine quality assurance audits of patient care practices and requisite reporting
- Data and statistical analysis of performance to include medical procedures, practices, and emerging trends
- In cooperation with Fire Departments and the Medical Director, EMS Performance Management conducts routine administrative reviews of professional credentialing processes for State and local certification



# FIRE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>FIRE EMS ADMINISTRATION</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	3,125,563	3,015,948	3,089,651	73,703	2.4%
510125 PART-TIME PERSONNEL	0	0	0	0	
510140 OVERTIME	114,617	109,509	109,509	(0)	0.0%
510150 SPECIAL PAY	4,025	4,200	6,000	1,800	42.9%
510210 SOCIAL SECURITY MATCHING	242,963	216,853	221,422	4,569	2.1%
510220 RETIREMENT CONTRIBUTIONS	657,584	584,865	610,892	26,027	4.5%
510230 HEALTH INS - EMPLOYER	597,442	562,285	498,369	(63,916)	-11.4%
510240 WORKERS COMPENSATION	91,641	83,554	69,994	(13,560)	-16.2%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>4,833,835</i></b>	<b><i>4,577,213</i></b>	<b><i>4,605,837</i></b>	<b><i>28,624</i></b>	<b><i>0.6%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	850,766	954,084	908,196	(45,888)	-4.8%
530340 OTHER SERVICES	580,031	475,900	494,600	18,700	3.9%
530400 TRAVEL AND PER DIEM	398	0	0	0	
530401 TRAVEL - TRAINING RELATED	10,235	7,000	10,000	3,000	42.9%
530420 TRANSPORTATION	0	100	0	(100)	-100.0%
530460 REPAIRS AND MAINTENANCE	1,278	1,500	0	(1,500)	-100.0%
530470 PRINTING AND BINDING	0	0	0	0	
530480 PROMOTIONAL ACTIVITIES	26,264	40,000	42,500	2,500	6.3%
530490 OTHER CHARGES/OBLIG	11,255	46,212	26,212	(20,000)	-43.3%
530494 CREDIT CARD FEES	8,168	15,000	15,000	0	0.0%
530510 OFFICE SUPPLIES	527	4,500	1,000	(3,500)	-77.8%
530520 OPERATING SUPPLIES	12,016	4,500	5,000	500	11.1%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	3,891	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	3,002	6,325	6,000	(325)	-5.1%
530550 TRAINING	29,487	27,138	20,000	(7,138)	-26.3%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>1,537,317</i></b>	<b><i>1,582,259</i></b>	<b><i>1,528,508</i></b>	<b><i>(53,751)</i></b>	<b><i>-3.4%</i></b>
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	649,462	670,000	1,078,898	408,898	61.0%
<b><i>GRANTS &amp; AIDS Total</i></b>	<b><i>649,462</i></b>	<b><i>670,000</i></b>	<b><i>1,078,898</i></b>	<b><i>408,898</i></b>	<b><i>61.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>7,020,615</b>	<b>6,829,472</b>	<b>7,213,243</b>	<b>383,771</b>	<b>5.6%</b>
CIP	0	0	0	0	
EQUIPMENT, OTHER	135,167	0	35,000	35,000	

# FIRE

<b>EXCLUDES INTERNAL SERVICE CHARGES &amp; CONTRAS</b>	<b>FY23 ACTUALS</b>	<b>FY24 ADOPTED BUDGET</b>	<b>FY25 ADOPTED BUDGET</b>	<b>VARIANCE</b>	<b>%</b>
GRANTS	796,936	0	43,762	43,762	
<b>FIRE EMS ADMINISTRATION Total</b>	<b>7,952,718</b>	<b>6,829,472</b>	<b>7,292,005</b>	<b>462,533</b>	<b>6.8%</b>

# FIRE

## Fire EMS Operations

### Program Message:

The Seminole County Fire Department was established in 1974 to serve unincorporated Seminole County. Today, through mergers with municipalities, the Department also provides contracted emergency services for the cities of Altamonte Springs, Casselberry, and Winter Springs. In addition, first-response agreements are in place with the Cities of Lake Mary, Longwood, Sanford, and Oviedo. In the spirit of regional collaboration, mutual aid agreements have also been established with the bordering counties of Orange, Lake, and Volusia. Seminole County also provides contracted services to the “Lake Harney Response Region” as a hybridized extension of first response and mutual aid.

The Seminole County Fire Department Administration directly supports the mission of the Fire Department and coordinates all non-emergency response activities within the department. This includes employer-related activities such as payroll, employee benefits, workers’ compensation, discipline/remediation, etc. Additionally, SCFD Administration performs most of the fire department’s business-related tasks, including budget development, approval of purchase and repair requests, oversight of the Fire Department’s fleet and facility programs and projects, billing for emergency medical service transports, vendor and support service contracts, as well as acting as the liaison for the department in legal matters.

The Professional Standards/Training section is responsible for recruiting, credentialing, certification, and retaining highly qualified employees. Once on-boarded, the training staff coordinates the initial orientation and training of all our new recruits oversight for the continuing education and training needs of over 500 firefighters. The Fire Training Center’s staff is the lead on all multi-agency drills and training for all fire departments within Seminole County. This training, among a plethora of other offerings, is completed at the Training Center through cooperative agreements with local and regional fire departments, law enforcement agencies, educational institutions, and organizations aimed at industry-specific programs or courses of study.

The Community Outreach section informs and educates the public about relevant safety/emergency messaging and safety programs and services. Additionally, the Community Outreach section offers proactive educational programs, distributions, and materials to the community via various platforms. Community Outreach is responsible for the planning and administration of vital community programs such as the provision of smoke detectors, drowning prevention, and mitigation program, “Hands-Only CPR,” child safety seat installation, and other critical community safety-oriented messaging or programs.

In alignment with the Board of County Commissioners’ Key Strategic Priority #7 to create and implement a community health initiative, the Department has created a unique and highly beneficial Community Paramedicine program that seeks to improve health outcomes among vulnerable populations. This mobile integrated health platform provides resources that connect our community to vital services. These proactive measures within the program have effectively saved healthcare dollars by preventing unnecessary ambulance transports, emergency room visits, hospital readmissions, and the reduction of recurrent non-emergency 911 use. This program has rapidly become a success and one which many other programs nationwide are utilizing as a template for the implementation of their own Community Health/Paramedicine initiatives.

# FIRE

The EMS/Fire/Rescue program provides the following services:

- Fire Administration and Support
- EMS/Fire/Rescue Operations
- Special Operations - (HazMat, Technical Rescue, and Dive/Water Rescue Services)
- Planning and Analytics
- Internal/External Firefighter and Emergency Medical Services training
- Community Outreach, Information, and Education
- Community Paramedicine

# FIRE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>FIRE EMS OPERATIONS</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	30,516,758	34,258,345	39,473,170	5,214,825	15.2%
510140 OVERTIME	5,879,081	5,827,610	5,939,860	112,249	1.9%
510150 SPECIAL PAY	16,305	15,600	21,600	6,000	38.5%
510190 HOLIDAY PAY	0	525,000	500,000	(25,000)	-4.8%
510210 SOCIAL SECURITY MATCHING	2,674,068	2,289,073	2,703,746	414,673	18.1%
510220 RETIREMENT CONTRIBUTIONS	10,162,111	10,345,617	14,633,041	4,287,424	41.4%
510230 HEALTH INS - EMPLOYER	6,513,197	7,998,265	8,346,203	347,938	4.4%
510240 WORKERS COMPENSATION	1,500,094	1,321,610	1,388,102	66,492	5.0%
511000 CONTRA PERSONAL SERVICES	(250,000)	0	0	0	
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>57,011,614</i></b>	<b><i>62,581,120</i></b>	<b><i>73,005,722</i></b>	<b><i>10,424,601</i></b>	<b><i>16.7%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	44,090	53,000	62,000	9,000	17.0%
530340 OTHER SERVICES	1,085	0	23,000	23,000	
530349 CONTRACTED SERVICES-OTHER	1,041	0	0	0	
530400 TRAVEL AND PER DIEM	387	5,000	5,000	0	0.0%
530401 TRAVEL - TRAINING RELATED	26,897	35,000	35,000	0	0.0%
530410 COMMUNICATIONS	10,718	12,200	12,000	(200)	-1.6%
530430 UTILITIES	369,044	340,000	400,000	60,000	17.6%
530439 UTILITIES-OTHER	160,280	193,500	197,500	4,000	2.1%
530440 RENTAL AND LEASES	53,985	23,000	33,200	10,200	44.3%
530460 REPAIRS AND MAINTENANCE	631,175	677,465	730,400	52,935	7.8%
530480 PROMOTIONAL ACTIVITIES	917	1,500	0	(1,500)	-100.0%
530490 OTHER CHARGES/OBLIG	36,030	32,700	34,200	1,500	4.6%
530510 OFFICE SUPPLIES	18,522	16,000	20,000	4,000	25.0%
530520 OPERATING SUPPLIES	1,299,090	1,442,350	1,684,000	241,650	16.8%
530521 EQUIPMENT \$1000-\$4999	59,060	139,000	110,000	(29,000)	-20.9%
530522 OPERATING SUPPLIES-TECH	181,258	429,927	484,715	54,788	12.7%
530529 OPERATING SUPPLIES-OTHER	815,044	1,029,400	1,046,055	16,655	1.6%
530540 BOOKS, DUES PUBLICATIONS	8,731	19,000	15,500	(3,500)	-18.4%
530550 TRAINING	223,417	245,000	240,000	(5,000)	-2.0%
530560 GAS/OIL/LUBE	128,687	115,000	120,000	5,000	4.3%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>4,069,456</i></b>	<b><i>4,809,042</i></b>	<b><i>5,252,570</i></b>	<b><i>443,528</i></b>	<b><i>9.2%</i></b>
<b>CAPITAL OUTLAY</b>					
560642 EQUIPMENT >\$4999	0	0	0	0	
<b><i>CAPITAL OUTLAY Total</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	90,695	95,000	120,000	25,000	26.3%

## FIRE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
580833 OTHER GRANTS & AIDS/INDIVID	6,585	20,000	20,000	0	0.0%
<b>GRANTS &amp; AIDS Total</b>	<b>97,280</b>	<b>115,000</b>	<b>140,000</b>	<b>25,000</b>	<b>21.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
590910 TRANSFER OUT	471	0	0	0	
<b>INTERFUND TRANSFERS OUT Total</b>	<b>471</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<hr/>					
<b>BASE BUDGETS Total</b>	<b>61,178,822</b>	<b>67,505,162</b>	<b>78,398,292</b>	<b>10,893,129</b>	<b>16.1%</b>
CIP	2,365,215	1,350,000	10,350,000	9,000,000	666.7%
FLEET	1,191,007	1,470,447	3,339,000	1,868,553	127.1%
EQUIPMENT, OTHER	1,020,325	1,602,000	2,120,634	518,634	32.4%
TECHNOLOGY	52,018	250,000	25,000	(225,000)	-90.0%
FACILITIES PROJECTS	915,338	1,790,230	1,775,000	(15,230)	-0.9%
GRANTS	3,017,574	0	0	0	
<b>FIRE EMS OPERATIONS Total</b>	<b>69,740,298</b>	<b>73,967,839</b>	<b>96,007,926</b>	<b>22,040,086</b>	<b>29.8%</b>

# FIRE

## Fire Prevention

### Program Message:

The Seminole County Fire Department's Fire Prevention Division is responsible for proactively ensuring life safety for all businesses, operations, occupancies, and events in the Seminole County region. SCFD Fire Prevention works with various businesses to ensure commerce can thrive in a safe and successful environment and in accordance with the Florida Fire Prevention Code, Florida Administrative Code 69-A, local laws and ordinances as adopted by the State of Florida, Seminole County and the cities of Winter Springs and Casselberry. The primary objective of the Fire Prevention Division is to provide the prevention services necessary to establish a reasonable level of fire and life safety and property protection from the hazards created by fire, explosions, hazardous materials, and other dangerous conditions. A secondary objective, albeit still an important component of fire prevention, is to provide fire cause and origin investigative services necessary to establish safe and systematic investigations of fire or explosions.

The program provides the following services:

- Comprehensive fire plan reviews of fire protection systems, buildings, and site plans
- Comprehensive inspections of new construction, ongoing compliance, and false alarms
- Review special event permits for compliance
- Cause and origination services through our fire investigation team

Perform code compliance and damage assessment following significant weather events.

# FIRE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>FIRE PREVENTION</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	651,908	861,108	896,020	34,912	4.1%
510140 OVERTIME	61,723	60,000	60,000	0	0.0%
510150 SPECIAL PAY	0	0	0	0	
510210 SOCIAL SECURITY MATCHING	50,216	69,731	72,049	2,318	3.3%
510220 RETIREMENT CONTRIBUTIONS	108,397	144,012	181,029	37,017	25.7%
510230 HEALTH INS - EMPLOYER	176,473	259,243	269,643	10,400	4.0%
510240 WORKERS COMPENSATION	17,526	20,867	44,257	23,390	112.1%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>1,066,242</b>	<b>1,414,962</b>	<b>1,522,998</b>	<b>108,036</b>	<b>7.6%</b>
<b>OPERATING EXPENDITURES</b>					
530401 TRAVEL - TRAINING RELATED	4,065	5,000	5,000	0	0.0%
530450 INSURANCE	0	0	0	0	
530460 REPAIRS AND MAINTENANCE	64	0	0	0	
530480 PROMOTIONAL ACTIVITIES	11,403	10,000	15,000	5,000	50.0%
530510 OFFICE SUPPLIES	722	500	1,000	500	100.0%
530520 OPERATING SUPPLIES	19,465	23,800	48,200	24,400	102.5%
530522 OPERATING SUPPLIES-TECH	370	500	500	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	4,122	10,005	8,250	(1,755)	-17.5%
530550 TRAINING	2,315	6,000	6,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>42,526</b>	<b>55,805</b>	<b>83,950</b>	<b>28,145</b>	<b>50.4%</b>
<b>BASE BUDGETS Total</b>	<b>1,108,768</b>	<b>1,470,767</b>	<b>1,606,948</b>	<b>136,181</b>	<b>9.3%</b>
FLEET	40,957	0	0	0	
TECHNOLOGY	0	0	48,000	48,000	
<b>FIRE PREVENTION Total</b>	<b>1,149,725</b>	<b>1,470,767</b>	<b>1,654,948</b>	<b>184,181</b>	<b>12.5%</b>



# COMMUNITY SERVICES

## Department Message:

The Community Services Department engages in activities that involve community development, health and human services, and mandated services such as public health, mental health, indigent care and child protection. These activities require the department to implement, audit, and oversee the compliance with several local, state and federal governmental contracts and grants and maintain working relationships with public officials, School Board, law enforcement, State and local District offices, Social Services, Florida Department of Children and Families, Florida Department of Economic Opportunity, US Department of Housing and Urban Development (HUD), and numerous community committees and public interest groups. The department enhances services and demonstrates internal efficiencies via developing multi-year action plans, leveraging human capital, and streamlining efforts.

**Community Services Department Mission:** To empower Seminole County individuals, families, and communities to achieve stability and self-sufficiency by linking and leveraging local resources.

**Community Services Department Vision:** To provide innovative solutions to partner with individuals, families, and community providers in achieving independence, permanence, and stability.

## Community Services Goals:

- Maintain service delivery, staff efficiencies, and public awareness via effective communication.
- Utilize sound administrative and accounting support to all Sections of the Community Services Department.
- Provide assurance and accountability of funding to agencies.
- Provide assistance to lower income Seminole County citizens while promoting social and economic self-sufficiency through multiple County Departments and outside agencies.
- Provide strategies, opportunities and resources to reduce and/or prevent homelessness in Seminole County.
- Provide safe, decent, and affordable housing opportunities for lower income households.
- Provide/increase support services to Seminole County Veterans, their dependents and survivors.
- Revitalize lower income areas and communities of Seminole County.
- Provide statutorily mandated services up to the amount specified by law/administrative code for persons classified as indigent.
- Work collaboratively with partner agencies to offer comprehensive services that grant communities direct and immediate access to essential resources, including medical, and mental health care.
- Administer the Opioid Settlement Agreement by complying with all reporting requirements and use of funds for approved purposes and core strategies.

The Community Services Department is comprised of (4) Teams:

- **Administration/Business Office** – Administration, Compliance, FL Dept. of Health, Veteran Services, Medical Examiner’s Office;
- **Community Assistance**– CSA Grants, Shelter + Care, Rental/Mortgage/Utility Financial Assistance, Housing Relocation/Stabilization, Community Services Block Grant, Continuum of Care, Mandated Services;
- **Community and Mental Health** – Healthy Lifestyles and Mental Health Services; Opioid Settlement Administration

# COMMUNITY SERVICES

- **Community Development** – SHIP, CDBG, HOME, ESG, Attainable/Affordable Housing Development, Minor Home Repair, Housing Rehabilitation/Reconstruction, NSP, Land Bank Inventory Program.

## Programs:

COMMUNITY ASSISTANCE

COMMUNITY DEVELOPMENT

COMMUNITY HEALTH

CS BUSINESS OFFICE

EMERGENCY SHELTER GRANTS

HOME GRANTS

SHIP GRANTS

VETERANS SERVICES



# COMMUNITY SERVICES

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 PROJECTED
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**GOAL # 6.5 :** To provide assistance to lower income Seminole County citizens while promoting social and economic self sufficiency through multiple county departments and outside agencies.

**KSP #4 & #7**

6.5.1 <i>Provide dental assistance to uninsured Seminole County Residents.</i>					
# of patients	67	55	54	55	55
6.5.2 <i>Provide mortgage assistance to eligible families that are in foreclosure or at risk of being in</i>					
# of families assisted	5	6	14	14	25
6.5.3 <i>Provide rental assistance for eligible families at a processing cost of up to \$5,000 per applicant with BOCC Funds. Processing costs have increased due to the increased rental housing cost.</i>					
# of Rental Assistance provided	90	36	170	168	135
6.5.4 <i>Provide rental assistance through the Tenant-based Rental Assistance (TBRA) Program to eligible families (Elderly/Disabled) to remove barriers.</i>					
# of elderly/disabled assisted with TBRA	27	28	30	30	30

**GOAL # 6.6 :** To provide/increase support services to Seminole County Veterans, their dependents, and survivors.

**KSP #4 & #7**

6.6.1 <i>Complete letters for Veterans to obtain Homestead Exemption.</i>					
# of letters processed	99	100	183	216	300
6.6.2 <i>Maximize Veteran outreach throughout Seminole County.</i>					
# of veterans contacted during outreach events conducted (out of 250)	-	-	659	740	900
6.6.3 <i>Process new claims for eligible Veterans to ensure they receive earned VA benefits.</i>					
# of new claims processed	919	935	1,050	1,160	1,300

**GOAL # 6.7 :** To increase community access to care by reducing barriers and linking Seminole County residents with health related services and referrals.

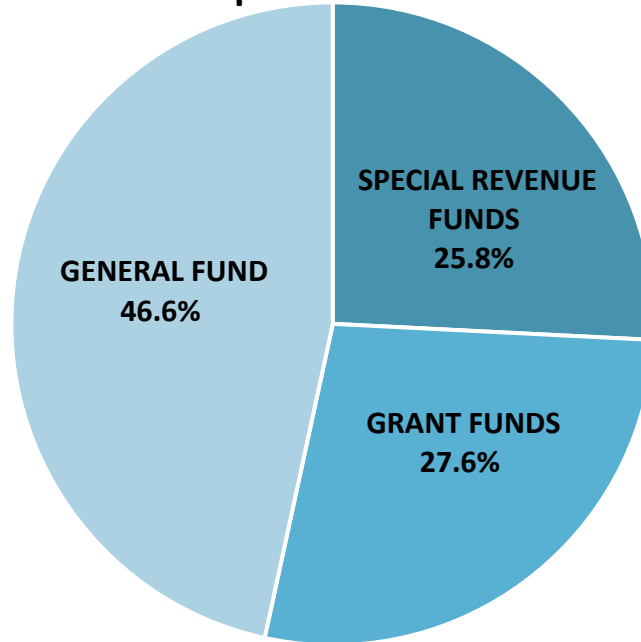
**KSP #7**

6.7.1 <i>Anticipating interacting with a minimum of 1,000 residents to provide referrals and assistance. Provide care coordination and community navigation services to Seminole County residents who are experiencing health disparities and limited access to care.</i>					
# of clients receiving individualized case management	-	-	25	50	25



# COMMUNITY SERVICES

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
COMMUNITY ASSISTANCE	4,599,531	3,310,112	4,423,879	1,113,766	33.6%
COMMUNITY HEALTH	6,741,816	8,778,408	10,216,594	1,438,186	16.4%
CS BUSINESS OFFICE	546,165	146,983	593,080	446,097	303.5%
VETERANS SERVICES	251,984	269,597	368,135	98,539	36.6%
<b>BASE BUDGETS Total</b>	<b>12,139,497</b>	<b>12,505,100</b>	<b>15,601,688</b>	<b>3,096,588</b>	<b>24.8%</b>
<b>FLEET</b>	<b>0</b>	<b>30,325</b>	<b>39,000</b>	<b>8,675</b>	<b>28.6%</b>
<b>EQUIPMENT, OTHER</b>	<b>10,687</b>	<b>500,000</b>	<b>0</b>	<b>(500,000)</b>	<b>-100.0%</b>
<b>TECHNOLOGY</b>	<b>30,000</b>	<b>0</b>	<b>9,500</b>	<b>9,500</b>	
<b>GRANTS</b>	<b>7,131,668</b>	<b>4,076,850</b>	<b>18,930,288</b>	<b>14,853,438</b>	<b>364.3%</b>
<b>Grand Total</b>	<b>19,311,851</b>	<b>17,112,275</b>	<b>34,580,476</b>	<b>17,468,201</b>	<b>102.1%</b>

# COMMUNITY SERVICES

## Community Assistance

### Program Message:

Community Assistance consist of several service areas assisting the needs of citizens of Seminole County. These areas are CSA Grants, Shelter + Care, Rental/Mortgage/Utility Financial Assistance, Housing Relocation/Stabilization, Community Services Block Grant, and Continuum of Care.

**Low Income Assistance:** This service provides financial assistance and resources to aid Seminole County residents who are experiencing an unforeseen financial hardship. The program also serves low-income residents working toward self-sufficiency. This program is inclusive of various services and funding sources. The services provided have a significant impact in helping individuals and families residing in Seminole County. These services consist primarily of rent/mortgage, utility, and first month's rent assistance for homeless households.

**Grant Low Income Assistance:** This service, through local, state and federal governmental grants, provides services to improve the living conditions of low income and homeless residents through the provision of temporary shelter and rental subsidies & supportive services for homeless families and chronically homeless individuals. It also provides dental assistance to extremely low to moderate income residents without dental insurance. The grants that fund Low Income Assistance are Community Services Block Grant (CSBG), and the Continuum of Care / Shelter Plus Care (CoC/S+C).

**Housing relocation and stabilization services:** This program provides funds to move homeless people quickly to permanent housing by helping defer rental application fees, security deposits, monthly rents, and utility deposits. Housing stability case management is available.

Overall, Community Assistance provides the following:

- Administer human/social services and financial assistance
- Steward Federal, State, and local funding
- Provide financial assistance
- Accommodate self-sufficiency
- Pay rent/mortgage, utilities
- Provide dental assistance to extremely low to moderate income residents

# COMMUNITY SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>COMMUNITY ASSISTANCE</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,984,967	2,370,483	2,302,440	(68,043)	-2.9%
510140 OVERTIME	7,057	0	0	0	
510150 SPECIAL PAY	6,325	6,600	6,000	(600)	-9.1%
510210 SOCIAL SECURITY MATCHING	148,317	181,342	176,137	(5,205)	-2.9%
510220 RETIREMENT CONTRIBUTIONS	252,419	327,337	319,665	(7,672)	-2.3%
510230 HEALTH INS - EMPLOYER	344,524	482,847	494,129	11,282	2.3%
510240 WORKERS COMPENSATION	13,946	17,791	24,718	6,927	38.9%
511000 CONTRA PERSONAL SERVICES	(905,882)	(1,710,000)	(700,000)	1,010,000	-59.1%
<b>PERSONNEL SERVICES Total</b>	<b>1,851,672</b>	<b>1,676,400</b>	<b>2,623,090</b>	<b>946,689</b>	<b>56.5%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	1,117,411	200	200	0	0.0%
530400 TRAVEL AND PER DIEM	147	2,300	2,300	0	0.0%
530401 TRAVEL - TRAINING RELATED	89	2,235	2,235	0	0.0%
530420 TRANSPORTATION	0	200	200	0	0.0%
530440 RENTAL AND LEASES	5,935	25,000	0	(25,000)	-100.0%
530460 REPAIRS AND MAINTENANCE	0	100	100	0	0.0%
530490 OTHER CHARGES/OBLIG	8,099	2,500	2,500	0	0.0%
530510 OFFICE SUPPLIES	146	900	900	0	0.0%
530520 OPERATING SUPPLIES	1,830	4,196	4,196	0	0.0%
530522 OPERATING SUPPLIES-TECH	1,763	3,400	3,400	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	0	350	350	0	0.0%
530550 TRAINING	2,385	1,741	1,741	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>1,137,805</b>	<b>43,122</b>	<b>18,122</b>	<b>(25,000)</b>	<b>-58.0%</b>
<b>DEBT SERVICE</b>					
570717 GASB 87 PRINCIPAL	5,462	0	0	0	
570727 GASB 87 INTEREST	28	0	0	0	
<b>DEBT SERVICE Total</b>	<b>5,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GRANTS &amp; AIDS</b>					
580821 AID TO PRIVATE ORGANIZATIOI	1,169,779	1,060,160	1,252,237	192,077	18.1%
580833 OTHER GRANTS & AIDS/INDIVII	434,786	530,430	530,430	0	0.0%
<b>GRANTS &amp; AIDS Total</b>	<b>1,604,565</b>	<b>1,590,590</b>	<b>1,782,667</b>	<b>192,077</b>	<b>12.1%</b>
<b>BASE BUDGETS Total</b>	<b>4,599,531</b>	<b>3,310,112</b>	<b>4,423,879</b>	<b>1,113,766</b>	<b>33.6%</b>
<b>FLEET</b>	<b>0</b>	<b>30,325</b>	<b>0</b>	<b>(30,325)</b>	<b>-100.0%</b>



# COMMUNITY SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
EQUIPMENT, OTHER	0	0	0	0	
TECHNOLOGY	0	0	9,500	9,500	
GRANTS	251,899	0	287,972	287,972	
<b>COMMUNITY ASSISTANCE Total</b>	<b>4,851,430</b>	<b>3,340,437</b>	<b>4,721,351</b>	<b>1,380,913</b>	<b>41.3%</b>

# COMMUNITY SERVICES

## Community Development

### Program Message:

The Community Development Division aims at improving the living conditions of County residents through infrastructure improvements, public services, housing activities, homeless services and economic development. Seminole County receives Federal and State grant funding through several programs funded by the U.S. Department of Housing and Urban Development (HUD) and the Florida Housing Finance Corporation (FHFC). These funding programs are: Community Development Block Grant (CDBG), Emergency Solutions Grants (ESG), Home Investment Partnerships Program (HOME), and State Housing Initiatives Partnership (SHIP).

Community Development implements and administers the following projects and programs:

- **Capital Improvements:** provides funds for paving, drainage, water and sewer improvements, construction of sidewalks, limited park improvements, and construction and/or improvements to community facilities.
- **Attainable/Affordable Housing Development:** provides funds for site acquisition, infrastructure, and housing development of owner-occupied units.
- **Rental Housing Development:** provides funds for site acquisition and rehabilitation of affordable multi-family rental housing.
- **Minor Home Repair:** provides funds for immediate repairs and/ or alterations to protect the health, safety, and welfare of the household or to affect the immediate livability of the home. The four (4) trades in which assistance can be provided are roofing, electrical, plumbing, and HVAC (heating and cooling systems). In addition, funds may be provided to persons with disabilities who need modifications to increase accessibility and eliminate hazardous conditions in their home.
- **Housing Rehabilitation/Reconstruction** provides funds for home rehabilitation of owner-occupied housing, including homes that are too severely deteriorated will be demolished & reconstructed.
- **Neighborhood Stabilization Program:** The Neighborhood Stabilization Program was established for the purpose of stabilizing neighborhoods suffering from foreclosures, short sales and abandonment. Seminole County received over \$11 million and is implementing two strategies for the use of NSP funds, including property acquisition and rehabilitation for resale to income eligible home buyers, and rental acquisition and rehabilitation to support the need for affordable rental housing stock.
- **Land Bank Inventory Program:** The County transfers certain County-owned vacant lots to eligible non-profit organizations, via a loan, for the development of affordable housing. In addition, the County should receive State Housing Initiatives Partnership (SHIP) Program funds and HOME Investment Partnerships Program (HOME) funds to assist with construction of affordable housing on these vacant lots.

Overall, Community Development provides the following:

- Steward Federal, State, and local funding
- Provide financial assistance
- Development of attainable housing
- Revitalization of communities
- Preservation of existing housing stock

# COMMUNITY SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>COMMUNITY DEVELOPMENT</i></b>					
FLEET	0	0	39,000	39,000	
EQUIPMENT, OTHER	10,687	500,000	0	(500,000)	-100.0%
GRANTS	2,775,545	2,226,345	2,161,355	(64,990)	-2.9%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>2,786,232</b>	<b>2,726,345</b>	<b>2,200,355</b>	<b>(525,990)</b>	<b>-19.3%</b>
<b><i>EMERGENCY SHELTER GRANTS</i></b>					
GRANTS	473,151	190,975	190,975	0	0.0%
<b>EMERGENCY SHELTER GRANTS Total</b>	<b>473,151</b>	<b>190,975</b>	<b>190,975</b>	<b>0</b>	<b>0.0%</b>
<b><i>HOME GRANTS</i></b>					
GRANTS	1,181,094	1,659,530	1,601,577	(57,953)	-3.5%
<b>HOME GRANTS Total</b>	<b>1,181,094</b>	<b>1,659,530</b>	<b>1,601,577</b>	<b>(57,953)</b>	<b>-3.5%</b>
<b><i>SHIP GRANTS</i></b>					
GRANTS	2,449,979	0	5,524,124	5,524,124	
<b>SHIP GRANTS Total</b>	<b>2,449,979</b>	<b>0</b>	<b>5,524,124</b>	<b>5,524,124</b>	

# COMMUNITY SERVICES

## Community Health

### Program Message:

The Seminole County Board of County Commissioners Key Strategic Priority of protecting and enhancing the physical and mental health of the Seminole County community has been brought to life through the development of a comprehensive Community Health Initiative, actuated through ten complementary strategies. These ten strategies include a Community Health Needs Assessment, Healthy Lifestyles Initiative, Community Mental Health Program, Community Paramedicine Program, the Opioid Settlement Fund initiative, mandated services, Florida Department of Health, Medical Examiner's office, Council on Aging, and Grant Proposals. The Community Health Needs Assessment will establish the key foundational element toward assuring that the County accurately identify community needs and systematically begin to improve the health, wellness, and quality of life of the Seminole County community.

American Rescue Act Plan funding in the amount of \$2 million was earmarked to kickstart the Community and Mental Health Initiative. Each identified strategy is underway.

**Community Needs Assessment:** A comprehensive Community Health Needs Assessment (CHNA) will serve as a baseline toward building a strong foundation for all health improvement initiatives on an ongoing basis. Our CHNA will serve to improve systemic coordination and collaboration; leverage community interconnectedness of efforts; identify strengths, weaknesses, opportunities, and threats (SWOT); and establish baselines and benchmarks critical to improving community health for all at risk populations regardless of socio-economic status.

The Florida Department of Health in Seminole County conducts a Community Health Needs Assessment (CHNA) that is updated every three years. The CHNA is an existing process that identifies the current state of health within Seminole County. The CHNA highlights areas of need, prevalent health risks, and community demographics.

**Healthy LifeStyles:** The Healthy Lifestyles initiative is designed to help meet the needs within the community to improve awareness, access, and utilization of community health programs. The overall goals aim to increase access to no-cost or low-cost healthcare services, reduce food insecurity and promote health lifestyle activities. A specialized community health case management program was designed to provide community outreach. Additionally, individualized services are provided to high need Seminole residents in their homes.

**Community Mental Health:** The Community Mental Health initiative has been crafted to provide proactive peer recovery community outreach to targeted areas of the community where overdose episodes are high to link individuals with information and timely service intervention. Promote integrated community collaboration to address individual needs of residents served. Provide Medication-Assisted Treatment (MAT)/ Facilitate supported recovery transitional housing assistance through a voucher program. Provide crisis response services to individuals in the community who are experiencing acute mental health program. Create provider contracts for substance use disorder and mental health services.

**Paramedicine:** Develop a Community Paramedicine program focused on the provision of healthcare using patient-centered, mobile resources in the out-of-hospital environment. This strategy will increase access

# COMMUNITY SERVICES

to appropriate healthcare alternatives to underserved members of the community, those with chronic diseases, homebound individuals, and other at-risk populations.

**Opioid Settlement Funds:** Administer and comply with all reporting requirements and use funds for Approved Purposes and Core Strategies as outlined in the Opioid Agreement. Provide options and aspirations for opioid abatement within Seminole County and its municipalities. Identified the following priority areas to augment services, fill identified service gaps and support critical opioid mitigation core strategies:

- Seminole County Sheriff's Office - opioid mitigation efforts, including the Seminole County Opioid Response Effort (SCORE) Team, Behavioral Services Unit (BSU) and opioid mitigation services at the jail.
- Advent Health Hope and Healing Center direct services including, but not limited to, treatment and Recovery Support Services (RSS).
- Certified Recovery Community Organization (CRCO) direct services including, but not limited to, comprehensive wrap-around services to individuals with Opioid Use Disorder (OUD) including RSS, housing, transportation, Warm Hand-off Programs.
- A Notice of Funding Availability (NOFA) with a year one focus on Prevention Core Strategies.

**Mandated Services – Community:** Additionally, the division oversees several State Mandated programs to include burial/cremation; indigent medical care and child protection medical team. Health Care Responsibility Act for uninsured Seminole County residents that have a medical emergency outside of Seminole County, but within the State of Florida; Medicaid billing which pays a portion of medical and nursing home expense for Seminole County residents. These services are mandated by state statute and ensure services and support for indigent care.

**FL Department of Health:** The Health Department provides outreach, clinical assessment, and treatment and referral services to the residents of Seminole County. The Community Services Department monitors health status, focuses on community health resources to improve health outcomes, participates in emergency readiness and response issues and provides health education.

**Medical Examiner's Office:** Seminole County is a full member of the District Medical Examiner Committee with all the rights and duties as each of the District 5 Counties. The District Medical Examiner Committee collectively has administrative oversight of Florida Medical Examiner District 5 and Florida Medical Examiner District 24.

**Council on Aging:** The Division also provides staff support to the Committee on Aging, a BCC appointed community advisory board with 15 appointed members and community engagement. Monthly meetings are hosted, and an annual report is prepared and presented to the BCC.

**Grant Proposals:** Grant proposals are generated and submitted to entities providing funding to such programs as the community paramedicine program and Water Safety program.

Overall, Community and Mental Health provides the following:

- Administer community and mental health funding
- Administer the Mandated Services
- Steward Federal, State, and local funding
- Provide specialized case management

## COMMUNITY SERVICES

- Prepare and submit grant proposals
- Manage contracts for substance use disorder and mental health services
- Administer the Opioid settlement award
- Manage contracts for all health-related services
- Staffs the Council on Aging

# COMMUNITY SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>COMMUNITY HEALTH</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	0	0	249,734	249,734	
510140 OVERTIME	0	0	0	0	
510210 SOCIAL SECURITY MATCHING	0	0	19,105	19,105	
510220 RETIREMENT CONTRIBUTIONS	0	0	34,039	34,039	
510230 HEALTH INS - EMPLOYER	0	0	50,245	50,245	
510240 WORKERS COMPENSATION	0	0	325	325	
511000 CONTRA PERSONAL SERVICES	0	0	0	0	
<b>PERSONNEL SERVICES Total</b>	<b>0</b>	<b>0</b>	<b>353,448</b>	<b>353,448</b>	
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	64,167	70,000	70,000	0	0.0%
530340 OTHER SERVICES	1,596,663	2,977,970	3,192,368	214,398	7.2%
530400 TRAVEL AND PER DIEM	0	0	2,000	2,000	
530490 OTHER CHARGES/OBLIG	0	0	0	0	
530510 OFFICE SUPPLIES	0	0	200	200	
530520 OPERATING SUPPLIES	0	0	200	200	
530522 OPERATING SUPPLIES-TECH	0	0	8,500	8,500	
530550 TRAINING	0	0	750	750	
<b>OPERATING EXPENDITURES Total</b>	<b>1,660,830</b>	<b>3,047,970</b>	<b>3,274,018</b>	<b>226,048</b>	<b>7.4%</b>
<b>GRANTS &amp; AIDS</b>					
580821 AID TO PRIVATE ORGANIZATIOI	359,827	359,791	359,791	0	0.0%
580833 OTHER GRANTS & AIDS/INDIVII	4,721,159	5,370,647	6,229,337	858,690	16.0%
<b>GRANTS &amp; AIDS Total</b>	<b>5,080,986</b>	<b>5,730,438</b>	<b>6,589,128</b>	<b>858,690</b>	<b>15.0%</b>
<b>BASE BUDGETS Total</b>	<b>6,741,816</b>	<b>8,778,408</b>	<b>10,216,594</b>	<b>1,438,186</b>	<b>16.4%</b>
GRANTS	0	0	9,164,285	9,164,285	
<b>COMMUNITY HEALTH Total</b>	<b>6,741,816</b>	<b>8,778,408</b>	<b>19,380,879</b>	<b>10,602,471</b>	<b>120.8%</b>

# COMMUNITY SERVICES

## Community Services Business Office

### Program Message:

**Administration:** directs, plans, coordinates and implements the day-to-day activities and personnel of the Community Services Department which includes overseeing the implementation of affordable housing and community development projects, human/social services and financial assistance program, community and mental health services and Veterans services. The Admin Office also includes the Business and Accounting staffing that provide managerial, fiscal, and compliance support for grants and mandated programs such as: County Health Department and mandated services-community services. Financial services include invoice processing, oversight, grant administration, accurate and timely reporting, and budgeting.

**Compliance:** The Compliance program provides compliance to the Community Services Department. The Compliance Officer conducts routine inspections of county supported housing, reviews external and internal agency files and supporting documentation to detect any real or incipient violations of regulatory or contractual requirements. It then works with those agencies to correct any deficiencies and work toward full compliance. The Compliance program oversees the funding to countywide local non-profit agencies through Community Partnerships that aid low income, disadvantaged or disabled families and individuals. The Compliance Officer also reviews sub-recipient and other agreements to ensure regulatory compliance and offers opinions and guidance in regulatory and contractual interpretation.

Overall, Administration/Business Office provides the following:

- Steward Federal, State, and local funding
- Compliance
- Budget Preparation



# COMMUNITY SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>CS BUSINESS OFFICE</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	618,723	683,410	677,014	(6,396)	-0.9%
510140 OVERTIME	935	0	0	0	
510150 SPECIAL PAY	4,500	4,500	4,500	0	0.0%
510210 SOCIAL SECURITY MATCHING	46,260	52,281	51,792	(489)	-0.9%
510220 RETIREMENT CONTRIBUTIONS	108,124	127,142	127,954	812	0.6%
510230 HEALTH INS - EMPLOYER	92,288	109,925	104,624	(5,301)	-4.8%
510240 WORKERS COMPENSATION	3,038	1,025	4,697	3,672	358.2%
511000 CONTRA PERSONAL SERVICES	(333,871)	(850,000)	(400,000)	450,000	-52.9%
<b>PERSONNEL SERVICES Total</b>	<b>539,996</b>	<b>128,283</b>	<b>570,580</b>	<b>442,297</b>	<b>344.8%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	1,720	5,500	5,500	0	0.0%
530400 TRAVEL AND PER DIEM	48	1,200	1,000	(200)	-16.7%
530401 TRAVEL - TRAINING RELATED	0	1,150	1,150	0	0.0%
530420 TRANSPORTATION	0	200	200	0	0.0%
530490 OTHER CHARGES/OBLIG	1,642	3,500	3,000	(500)	-14.3%
530510 OFFICE SUPPLIES	287	1,500	2,000	500	33.3%
530520 OPERATING SUPPLIES	2,273	3,500	3,500	0	0.0%
530522 OPERATING SUPPLIES-TECH	0	0	2,000	2,000	
530540 BOOKS, DUES PUBLICATIONS	200	650	650	0	0.0%
530550 TRAINING	0	1,500	3,500	2,000	133.3%
<b>OPERATING EXPENDITURES Total</b>	<b>6,169</b>	<b>18,700</b>	<b>22,500</b>	<b>3,800</b>	<b>20.3%</b>
<b>BASE BUDGETS Total</b>	<b>546,165</b>	<b>146,983</b>	<b>593,080</b>	<b>446,097</b>	<b>303.5%</b>
TECHNOLOGY	30,000	0	0	0	
<b>CS BUSINESS OFFICE Total</b>	<b>576,165</b>	<b>146,983</b>	<b>593,080</b>	<b>446,097</b>	<b>303.5%</b>

# COMMUNITY SERVICES

## Veteran Services

### Program Message:

**Veterans' Services:** The Seminole County Veterans' Services (CVSO) is dedicated to helping honorably discharged Seminole County Veterans, their dependents, and survivors by improving their health and economic well-being through education, advocacy, benefits, and long-term health services. This Seminole CVSO educates the community about Veterans' benefits and serves as the Veterans' advocate when filing valid claims with the U.S. Department of Veterans' Affairs (VA).

During FY 2023-2024 the Veterans' Services Office continued to provide the highest level of service to Seminole County residents. Dedicated staffing was one Veterans' Services Officer and three Assistant Veterans' Services Officers.

This CVSO is a contributing partner of the Seminole County Veterans' Treatment Court (VetCourt): Judge John L. Woodard III presides. VetCourt provides treatment in lieu of incarceration however, it is not a get-out-of-jail-free card, and in fact, the demands of VetCourt are usually more demanding than pleading out. One in five Veterans who serve in Afghanistan or Iraq has symptoms of a mental health disorder or cognitive impairment, one in six of these Veterans suffers from substance abuse. Research draws a link between substance abuse and combat-related mental illness. Left untreated, these issues can lead to involvement in the criminal justice system. By actively engaging these Veterans early with treatment and counseling, recidivism has dramatically reduced.

The CVSO also serves as a member on the Seminole County Veteran's Advisory Committee and hosts the annual Veteran's Stand Down.

## COMMUNITY SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>COMMUNITY DEVELOPMENT</i></b>					
FLEET	0	0	39,000	39,000	
EQUIPMENT, OTHER	10,687	500,000	0	(500,000)	-100.0%
GRANTS	2,775,545	2,226,345	2,161,355	(64,990)	-2.9%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>2,786,232</b>	<b>2,726,345</b>	<b>2,200,355</b>	<b>(525,990)</b>	<b>-19.3%</b>
<b><i>EMERGENCY SHELTER GRANTS</i></b>					
GRANTS	473,151	190,975	190,975	0	0.0%
<b>EMERGENCY SHELTER GRANTS Total</b>	<b>473,151</b>	<b>190,975</b>	<b>190,975</b>	<b>0</b>	<b>0.0%</b>
<b><i>HOME GRANTS</i></b>					
GRANTS	1,181,094	1,659,530	1,601,577	(57,953)	-3.5%
<b>HOME GRANTS Total</b>	<b>1,181,094</b>	<b>1,659,530</b>	<b>1,601,577</b>	<b>(57,953)</b>	<b>-3.5%</b>
<b><i>SHIP GRANTS</i></b>					
GRANTS	2,449,979	0	5,524,124	5,524,124	
<b>SHIP GRANTS Total</b>	<b>2,449,979</b>	<b>0</b>	<b>5,524,124</b>	<b>5,524,124</b>	



# PUBLIC WORKS

## Department Message:

The Public Works Department's mission is to improve and maintain Seminole County's Public Infrastructure to enhance the safety of the traveling public and quality of life for Seminole County residents and visitors. The Department provides a comprehensive program of services to manage and maintain the transportation and stormwater infrastructure, including those from new developments proposed within Seminole County.

## Programs:

CAPITAL PROJECTS DELIVERY

DEVELOPMENT REVIEW

ENGINEERING SUPPORT

PW BUSINESS OFFICE

REAL ESTATE MANAGEMENT

ROADS & STORMWATER

TRAFFIC ENGINEERING

# PUBLIC WORKS

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21	FY22	FY23	FY24	FY25
GOAL # 7.1 : To provide connectivity and enhance mobility for citizens of the county, including enhanced ada access and pathway to public facilities.	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 7.1 :** To provide connectivity and enhance mobility for citizens of the county, including enhanced ada access and pathway to public facilities.

**KSP #1, #3, #8 & #9**

7.1.1 *Complete the construction of the total linear feet of sidewalk identified including sidewalk upgrades within the county sidewalk program.*

Linear feet of sidewalk constructed	5,844	15,780	34,622	21,840	20,000
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7.1.2 *Plan, engineer, and construct sidewalks within budget and to specifications.*

# of sidewalk projects completed within budget and to specifications	4	6	5	9	6
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**GOAL # 7.2 :** To provide high quality, cost effective, landscape architecture, engineering and professional surveying services to Seminole County citizens, including project development and management services, design and survey services, project planning and development, construction project management and inspection services.

**KSP #1, #3, #8 & #9**

7.2.1 *Complete the scheduled list of Major Roadway and Bridge Projects (Arterial and Collector Roadways) identified within the County Capital Improvement Projects (CIP) program.*

# of miles resurfaced	65	44	59	59	50
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# of Roadway and Bridge Projects completed	44	30	24	34	30
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**GOAL # 7.3 :** Repair and replace sidewalks in County rights-of-way.

**KSP #1 & #3**

7.3.1 *Utilize contracted and in-house resources to replace broken and displaced sidewalk.*

Square feet of sidewalk replaced	257,800	217,246	209,527	239,814	200,000
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**GOAL # 7.4 :** Maintain existing infrastructure consistent with County codes and policies, accepted standards and federal and state requirements.

**KSP #3**

7.4.1 *Keep canal and ditch system functional year-round by routine inspection and cleaning.*

Linear feet of ditch and canal cleaning	118,215	151,849	173,167	184,125	160,000
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7.4.2 *Repair potholes in county maintained roads as they are reported or discovered.*

Number of potholes repaired	1,452	1,563	1,077	817	1,000
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# PUBLIC WORKS

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 7.5 :** Utilize Intelligent Transportation Systems (ITS), Transportation Systems Management and Operations (TSM&O) strategies, and standards such as the Manual on Uniform Traffic Control Devices (MUTCD) to maximize safety and efficiency on all major roadways within Seminole County.

**KSP #1 & #3**

7.5.1 *Maintain and protect the County's fiber optic network in proper working order through locates and necessary repairs.*

# of fiber optic repairs completed	18	21	19	11	15
# of underground locates completed	2,727	3,093	2,406	3,076	3,200

7.5.2 *Promote efficient system management and operations through continual improvements to signal operations, optimizing signal coordination and implementing adaptive signal timing control.*

# of corrective signal actions performed	147	283	102	195	175
# of signal modifications made	55	187	63	68	75
# of signal timing changes made	410	176	147	206	175
# of signals utilizing state-of-the-art adaptive signal timing control	107	62	62	62	62

7.5.3 *Provide the necessary roadway signage throughout the County's multimodal transportation system.*

# of existing signs maintained	3,759	2,529	6,953	10,545	8,000
# of new signs installed	100	16	13	24	25

7.5.4 *Quickly and effectively respond to roadway incidents and signal malfunctions in order to restore normal traffic flow in a timely manner.*

Number of emergency response calls	8	16	19	29	25
Number of traffic trouble calls reported	135	96	129	146	125

**GOAL # 7.6 :** Improve customer service by reducing response times to requests and inquiries.

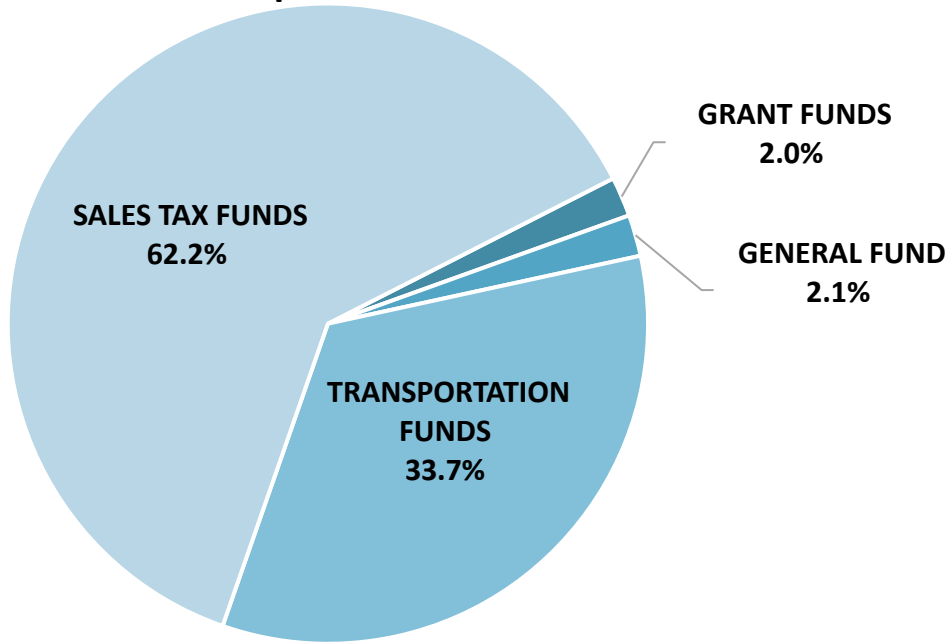
**Not KSP specific**

7.6.1 *Complete work orders in an effective and efficient manner.*

# of new work orders closed annually	2,057	3,724	3,992	3,359	3,400
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# PUBLIC WORKS

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
CAPITAL PROJECTS DELIVERY	2,848,037	3,760,166	4,112,331	352,165	9.4%
DEVELOPMENT REVIEW	799,326	1,013,344	1,166,521	153,176	15.1%
ENGINEERING SUPPORT	231,671	295,885	286,347	(9,538)	-3.2%
PW BUSINESS OFFICE	665,482	668,711	1,032,080	363,368	54.3%
REAL ESTATE MANAGEMENT	3,116,249	3,254,578	1,517,756	(1,736,822)	-53.4%
ROADS & STORMWATER	9,219,008	11,607,883	11,842,179	234,296	2.0%
TRAFFIC ENGINEERING	5,459,048	6,402,492	6,923,798	521,306	8.1%
<b>BASE BUDGETS Total</b>	<b>22,338,821</b>	<b>27,003,059</b>	<b>26,881,011</b>	<b>(122,048)</b>	<b>-0.5%</b>
<b>CIP</b>	<b>57,724,653</b>	<b>62,724,212</b>	<b>35,221,803</b>	<b>(27,502,409)</b>	<b>-43.8%</b>
<b>FLEET</b>	<b>3,375,366</b>	<b>2,944,430</b>	<b>556,475</b>	<b>(2,387,955)</b>	<b>-81.1%</b>
<b>EQUIPMENT, OTHER</b>	<b>620,656</b>	<b>529,561</b>	<b>18,974</b>	<b>(510,587)</b>	<b>-96.4%</b>
<b>TECHNOLOGY</b>	<b>165,566</b>	<b>18,000</b>	<b>0</b>	<b>(18,000)</b>	<b>-100.0%</b>
<b>FACILITIES PROJECTS</b>	<b>53,648</b>	<b>20,000</b>	<b>0</b>	<b>(20,000)</b>	<b>-100.0%</b>
<b>GRANTS</b>	<b>7,120,585</b>	<b>12,069,110</b>	<b>1,356,262</b>	<b>(10,712,848)</b>	<b>-88.8%</b>
<b>Grand Total</b>	<b>91,399,295</b>	<b>105,308,372</b>	<b>64,034,525</b>	<b>(41,273,847)</b>	<b>-39.2%</b>



# PUBLIC WORKS

## Capital Projects Delivery

### Program Message:

Capital Projects has the ultimate purpose of delivering capital projects (roadway, stormwater, subdivision rehabilitation, sidewalks and trails) that eliminate congestion, increase personal mobility, update aging infrastructure, minimizing flooding and meet federally mandated water quality improvement requirements while assuring that public pedestrian and vehicular bridges are safe and structurally adequate.

This program provides the following services:

- Pedestrian/vehicular bridge inspections and repair
- Engineering Services
- Construction Engineering Inspections
- Pavement resurfacing and reconstruction program
- Transportation concurrency and transportation impact fee reviews
- Project Management

# PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
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## ***CAPITAL PROJECTS DELIVERY***

### BASE BUDGETS

#### PERSONNEL SERVICES

510120 REGULAR SALARIES & WAGES	2,007,236	2,612,764	2,863,954	251,190	9.6%
510140 OVERTIME	7,713	0	0	0	
510150 SPECIAL PAY	3,945	3,600	8,100	4,500	125.0%
510210 SOCIAL SECURITY MATCHING	149,815	199,876	219,092	19,216	9.6%
510220 RETIREMENT CONTRIBUTIONS	250,584	356,278	393,184	36,907	10.4%
510230 HEALTH INS - EMPLOYER	300,809	430,081	416,506	(13,574)	-3.2%
510240 WORKERS COMPENSATION	49,959	50,883	113,007	62,124	122.1%
<b>PERSONNEL SERVICES Total</b>	<b>2,770,062</b>	<b>3,653,482</b>	<b>4,013,844</b>	<b>360,362</b>	<b>9.9%</b>

#### OPERATING EXPENDITURES

530310 PROFESSIONAL SERVICES	21,705	40,000	30,000	(10,000)	-25.0%
530340 OTHER SERVICES	0	1,000	1,000	0	0.0%
530400 TRAVEL AND PER DIEM	1,250	1,300	1,300	0	0.0%
530401 TRAVEL - TRAINING RELATED	158	300	300	0	0.0%
530420 TRANSPORTATION	0	300	300	0	0.0%
530440 RENTAL AND LEASES	1,725	300	300	0	0.0%
530460 REPAIRS AND MAINTENANCE	9,628	0	0	0	
530490 OTHER CHARGES/OBLIG	84	7,000	0	(7,000)	-100.0%
530510 OFFICE SUPPLIES	900	2,500	3,800	1,300	52.0%
530520 OPERATING SUPPLIES	9,248	10,107	8,181	(1,926)	-19.1%
530522 OPERATING SUPPLIES-TECH	27,545	30,347	33,757	3,410	11.2%
530540 BOOKS, DUES PUBLICATIONS	4,470	4,930	4,498	(432)	-8.8%
530550 TRAINING	1,260	8,600	15,050	6,450	75.0%
<b>OPERATING EXPENDITURES Total</b>	<b>77,974</b>	<b>106,684</b>	<b>98,486</b>	<b>(8,198)</b>	<b>-7.7%</b>

#### CAPITAL OUTLAY

560650 CONSTRUCTION IN PROGRESS	0	0	1	1	
560680 CONSTRUCTION & DESIGN	0	0	0	0	
<b>CAPITAL OUTLAY Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	

<b>BASE BUDGETS Total</b>	<b>2,848,037</b>	<b>3,760,166</b>	<b>4,112,331</b>	<b>352,165</b>	<b>9.4%</b>
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CIP	53,302,165	57,624,212	31,571,803	(26,052,409)	-45.2%
FLEET	148,337	0	38,875	38,875	
EQUIPMENT, OTHER	481,462	500,000	0	(500,000)	-100.0%
TECHNOLOGY	135,007	0	0	0	

## PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FACILITIES PROJECTS	53,648	0	0	0	
GRANTS	3,802,665	12,069,110	0	(12,069,110)	-100.0%
<b>CAPITAL PROJECTS DELIVERY Total</b>	<b>60,771,322</b>	<b>73,953,488</b>	<b>35,723,009</b>	<b>(38,230,479)</b>	<b>-51.7%</b>

# PUBLIC WORKS

## Development Review

### Program Message:

The Development Review Engineering Program administers the Land Development Code (LDC) and the Engineering Manual (EM) as it relates to new development and Right-of-Way projects. The Program ensures the compliance with Federal and State laws through the review of the development plans.

This program provides the following services:

- Permit and regulate construction within Seminole County's Right-of-Ways
- Perform Engineering review services in support of the Planning and Development Program
- Inspection of all new development related construction projects
- Floodplain administration
- Enforcement of policies within Seminole County's Right-of-Ways

# PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>DEVELOPMENT REVIEW</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	551,475	677,040	788,597	111,557	16.5%
510140 OVERTIME	2,021	2,575	2,575	0	0.0%
510150 SPECIAL PAY	0	0	0	0	
510210 SOCIAL SECURITY MATCHING	40,163	51,991	60,525	8,534	16.4%
510220 RETIREMENT CONTRIBUTIONS	68,967	92,224	107,837	15,613	16.9%
510230 HEALTH INS - EMPLOYER	109,081	162,913	155,759	(7,153)	-4.4%
510240 WORKERS COMPENSATION	15,782	15,432	37,162	21,729	140.8%
<b>PERSONNEL SERVICES Total</b>	<b>787,490</b>	<b>1,002,174</b>	<b>1,152,454</b>	<b>150,279</b>	<b>15.0%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	2,059	0	0	0	
530400 TRAVEL AND PER DIEM	2,000	2,000	2,000	0	0.0%
530401 TRAVEL - TRAINING RELATED	0	100	100	0	0.0%
530470 PRINTING AND BINDING	0	250	250	0	0.0%
530510 OFFICE SUPPLIES	2,086	1,000	1,000	0	0.0%
530520 OPERATING SUPPLIES	4,340	4,600	4,605	5	0.1%
530540 BOOKS, DUES PUBLICATIONS	0	800	2,967	2,167	270.9%
530550 TRAINING	1,350	2,420	3,145	725	30.0%
<b>OPERATING EXPENDITURES Total</b>	<b>11,836</b>	<b>11,170</b>	<b>14,067</b>	<b>2,897</b>	<b>25.9%</b>
<b>BASE BUDGETS Total</b>	<b>799,326</b>	<b>1,013,344</b>	<b>1,166,521</b>	<b>153,176</b>	<b>15.1%</b>
<b>FLEET</b>	<b>0</b>	<b>47,525</b>	<b>0</b>	<b>(47,525)</b>	<b>-100.0%</b>
<b>DEVELOPMENT REVIEW Total</b>	<b>799,326</b>	<b>1,060,869</b>	<b>1,166,521</b>	<b>105,651</b>	<b>10.0%</b>

# PUBLIC WORKS

## Engineering Support

### Program Message:

The Engineering Professional Support Program functions to the Department and County residents in the form of Transportation Asset Management, Right-of-way information, utility permitting within the county's right-of-way, technical support, asset management, transportation related GIS services, building permitting and development and review services.

This program contains the following services which have the ultimate purpose of providing technical support to the general public as well as other County departments:

- Right of way research
- Utility permitting

# PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>ENGINEERING SUPPORT</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	32,922	63,179	56,228	(6,951)	-11.0%
510150 SPECIAL PAY	55	0	0	0	
510210 SOCIAL SECURITY MATCHING	2,461	4,833	4,301	(532)	-11.0%
510220 RETIREMENT CONTRIBUTIONS	5,301	10,412	9,561	(851)	-8.2%
510230 HEALTH INS - EMPLOYER	4,607	10,256	9,005	(1,251)	-12.2%
510240 WORKERS COMPENSATION	1,304	1,261	1,307	46	3.7%
<b>PERSONNEL SERVICES Total</b>	<b>46,650</b>	<b>89,940</b>	<b>80,402</b>	<b>(9,538)</b>	<b>-10.6%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	97,400	105,400	105,400	0	0.0%
530401 TRAVEL - TRAINING RELATED	0	150	150	0	0.0%
530430 UTILITIES	68,542	75,000	75,000	0	0.0%
530439 UTILITIES-OTHER	19,029	25,000	25,000	0	0.0%
530470 PRINTING AND BINDING	42	325	325	0	0.0%
530510 OFFICE SUPPLIES	9	70	70	0	0.0%
530520 OPERATING SUPPLIES	0	0	0	0	
<b>OPERATING EXPENDITURES Total</b>	<b>185,021</b>	<b>205,945</b>	<b>205,945</b>	<b>0</b>	<b>0.0%</b>
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	0	0	0	0	
<b>GRANTS &amp; AIDS Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>231,671</b>	<b>295,885</b>	<b>286,347</b>	<b>(9,538)</b>	<b>-3.2%</b>
GRANTS	1,879,695	0	1,356,262	1,356,262	
<b>ENGINEERING SUPPORT Total</b>	<b>2,111,366</b>	<b>295,885</b>	<b>1,642,609</b>	<b>1,346,724</b>	<b>455.2%</b>

# PUBLIC WORKS

## Public Works Business Office

### Program Message:

The Director's Office provides leadership, management oversight and direction to all programs in the Public Works Department. This program includes services for providing day-to-day management and technical support for the Department's capital and maintenance programs that insure long-term sustainability and effective, efficient infrastructure systems for Seminole County citizens.

The following services are provided in this program:

- Management Oversight, Personnel, Financial, Fiscal Support
- Customer Service / Issues Management



# PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>PW BUSINESS OFFICE</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	273,941	266,147	522,600	256,453	96.4%
510140 OVERTIME	3,317	0	0	0	
510150 SPECIAL PAY	3,300	3,300	3,900	600	18.2%
510210 SOCIAL SECURITY MATCHING	18,331	20,360	39,979	19,619	96.4%
510220 RETIREMENT CONTRIBUTIONS	78,519	81,800	118,487	36,687	44.8%
510230 HEALTH INS - EMPLOYER	42,783	49,031	67,051	18,020	36.8%
510240 WORKERS COMPENSATION	652	399	12,732	12,333	3089.3%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>420,842</i></b>	<b><i>421,037</i></b>	<b><i>764,750</i></b>	<b><i>343,712</i></b>	<b><i>81.6%</i></b>
<b>OPERATING EXPENDITURES</b>					
530400 TRAVEL AND PER DIEM	0	0	600	600	
530460 REPAIRS AND MAINTENANCE	0	0	7,000	7,000	
530510 OFFICE SUPPLIES	202	250	500	250	100.0%
530520 OPERATING SUPPLIES	0	270	3,790	3,520	1303.7%
530540 BOOKS, DUES PUBLICATIONS	100	0	1,573	1,573	
530550 TRAINING	0	0	2,970	2,970	
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>302</i></b>	<b><i>520</i></b>	<b><i>16,433</i></b>	<b><i>15,913</i></b>	<b><i>3060.2%</i></b>
<b>GRANTS &amp; AIDS</b>					
580821 AID TO PRIVATE ORGANIZATIOI	244,338	247,154	250,897	3,743	1.5%
<b><i>GRANTS &amp; AIDS Total</i></b>	<b><i>244,338</i></b>	<b><i>247,154</i></b>	<b><i>250,897</i></b>	<b><i>3,743</i></b>	<b><i>1.5%</i></b>
<b>BASE BUDGETS Total</b>	<b>665,482</b>	<b>668,711</b>	<b>1,032,080</b>	<b>363,368</b>	<b>54.3%</b>
EQUIPMENT, OTHER	112,798	0	0	0	
<b>PW BUSINESS OFFICE Total</b>	<b>778,281</b>	<b>668,711</b>	<b>1,032,080</b>	<b>363,368</b>	<b>54.3%</b>

# PUBLIC WORKS

## Real Estate Management

### Program Message:

The Land Management Program manages all aspects pertaining to County owned property or property interests. This includes land acquisition in coordination with other County departments, processing transfers of County property interests to the Florida Department of Transportation for State projects within Seminole County, and processing Tax Certificates struck to the County.

The program provides the following services:

- Reviews Preliminary Subdivision Plans for accuracy in County owned right-of-way information
- Reviews requests for Trustees of the Internal Improvement Trust Fund right-of-way reservation releases
- Reviews County owned right-of-way vacates
- Provides vetting for roads to be accepted into the County's road maintenance system
- Supports the Roads-Stormwater Repair and Maintenance Program's Pavement Management System in order to maintain the County's infrastructure in compliance with the Seminole County Administrative Code.
- Maintains the County owned lands layer in GIS
- Coordinates and manages title searches, surveys, environmental and appraisal reports for subject properties associated with County projects and acquisitions
- Provides right-of-way information to internal and external customers (e.g., property owners, utility customers, surveyors, etc.)

Researches construction plans, imaging system (OnBase), maps, property titles, agenda minutes of the Seminole County Board of County Commissioners, County owned property and County interests as it pertains to right-of-way easements, and various files.

# PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>REAL ESTATE MANAGEMENT</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	227,769	234,537	446,334	211,796	90.3%
510140 OVERTIME	4,083	0	0	0	
510210 SOCIAL SECURITY MATCHING	16,813	17,942	34,145	16,202	90.3%
510220 RETIREMENT CONTRIBUTIONS	28,707	31,827	60,835	29,009	91.1%
510230 HEALTH INS - EMPLOYER	57,472	68,677	106,346	37,669	54.8%
510240 WORKERS COMPENSATION	4,055	2,715	5,818	3,103	114.3%
<b>PERSONNEL SERVICES Total</b>	<b>338,900</b>	<b>355,698</b>	<b>653,477</b>	<b>297,779</b>	<b>83.7%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	15,452	16,893	17,008	115	0.7%
530340 OTHER SERVICES	1,896,223	1,982,025	0	(1,982,025)	-100.0%
530400 TRAVEL AND PER DIEM	70	60	70	10	16.7%
530439 UTILITIES-OTHER	136,286	142,349	0	(142,349)	-100.0%
530440 RENTAL AND LEASES	455,048	637,248	845,222	207,974	32.6%
530460 REPAIRS AND MAINTENANCE	6,054	1,200	1,200	0	0.0%
530490 OTHER CHARGES/OBLIG	0	0	0	0	
530510 OFFICE SUPPLIES	191	300	300	0	0.0%
530520 OPERATING SUPPLIES	103,230	118,450	125	(118,325)	-99.9%
530540 BOOKS, DUES PUBLICATIONS	240	354	354	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>2,612,794</b>	<b>2,898,879</b>	<b>864,279</b>	<b>(2,034,600)</b>	<b>-70.2%</b>
<b>DEBT SERVICE</b>					
570717 GASB 87 PRINCIPAL	163,879	0	0	0	
570727 GASB 87 INTEREST	677	0	0	0	
<b>DEBT SERVICE Total</b>	<b>164,555</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>3,116,249</b>	<b>3,254,578</b>	<b>1,517,756</b>	<b>(1,736,822)</b>	<b>-53.4%</b>
<b>REAL ESTATE MANAGEMENT Total</b>	<b>3,116,249</b>	<b>3,254,578</b>	<b>1,517,756</b>	<b>(1,736,822)</b>	<b>-53.4%</b>

# PUBLIC WORKS

## Roads & Stormwater

### Program Message:

The Roads-Stormwater Program maintains the accepted county system of roads and associated drainage facilities. This includes a number of activities related to road and right-of-way maintenance such as pavement repair, sidewalk repair and replacement, shoulder maintenance, safety tree trimming (contracted), mowing of non-residential roadsides (contracted), maintenance of street drainage systems including curb and gutter, inlets and pipes, roadside ditch and swale maintenance, and street sweeping (contracted). Stormwater facilities including retention ponds, canals and major outfall ditches also require repairs and maintenance of pipes and structures, dredging and excavating, and mowing (contracted). Lining of stormwater pipes to extend their life is also performed by contract.

The Roads Stormwater Program is responsible for the repair and maintenance of county roadways, primary and secondary drainage facilities including canals, ditches, retention ponds, pipes, and associated structures; tree trimming/removal within County easements and rights-of-way. We also construct minor drainage improvement projects in house.

This program contains the following services which have the ultimate purpose of maintaining existing roads and drainage systems:

- Routine maintenance of existing roads
- Maintenance of public rights of way (tree trimming, mowing, guardrails and etc.)
- Maintenance of stormwater infrastructure, ditches, canals and retention ponds
- Vertical and horizontal surveying controls
- Plat review/approval

# PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>ROADS &amp; STORMWATER</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	4,030,608	5,146,483	5,311,034	164,550	3.2%
510140 OVERTIME	236,500	128,699	128,699	0	0.0%
510150 SPECIAL PAY	6,825	8,100	6,000	(2,100)	-25.9%
510210 SOCIAL SECURITY MATCHING	315,347	409,551	416,140	6,588	1.6%
510220 RETIREMENT CONTRIBUTIONS	570,707	770,434	808,005	37,571	4.9%
510230 HEALTH INS - EMPLOYER	927,775	1,495,308	1,413,996	(81,311)	-5.4%
510240 WORKERS COMPENSATION	340,346	333,240	318,699	(14,541)	-4.4%
<b>PERSONNEL SERVICES Total</b>	<b>6,428,107</b>	<b>8,291,815</b>	<b>8,402,572</b>	<b>110,757</b>	<b>1.3%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	877	5,000	0	(5,000)	-100.0%
530340 OTHER SERVICES	0	5,000	5,000	0	0.0%
530400 TRAVEL AND PER DIEM	12,550	12,560	12,560	0	0.0%
530430 UTILITIES	20,386	13,000	13,000	0	0.0%
530439 UTILITIES-OTHER	42,795	83,420	83,420	0	0.0%
530440 RENTAL AND LEASES	12,991	64,925	64,925	0	0.0%
530460 REPAIRS AND MAINTENANCE	2,242,666	2,543,017	2,494,838	(48,179)	-1.9%
530490 OTHER CHARGES/OBLIG	73,771	0	0	0	
530510 OFFICE SUPPLIES	4,519	4,540	4,540	0	0.0%
530520 OPERATING SUPPLIES	223,764	241,032	331,241	90,209	37.4%
530521 EQUIPMENT \$1000-\$4999	22,780	15,200	15,200	0	0.0%
530522 OPERATING SUPPLIES-TECH	0	24,000	29,979	5,979	24.9%
530530 ROAD MATERIALS & SUPPLIES	131,167	297,260	364,270	67,010	22.5%
530540 BOOKS, DUES PUBLICATIONS	845	3,304	6,304	3,000	90.8%
530550 TRAINING	1,790	3,810	4,330	520	13.6%
530560 GAS/OIL/LUBE	0	0	10,000	10,000	
<b>OPERATING EXPENDITURES Total</b>	<b>2,790,901</b>	<b>3,316,068</b>	<b>3,439,607</b>	<b>123,539</b>	<b>3.7%</b>
<b>CAPITAL OUTLAY</b>					
560642 EQUIPMENT >\$4999	0	0	0	0	
<b>CAPITAL OUTLAY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>9,219,008</b>	<b>11,607,883</b>	<b>11,842,179</b>	<b>234,296</b>	<b>2.0%</b>
FLEET	3,192,836	2,796,905	517,600	(2,279,305)	-81.5%
EQUIPMENT, OTHER	26,395	7,561	18,974	11,413	150.9%
TECHNOLOGY	0	18,000	0	(18,000)	-100.0%

## PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FACILITIES PROJECTS	0	20,000	0	(20,000)	-100.0%
GRANTS	1,000,000	0	0	0	
<b>ROADS &amp; STORMWATER Total</b>	<b>13,438,239</b>	<b>14,450,349</b>	<b>12,378,753</b>	<b>(2,071,596)</b>	<b>-14.3%</b>

# PUBLIC WORKS

## Traffic Engineering

### Program Message:

Traffic Operations provides engineering and operations functions related to traffic safety and efficiency elements as provided by Florida Law and the BCC in accordance with all Federal, State, and Local standards. This includes the planning, design, construction and maintenance of multiple related systems, signals, fiber optic network, signing, striping, and Advanced Traffic Management System. Infrastructure includes 412 signals, 173 flashers, 350+ corridor miles of fiber, 32,000+ signs, 28 Rapid Rectangular Flashing Beacons (RRFBs), 48 speed radar feedback signs, 29 variable message signs and 1 pedestrian hybrid (HAWK) signal.

Traffic Engineering's "Traffic Operations Program" maintains the following services which have the ultimate purpose of managing traffic to ensure the safety and efficiency of the transportation system:

- Traffic signal installation, repair and timing
- Traffic sign installation, repair, maintenance and replacement
- Roadway striping and other markings
- Fiber and Advanced Traffic Management System (ATMS) installation, repair, maintenance and management
- Transportation studies and data processing

# PUBLIC WORKS

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>TRAFFIC ENGINEERING</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	2,080,865	2,268,998	2,362,635	93,637	4.1%
510140 OVERTIME	253,479	290,950	305,499	14,549	5.0%
510150 SPECIAL PAY	8,375	8,100	9,300	1,200	14.8%
510210 SOCIAL SECURITY MATCHING	170,586	195,836	204,112	8,276	4.2%
510220 RETIREMENT CONTRIBUTIONS	302,378	358,280	387,063	28,784	8.0%
510230 HEALTH INS - EMPLOYER	418,673	528,627	523,887	(4,740)	-0.9%
510240 WORKERS COMPENSATION	136,568	129,252	137,036	7,784	6.0%
<b>PERSONNEL SERVICES Total</b>	<b>3,370,925</b>	<b>3,780,042</b>	<b>3,929,531</b>	<b>149,490</b>	<b>4.0%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	0	0	0	
530340 OTHER SERVICES	518,273	649,000	680,920	31,920	4.9%
530400 TRAVEL AND PER DIEM	2,030	4,100	4,750	650	15.9%
530420 TRANSPORTATION	877	3,600	4,050	450	12.5%
530430 UTILITIES	338,028	284,350	312,785	28,435	10.0%
530439 UTILITIES-OTHER	5,408	64,800	77,760	12,960	20.0%
530460 REPAIRS AND MAINTENANCE	596,194	802,154	982,612	180,458	22.5%
530510 OFFICE SUPPLIES	487	1,519	2,750	1,231	81.0%
530520 OPERATING SUPPLIES	605,475	765,200	869,150	103,950	13.6%
530521 EQUIPMENT \$1000-\$4999	14,057	8,899	3,900	(4,999)	-56.2%
530522 OPERATING SUPPLIES-TECH	3,334	26,000	29,979	3,979	15.3%
530540 BOOKS, DUES PUBLICATIONS	2,310	3,128	4,210	1,082	34.6%
530550 TRAINING	1,650	9,700	21,400	11,700	120.6%
<b>OPERATING EXPENDITURES Total</b>	<b>2,088,123</b>	<b>2,622,450</b>	<b>2,994,266</b>	<b>371,816</b>	<b>14.2%</b>
<b>BASE BUDGETS Total</b>	<b>5,459,048</b>	<b>6,402,492</b>	<b>6,923,798</b>	<b>521,306</b>	<b>8.1%</b>
CIP	4,422,488	5,100,000	3,650,000	(1,450,000)	-28.4%
FLEET	34,192	100,000	0	(100,000)	-100.0%
EQUIPMENT, OTHER	0	22,000	0	(22,000)	-100.0%
TECHNOLOGY	30,559	0	0	0	
GRANTS	438,225	0	0	0	
<b>TRAFFIC ENGINEERING Total</b>	<b>10,384,512</b>	<b>11,624,492</b>	<b>10,573,798</b>	<b>(1,050,694)</b>	<b>-9.0%</b>



# UTILITIES

## Department Message:

The Utilities Department operates water and wastewater utilities. Both utility systems provide high quality and cost-effective services to Seminole County customers. The Utilities Department provides timely responsiveness to its customers, operates each utility system to meet or exceed regulatory standards, and maintains a capital improvement program that ensures the utilities maintain current levels of service, plans for future growth, and changes in the regulatory environment.

The Utilities Department is comprised of four Programs, including Business Office; Utilities Engineering; Water Operations; and Wastewater Operations. The Business Office Program provides accounting, utilities customer service and billing, and management oversight of all programs in the Department. The Utilities Engineering Program assists in the planning, development and execution of water and wastewater capital and operational projects. The Water Operations Program provides water customers with potable drinking water supply and promotes water conservation. The Wastewater Operations Program provides wastewater customers with wastewater collection, treatment and reclaimed water that meets or exceeds all regulatory standards and is provided in a cost-effective manner.

The Utilities Operations Program’s mission is to provide present and future generations a sufficient supply of high-quality drinking water, maintain wastewater collections, and proper treatment and disposal of wastewater that meets or exceeds all regulatory standards that is provided in a cost-effective manner.

## Programs:

UTILITIES BUSINESS OFFICE

WATER UTILITIES ENGINEERING

WATER UTILITIES OPERATIONS

# UTILITIES

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 PROJECTED
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**GOAL # 8.1 :** To proactively ensure the reliability of the system, reduce service interruptions and to create cost efficiencies in the maintenance and repair of utility infrastructure.

**Not KSP specific**

8.1.1 *To perform preventive maintenance and inspections on 3,639 county owned fire hydrants annually, so as to ensure that all county owned fire hydrants are in proper working order and repair all non-operational hydrants.*

# of hydrants inspected and preventative maintenance performed per year	3,639	3,853	3,786	3,775	3,800
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8.1.2 *To reduce the amount of inflow and infiltration issues within the gravity sewer systems to reduce the unnecessary treatment of non-wastewater sources by conducting inspections of 25 miles of gravity sewer mains per year.*

Miles of gravity sewer mains inspected per year	25	25	25	25	25
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**GOAL # 8.2 :** To provide safe, reliable, high quality water and wastewater utility services that meet all regulatory standards and provide maximum customer satisfaction in a cost effective manner.

**Not KSP specific**

8.2.1 *Maintain 100% compliance with all state and federal regulatory standards.*

% of regulatory standards met	100%	100%	99%	99%	100%
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8.2.2 *Review 100% of engineering plans and inspect construction of new development that connects to County utilities.*

% of new developments reviewed and inspected	100%	100%	100%	100%	100%
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**GOAL # 8.3 :** To provide the highest quality water and utility services possible by ensuring excellent responsiveness to our customers of our systems through timely and accurate customer service efforts.

**Not KSP specific**

8.3.1 *Answer 90% of customer service calls presented.*

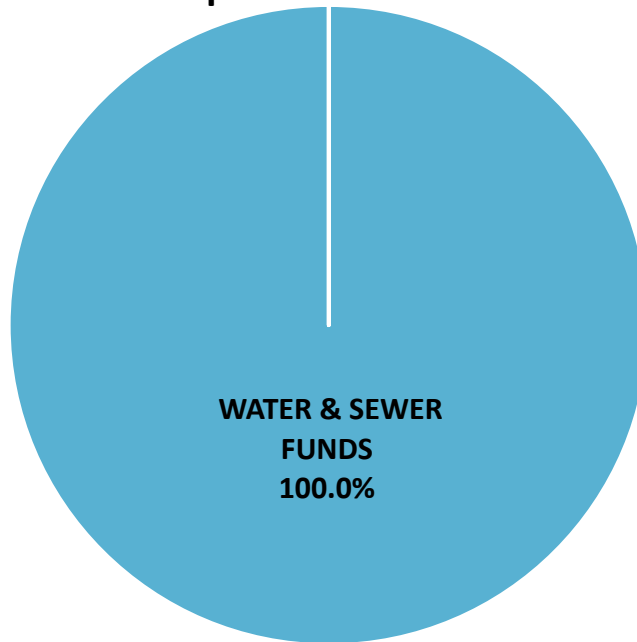
% of calls answered	86%	85%	84%	94%	90%
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8.3.2 *Maintain an average telephone hold time between 2-3 minutes.*

Average number seconds on hold	120	278	262	180	180
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# UTILITIES

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
UTILITIES BUSINESS OFFICE	2,166,495	2,381,734	2,535,027	153,293	6.4%
WATER UTILITIES ENGINEERING	11,732,137	20,320,440	20,342,099	21,659	0.1%
WATER UTILITIES OPERATIONS	53,644,440	34,346,247	35,714,047	1,367,800	4.0%
<b>BASE BUDGETS Total</b>	<b>67,543,073</b>	<b>57,048,420</b>	<b>58,591,172</b>	<b>1,542,752</b>	<b>2.7%</b>
<b>CIP</b>	<b>8,594,169</b>	<b>17,890,000</b>	<b>31,688,630</b>	<b>13,798,630</b>	<b>77.1%</b>
<b>FLEET</b>	<b>262,810</b>	<b>1,595,481</b>	<b>4,464,250</b>	<b>2,868,769</b>	<b>179.8%</b>
<b>EQUIPMENT, OTHER</b>	<b>166,992</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	
<b>TECHNOLOGY</b>	<b>510,567</b>	<b>1,131,000</b>	<b>2,875,000</b>	<b>1,744,000</b>	<b>154.2%</b>
<b>FACILITIES PROJECTS</b>	<b>186,672</b>	<b>380,000</b>	<b>50,000</b>	<b>(330,000)</b>	<b>-86.8%</b>
<b>GRANTS</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>(1,000,000)</b>	<b>-100.0%</b>
<b>Grand Total</b>	<b>77,264,283</b>	<b>79,044,901</b>	<b>97,819,052</b>	<b>18,774,151</b>	<b>23.8%</b>

# UTILITIES

## Utilities Business Office

### Program Message:

The Business Office provides the following functions in support of the mission of the Utilities and Environmental Services Departments:

- Administration
  - Provides leadership, strategic management and oversight of all operations
- Accounting
  - Operating and Capital Budgeting
  - Financial Analysis and Reporting
  - Bond Compliance and Coverage
  - Payroll and Accounts Payable
- Customer Service
  - Water and Sewer Customer Service
  - Solid Waste Customer Service
  - Water and Sewer Billing
  - Revenue Collection
- One-Stop Permitting
  - Water and Sewer Capacity Review and Approval

# UTILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
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## **UTILITIES BUSINESS OFFICE**

### BASE BUDGETS

#### PERSONNEL SERVICES

510120 REGULAR SALARIES & WAGES	925,253	983,859	1,166,125	182,266	18.5%
510140 OVERTIME	7,705	13,000	13,000	0	0.0%
510150 SPECIAL PAY	3,062	3,030	2,220	(810)	-26.7%
510210 SOCIAL SECURITY MATCHING	68,680	76,260	90,203	13,943	18.3%
510220 RETIREMENT CONTRIBUTIONS	154,545	158,371	160,715	2,343	1.5%
510230 HEALTH INS - EMPLOYER	217,651	281,368	269,735	(11,633)	-4.1%
510240 WORKERS COMPENSATION	1,587	1,491	1,529	38	2.6%
511000 CONTRA PERSONAL SERVICES	(22,983)	(60,000)	(60,000)	0	0.0%
<b>PERSONNEL SERVICES Total</b>	<b>1,355,498</b>	<b>1,457,379</b>	<b>1,643,527</b>	<b>186,148</b>	<b>12.8%</b>

#### OPERATING EXPENDITURES

530310 PROFESSIONAL SERVICES	43,357	38,500	33,500	(5,000)	-13.0%
530340 OTHER SERVICES	26,595	36,200	36,240	40	0.1%
530400 TRAVEL AND PER DIEM	0	600	500	(100)	-16.7%
530401 TRAVEL - TRAINING RELATED	1,079	2,000	2,000	0	0.0%
530402 TRAVEL - TRAINING NON-EMPL	0	0	0	0	
530420 TRANSPORTATION	1,370	1,425	1,390	(35)	-2.5%
530440 RENTAL AND LEASES	920	921	920	(1)	-0.1%
530460 REPAIRS AND MAINTENANCE	0	0	0	0	
530490 OTHER CHARGES/OBLIG	316,732	353,000	353,000	0	0.0%
530493 OTHER CHRGS/OB-BAD DEBT	28,608	100,000	75,000	(25,000)	-25.0%
530494 CREDIT CARD FEES	365,041	350,000	350,000	0	0.0%
530510 OFFICE SUPPLIES	4,816	5,000	5,000	0	0.0%
530520 OPERATING SUPPLIES	1,401	3,209	3,250	41	1.3%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	5,319	17,100	14,100	(3,000)	-17.5%
530540 BOOKS, DUES PUBLICATIONS	427	5,600	4,600	(1,000)	-17.9%
530550 TRAINING	15,077	10,800	12,000	1,200	11.1%
<b>OPERATING EXPENDITURES Total</b>	<b>810,742</b>	<b>924,355</b>	<b>891,500</b>	<b>(32,855)</b>	<b>-3.6%</b>

#### DEBT SERVICE

570727 GASB 87 INTEREST	255	0	0	0	
<b>DEBT SERVICE Total</b>	<b>255</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>BASE BUDGETS Total</b>	<b>2,166,495</b>	<b>2,381,734</b>	<b>2,535,027</b>	<b>153,293</b>	<b>6.4%</b>
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FLEET	0	100,000	0	(100,000)	-100.0%
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TECHNOLOGY	0	0	0	0	
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# UTILITIES

<b>EXCLUDES INTERNAL SERVICE CHARGES &amp; CONTRAS</b>	<b>FY23 ACTUALS</b>	<b>FY24 ADOPTED BUDGET</b>	<b>FY25 ADOPTED BUDGET</b>	<b>VARIANCE</b>	<b>%</b>
FACILITIES PROJECTS	0	200,000	0	(200,000)	-100.0%
<b>UTILITIES BUSINESS OFFICE Total</b>	<b>2,166,495</b>	<b>2,681,734</b>	<b>2,535,027</b>	<b>(146,707)</b>	<b>-5.5%</b>

# UTILITIES

## Water Utilities Engineering

### Program Message:

The Utilities Engineering team is responsible for project management (concept to completion) of all elements of Seminole County's utility capital improvement program. This service entails management of the planning, design, permitting and construction of all aspects of the potable (drinking) water, wastewater and reclaimed water systems within the County's four utility service areas. Our team ensures quality, cost effective utility infrastructure improvements complying with Federal and State regulations. Examples of the types of utility infrastructure managed include: water plants, wastewater plants, drinking water wells, wastewater pump stations, reclaimed water facilities and pipelines conveying water, waste and reclaimed water.

Utilities Engineering also provides services for County departmental design review and permitting, negotiating and monitoring utility interlocal agreements, MSBU support, updating and maintaining CAD details sheets and standards within the Engineering Manual, utility hydraulic modeling, publication and distribution of utility system maps, providing fire flow data support to Public Safety.

The Utility Inspection Team inspects County owned water, wastewater and reclaimed water infrastructure that is installed in unincorporated areas of Seminole County. These projects may be County capital improvement projects or private development projects where the infrastructure will become part of the County's utility system. Inspectors are responsible for observing the construction of the facilities to ensure compliance with contract documents and County standards. Inspectors observe taps to water mains and sewage force mains, as well as inspecting water mains, reclaimed water mains, sewage force mains, gravity sewer collection systems and wastewater pump stations. Inspectors also observe water main pressure testing, chlorination of water mains and bacteriological testing. They coordinate fire hydrant flow tests, backflow preventer certification, and wastewater pump station start-ups and acceptance testing. Prior to final acceptance of the project, they review record drawings and perform final inspections.

The Utilities Engineering Program provides the following functions:

- Project Management for CIP projects
- Water, Wastewater and Reclaimed Water Engineering
- Backflow Compliance and Testing
- Development Review, Support and Inspections
- Construction Engineering Inspection/County Agency Support
- Utilities Master Planning
- GIS Infrastructure Data Management

# UTILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>WATER UTILITIES ENGINEERING</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,235,303	1,661,948	1,606,912	(55,036)	-3.3%
510140 OVERTIME	16,412	30,000	30,000	0	0.0%
510150 SPECIAL PAY	3,100	3,600	4,800	1,200	33.3%
510210 SOCIAL SECURITY MATCHING	91,851	129,434	125,224	(4,210)	-3.3%
510220 RETIREMENT CONTRIBUTIONS	153,618	225,783	216,298	(9,485)	-4.2%
510230 HEALTH INS - EMPLOYER	230,216	338,425	294,648	(43,777)	-12.9%
510240 WORKERS COMPENSATION	26,669	28,624	48,466	19,842	69.3%
511000 CONTRA PERSONAL SERVICES	(297,534)	(275,000)	(275,000)	0	0.0%
<b>PERSONNEL SERVICES Total</b>	<b>1,459,633</b>	<b>2,142,815</b>	<b>2,051,349</b>	<b>(91,466)</b>	<b>-4.3%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	55,813	100,000	225,000	125,000	125.0%
530400 TRAVEL AND PER DIEM	1,788	3,000	2,000	(1,000)	-33.3%
530401 TRAVEL - TRAINING RELATED	0	750	750	0	0.0%
530420 TRANSPORTATION	0	200	200	0	0.0%
530460 REPAIRS AND MAINTENANCE	0	0	1,500	1,500	
530470 PRINTING AND BINDING	0	3,500	2,000	(1,500)	-42.9%
530490 OTHER CHARGES/OBLIG	2,726	15,500	16,000	500	3.2%
530510 OFFICE SUPPLIES	2,477	2,000	4,000	2,000	100.0%
530520 OPERATING SUPPLIES	3,065	6,500	5,000	(1,500)	-23.1%
530521 EQUIPMENT \$1000-\$4999	0	15,500	15,500	0	0.0%
530522 OPERATING SUPPLIES-TECH	1,260	90,000	90,000	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	10,309	10,500	10,500	0	0.0%
530550 TRAINING	2,825	20,000	15,000	(5,000)	-25.0%
<b>OPERATING EXPENDITURES Total</b>	<b>80,263</b>	<b>267,450</b>	<b>387,450</b>	<b>120,000</b>	<b>44.9%</b>
<b>CAPITAL OUTLAY</b>					
560650 CONSTRUCTION IN PROGRESS	0	0	0	0	
<b>CAPITAL OUTLAY Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEBT SERVICE</b>					
570710 PRINCIPAL	0	8,235,000	8,635,000	400,000	4.9%
570720 INTEREST	8,790,850	8,271,675	7,864,800	(406,875)	-4.9%
570727 GASB 87 INTEREST	191	0	0	0	
570730 OTHER DEBT SERVICE	1,200	3,500	3,500	0	0.0%
<b>DEBT SERVICE Total</b>	<b>8,792,241</b>	<b>16,510,175</b>	<b>16,503,300</b>	<b>(6,875)</b>	<b>0.0%</b>



## UTILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>INTERFUND TRANSFERS OUT</b>					
590910 TRANSFER OUT	1,400,000	1,400,000	1,400,000	0	0.0%
<b><i>INTERFUND TRANSFERS OUT Total</i></b>	<b><i>1,400,000</i></b>	<b><i>1,400,000</i></b>	<b><i>1,400,000</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>11,732,137</b>	<b>20,320,440</b>	<b>20,342,099</b>	<b>21,659</b>	<b>0.1%</b>
CIP	8,594,169	17,890,000	30,888,630	12,998,630	72.7%
FLEET	0	103,004	0	(103,004)	-100.0%
EQUIPMENT, OTHER	0	0	0	0	
TECHNOLOGY	501,881	1,131,000	2,300,000	1,169,000	103.4%
FACILITIES PROJECTS	126,450	100,000	10,000	(90,000)	-90.0%
GRANTS	0	1,000,000	0	(1,000,000)	-100.0%
<b>WATER UTILITIES ENGINEERING Total</b>	<b>20,954,638</b>	<b>40,544,444</b>	<b>53,540,729</b>	<b>12,996,285</b>	<b>32.1%</b>

# UTILITIES

## Water Utilities Operations

### Program Message:

The Seminole County Water Program pumps, treats, and delivers drinking water to 41,548 residential and commercial accounts through approximately 644 miles of water mains in unincorporated Seminole County. The average daily flow of treated water is 16.537 MGD, with permitted Consumptive Use Permit capacity of 23.710 MGD.

Water Operations reliably treats and delivers high quality water that complies and exceeds drinking water regulations. Providing our customers with safe, high quality drinking water is our highest priority. Our compliance division collects and tests about 3,200 water samples for bacteria each year as well as numerous samples for other chemical parameters to ensure the safety of your water. Other health and safety features of the water system include addition of fluoride, chlorine for disinfection purposes, ozone treatment (at 3 facilities), and maintaining almost 3,900 fire hydrants.

The Water Operations Program provides the following services and functions:

- Maintaining Compliance with all Regulatory Standards for Drinking Water
- Water Quality Complaint Resolution
- Distribution Flushing
- Sampling and Analysis of Systems to Verify Regulatory Compliance
- Operation and Maintenance of: Water Treatment Facilities and Water Distribution Systems
- Water Treatment Plant Tours
- Speakers Bureau outreach to Homeowner associations, schools, and civic organizations

At the other end of the water system, wastewater treatment plants clean the wastewater and recycle it as reclaimed water for irrigation. The use of reclaimed water enhances and helps preserve Florida's water supply for the future.

Raw sewage is collected and pumped through force mains to the treatment facility. The average daily influent flow to both wastewater plants is 4.904 million gallons. Larger particles such as rags and grit are removed before sending the sewage to the oxidation ditches for treatment. Microorganisms use the sewage for food and produce a stabilized sludge. The sludge is pressed into a cake-like substance. The monthly average is 944.5 tons of solids. These solids are then transported to the Seminole County Landfill.

The liquid, or effluent, is filtered, then treated before it is sent out as Public Access reclaimed water for irrigation purposes. Seminole County currently has 2,868 residential and commercial customers supplied with reclaimed water for irrigation needs. With an average daily flow of about 4.261 million gallons a day, this helps us conserve the potable water for drinking purposes.

The Wastewater Operations Program provides the following services:

- Wastewater Collection
- Wastewater Treatment
- Reclaimed Water
- Sampling and analysis of systems to verify regulatory compliance
- Surface Water Treatment

# UTILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>WATER UTILITIES OPERATIONS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	4,919,999	6,613,287	6,758,960	145,673	2.2%
510140 OVERTIME	699,320	615,000	615,000	0	0.0%
510150 SPECIAL PAY	5,125	5,400	6,600	1,200	22.2%
510210 SOCIAL SECURITY MATCHING	413,901	552,964	564,108	11,144	2.0%
510220 RETIREMENT CONTRIBUTIONS	688,313	972,459	1,002,563	30,104	3.1%
510230 HEALTH INS - EMPLOYER	1,107,823	1,781,926	1,769,787	(12,138)	-0.7%
510240 WORKERS COMPENSATION	138,456	134,095	132,473	(1,622)	-1.2%
511000 CONTRA PERSONAL SERVICES	(67,072)	(315,000)	(315,000)	0	0.0%
<b>PERSONNEL SERVICES Total</b>	<b>7,905,865</b>	<b>10,360,131</b>	<b>10,534,491</b>	<b>174,360</b>	<b>1.7%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	494,062	1,101,000	1,536,000	435,000	39.5%
530340 OTHER SERVICES	9,737,351	9,258,684	9,757,900	499,216	5.4%
530400 TRAVEL AND PER DIEM	21,300	42,700	31,700	(11,000)	-25.8%
530401 TRAVEL - TRAINING RELATED	18	53,000	26,000	(27,000)	-50.9%
530410 COMMUNICATIONS	6,960	7,500	8,000	500	6.7%
530420 TRANSPORTATION	149	2,000	2,500	500	25.0%
530430 UTILITIES	2,764,605	2,734,942	2,917,431	182,489	6.7%
530439 UTILITIES-OTHER	431,848	504,005	488,300	(15,705)	-3.1%
530440 RENTAL AND LEASES	3,598	63,000	53,000	(10,000)	-15.9%
530460 REPAIRS AND MAINTENANCE	3,415,914	6,017,500	5,683,500	(334,000)	-5.6%
530461 R&M - MAINT OPS	615,635	627,000	627,000	0	0.0%
530470 PRINTING AND BINDING	336	1,000	1,000	0	0.0%
530490 OTHER CHARGES/OBLIG	32,049	32,125	35,625	3,500	10.9%
530510 OFFICE SUPPLIES	6,959	34,550	59,550	25,000	72.4%
530520 OPERATING SUPPLIES	562,349	599,650	551,150	(48,500)	-8.1%
530521 EQUIPMENT \$1000-\$4999	40,440	21,000	10,000	(11,000)	-52.4%
530522 OPERATING SUPPLIES-TECH	131,096	309,100	299,100	(10,000)	-3.2%
530525 CHEMICALS	1,420,387	2,352,500	2,918,000	565,500	24.0%
530540 BOOKS, DUES PUBLICATIONS	10,216	29,360	23,300	(6,060)	-20.6%
530550 TRAINING	38,210	195,500	150,500	(45,000)	-23.0%
530570 DEPRECIATION-BUILDING	1,827,021	0	0	0	
530580 DEPRECIATION-EQUIPMENT	2,788,569	0	0	0	
530590 DEPRECIATION-OTHER	3,427,107	0	0	0	
530690 DEPRECIATION-OTH INFRASTRU	17,962,331	0	0	0	
<b>OPERATING EXPENDITURES Total</b>	<b>45,738,511</b>	<b>23,986,116</b>	<b>25,179,556</b>	<b>1,193,440</b>	<b>5.0%</b>

## UTILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>DEBT SERVICE</b>					
570727 GASB 87 INTEREST	64	0	0	0	
<i>DEBT SERVICE Total</i>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>53,644,440</b>	<b>34,346,247</b>	<b>35,714,047</b>	<b>1,367,800</b>	<b>4.0%</b>
CIP	0	0	800,000	800,000	
FLEET	262,810	1,392,477	4,464,250	3,071,773	220.6%
EQUIPMENT, OTHER	166,992	0	150,000	150,000	
TECHNOLOGY	8,686	0	575,000	575,000	
FACILITIES PROJECTS	60,222	80,000	40,000	(40,000)	-50.0%
GRANTS	0	0	0	0	
<b>WATER UTILITIES OPERATIONS Total</b>	<b>54,143,149</b>	<b>35,818,724</b>	<b>41,743,297</b>	<b>5,924,573</b>	<b>16.5%</b>

# ENVIRONMENTAL SERVICES

## Department Message:

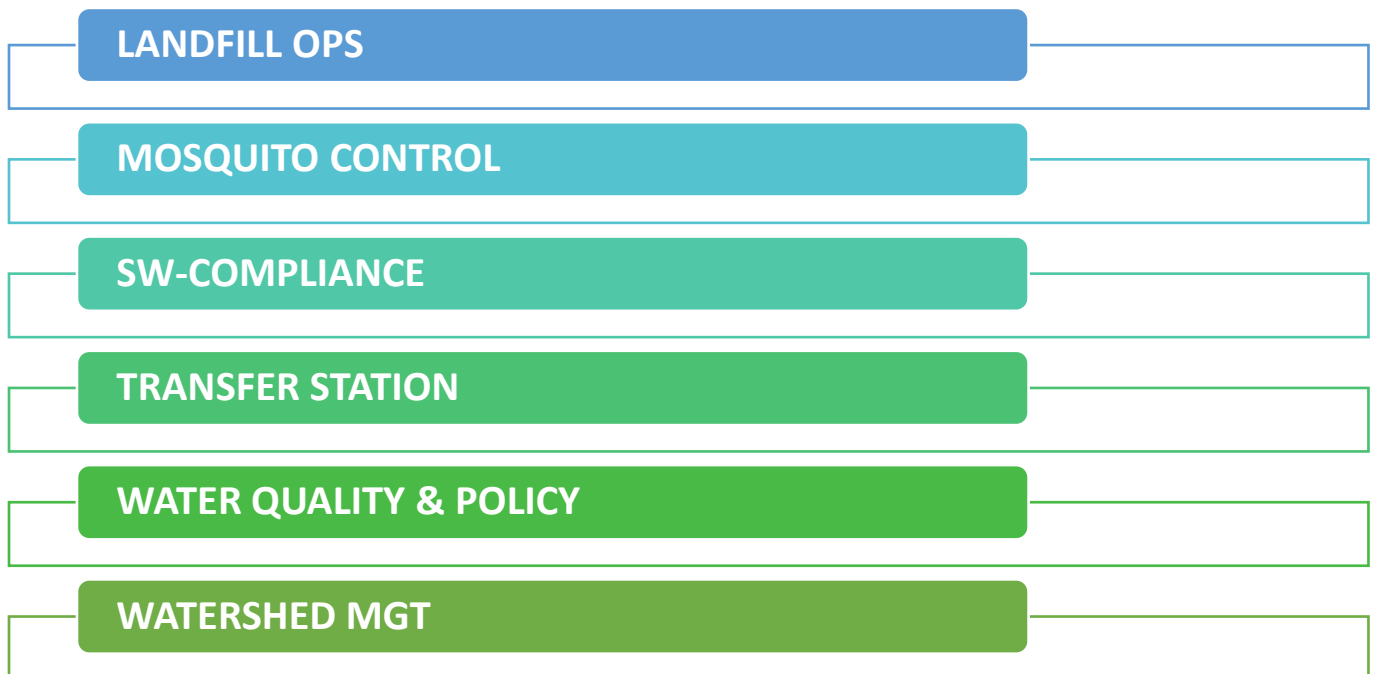
The Environmental Services Department is comprised of Solid Waste Management, Watershed Management and Water Policy. The Department's mission is to protect public health and support a thriving community in Seminole County by establishing and maintaining high quality, cost effective and environmentally responsible programs and projects related to Solid Waste, Watershed Management, Mosquito Control, and a Holistic Approach to Water Resource Management.

**Solid Water Management Division-** The Solid Waste Management Division (SWMD) is comprised of the three Programs, Central Transfer Station Operations; Landfill Operations; and Solid Waste Compliance and Program Management. The Central Transfer Station Operations Program provides a centrally located facility for waste delivery in order to make solid waste disposal more efficient for the citizens. The Landfill Operations Program provides a responsible and environmentally compliant means for disposal of municipal solid waste in Seminole County. The Solid Waste Compliance and Program Management supports operations, provides customer service, and oversees environmental compliance to support the Environmental Services Solid Waste Department's mission.

**Watershed Division-** The Watershed Management Division is responsible for watershed monitoring and assessment, lake management, and mosquito control throughout Seminole County. The Division's mission is to protect, conserve and restore Seminole County's water resources through education, proven leadership, and best practices in watershed management using sound science and a collaborative, comprehensive process.

**Water Policy Program –** The Water Policy Program is a Key Strategic Priority within Seminole County and serves to drive water resource policy and practices to address and manage all water as connected, finite, and valuable. The protection and preservation of water resources can be achieved by educating stakeholders on the connection of all water and the impact each of us have on them.

## Programs:



# ENVIRONMENTAL SERVICES

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 9.1** : To minimize the impact of mosquitos and spread of mosquito borne diseases for the residents of Seminole County.

**Not KSP specific**

9.1.1 *Continue to enhance the Mosquito Control Program through expanded surveillance and monitoring activities; and continue to minimize the impacts of mosquito borne diseases through inspections, larviciding and adulticiding.*

# of service requests completed	1,934	1,642	2,654	2,484	2,800
Total acres fogged	229,754	131,175	166,259	225,000	225,000
Total acres larvicided	8,293	13,788	11,079	3,454	12,500

**GOAL # 9.2** : To provide Seminole County’s citizens and businesses with a high level of solid waste management services at a low operating cost, and to protect the county’s environment through public outreach and education.

**Not KSP specific**

9.2.1 *Ensure that all solid waste activities are in full compliance with applicable Federal, State and local regulations and are provided to the citizens in a cost-effective and efficient manner.*

# of county employees trained in environmental management per year	505	550	426	423	450
# of environmental inspections or investigations conducted per year	300	330	556	605	600
Residential recycling tons processed per year	15,000	10,548	17,873	19,087	19,000
Tons of waste disposed or recycled at landfill	440,000	442,458	396,905	418,265	420,000
Tons of waste managed per operations hour worked	3	3	110	115	115
Tons of waste processed through transfer station	350,000	355,987	230,094	267,704	260,000

# ENVIRONMENTAL SERVICES

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 9.3 :** To protect and preserve water resources in Seminole County by shifting perspectives on water management and viewing all water holistically through implementing programs and projects that address multiple sources of water and expanding stakeholder knowledge on the connections between all water.

**KSP #10**

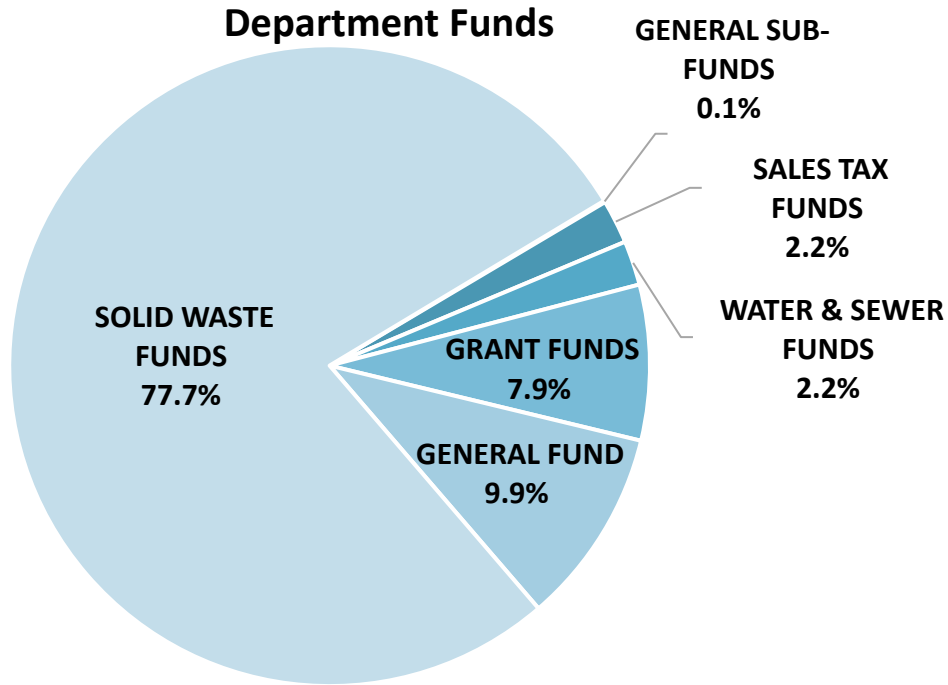
9.3.1 <i>Collaborate and enhance educational programs within the Environmental Services Department by engaging with internal programs and external stakeholders to expand the reach of the Holistic Water Policy Programs goals through expanding community knowledge.</i>					
# stakeholder engagement and outreach events attended				2	10
9.3.2 <i>Promote the use of low flow and water efficient irrigation technology to Seminole County water utility customers as an incentive to conserve potable water by issuing rebates for toilets and smart irrigation control systems.</i>					
# of rebates issued				36	100
9.3.3 <i>Promote outdoor water conservation best management practices by analyzing the outdoor water use in Seminole County through the H2OSAV software and targeting high water users for participation in the Irrigation Evaluation Program to conserve potable and reclaimed water use throughout the County.</i>					
# of irrigation evaluations				1,589	1,600

**GOAL # 9.4 :** To protect and improve the water quality of Seminole County’s surface water resources through educational outreach, collaboration with other stakeholders, restoration activities and implementing structural and non-structural projects.

**KSP #1, #3 & #9**

9.4.1 <i>Continue to expand and enhance the educational outreach programs; implement newly adopted Fertilizer Ordinance through educational outreach and informational campaign; and continue to monitor and analyze the long term water quality trends through water chemistry and biological monitoring.</i>					
# of established MSBU’s managed	21	23	23	24	25
# of volunteer hours	2,171	4,189	4,570	4,864	4,900
# of waterbodies monitored	453	497	500	510	530
Total number of water chemistry samples collected	8,161	8,957	8,857	9,322	9,700
# of Shoreline Alteration Permits Issued				4	10
# of Shoreline Protection Permit Resident Inquiries				42	50
# of Shoreline Protection Permit Site Visits				90	95

# ENVIRONMENTAL SERVICES



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
LANDFILL OPS	5,789,185	2,498,277	2,812,198	313,921	12.6%
MOSQUITO CONTROL	697,733	856,002	978,766	122,763	14.3%
SW-COMPLIANCE	5,331,434	6,257,056	6,421,172	164,116	2.6%
TRANSFER STATION	2,121,206	2,496,130	2,400,358	(95,773)	-3.8%
WATER QUALITY & POLICY	242,162	332,077	648,005	315,928	95.1%
WATERSHED MGT	1,345,223	1,823,677	1,556,339	(267,337)	-14.7%
<b>BASE BUDGETS Total</b>	<b>15,526,942</b>	<b>14,263,219</b>	<b>14,816,837</b>	<b>553,618</b>	<b>3.9%</b>
<b>CIP</b>	<b>2,019,887</b>	<b>260,000</b>	<b>4,650,000</b>	<b>4,390,000</b>	<b>1688.5%</b>
<b>FLEET</b>	<b>3,996,275</b>	<b>2,245,976</b>	<b>3,124,320</b>	<b>878,344</b>	<b>39.1%</b>
<b>EQUIPMENT, OTHER</b>	<b>8,636,059</b>	<b>57,000</b>	<b>50,000</b>	<b>(7,000)</b>	<b>-12.3%</b>
<b>TECHNOLOGY</b>	<b>29,419</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>FACILITIES PROJECTS</b>	<b>9,650</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	
<b>GRANTS</b>	<b>221,435</b>	<b>1,078,579</b>	<b>2,273,306</b>	<b>1,194,727</b>	<b>110.8%</b>
<b>Grand Total</b>	<b>30,439,666</b>	<b>17,904,774</b>	<b>25,134,463</b>	<b>7,229,689</b>	<b>40.4%</b>



# ENVIRONMENTAL SERVICES

## Landfill Operations

### Program Message:

The Osceola Road Solid Waste Management Facility – Class I Landfill provides responsible and environmentally compliant means for disposal of municipal solid waste in Seminole County. The landfill receives all solid waste and yard trash for Seminole County, City of Maitland, and City of Winter Park. Waste is managed and disposed of in accordance with five separate permits as confirmed by regular site inspections.

Major services and permits include:

- Landfill operations receive and manage incoming garbage, yard waste, C&D, and waste tires; with 418,265 tons of waste managed in FY24
- Shuttling of waste between landfill, Staging Area, and Citizens Areas; with approximately 16,000 trailers of garbage were managed by staff in FY24
- Leachate management: 20,518,730 gallons of leachate hauled from landfill for offsite treatment in FY24
- Solid Waste Operation Permit 2024 – Landfill (0128543-016-SO-MM) authorized by FDEP
- Solid Waste Operation Permit 2024 – Waste Processing Facility C&D Recycling Operations (0128543-015-SO-31) authorized by FDEP
- Title V Air Operation Permit 2023(1170084-011-AV) authorized by FDEP
- Stormwater Discharge Associated with Industrial Activity (FLR05C057-004) authorized by FDEP in 2023
  - Seminole County Industrial User Permit 2024 (0197)

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>LANDFILL OPS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	750,314	965,586	1,147,188	181,601	18.8%
510140 OVERTIME	380,648	125,000	125,000	0	0.0%
510150 SPECIAL PAY	100	0	1,200	1,200	
510210 SOCIAL SECURITY MATCHING	82,540	83,430	97,322	13,893	16.7%
510220 RETIREMENT CONTRIBUTIONS	144,221	151,642	177,164	25,523	16.8%
510230 HEALTH INS - EMPLOYER	237,169	342,146	387,093	44,947	13.1%
510240 WORKERS COMPENSATION	49,320	45,574	47,331	1,757	3.9%
<b>PERSONNEL SERVICES Total</b>	<b>1,644,311</b>	<b>1,713,377</b>	<b>1,982,298</b>	<b>268,921</b>	<b>15.7%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	0	0	0	
530340 OTHER SERVICES	4,195	1,000	1,000	0	0.0%
530400 TRAVEL AND PER DIEM	528	400	400	0	0.0%
530401 TRAVEL - TRAINING RELATED	0	500	500	0	0.0%
530440 RENTAL AND LEASES	25,068	100,000	100,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	939,383	600,000	675,000	75,000	12.5%
530490 OTHER CHARGES/OBLIG	66,423	0	0	0	
530510 OFFICE SUPPLIES	807	0	0	0	
530520 OPERATING SUPPLIES	84,895	65,000	35,000	(30,000)	-46.2%
530521 EQUIPMENT \$1000-\$4999	17,360	5,000	5,000	0	0.0%
530530 ROAD MATERIALS & SUPPLIES	0	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	0	3,000	3,000	0	0.0%
530550 TRAINING	2,500	10,000	10,000	0	0.0%
530570 DEPRECIATION-BUILDING	128,268	0	0	0	
530580 DEPRECIATION-EQUIPMENT	2,081,668	0	0	0	
530590 DEPRECIATION-OTHER	793,778	0	0	0	
<b>OPERATING EXPENDITURES Total</b>	<b>4,144,873</b>	<b>784,900</b>	<b>829,900</b>	<b>45,000</b>	<b>5.7%</b>
<b>BASE BUDGETS Total</b>	<b>5,789,185</b>	<b>2,498,277</b>	<b>2,812,198</b>	<b>313,921</b>	<b>12.6%</b>
CIP	253,421	10,000	100,000	90,000	900.0%
FLEET	1,756,366	980,501	1,158,290	177,789	18.1%
EQUIPMENT, OTHER	17,333	0	0	0	
TECHNOLOGY	0	0	0	0	

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FACILITIES PROJECTS	9,650	0	0	0	
<b>LANDFILL OPS Total</b>	<b>7,825,954</b>	<b>3,488,778</b>	<b>4,070,488</b>	<b>581,710</b>	<b>16.7%</b>

# ENVIRONMENTAL SERVICES

## Mosquito Control

### Program Message:

The Mosquito Control Program is a state approved, science-based, integrated pest management program that delivers a countywide, consolidated means for preventing the transmission of West Nile Virus, Encephalitis, and other mosquito borne diseases through a variety of prevention and reduction activities.

The program provides the following services, which have the ultimate purpose of protecting the well-being of humans, domestic animals and wildlife by minimizing the transmission of mosquito-borne diseases:

- Public Outreach/Education
- Countywide larviciding and adulticiding (fogging)
- Mosquito abatement
- Testing and monitoring to determine effectiveness of control operations, sources of mosquitoes, species of mosquitoes, as well as determining appropriate larvae and adult mosquito control measures
- Assist property owners in abating breeding places by providing inspections and educational services

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>MOSQUITO CONTROL</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	336,624	437,282	458,369	21,087	4.8%
510125 PART-TIME PERSONNEL	20,043	0	0	0	
510140 OVERTIME	34,210	9,398	9,398	0	0.0%
510150 SPECIAL PAY	300	0	1,200	1,200	
510210 SOCIAL SECURITY MATCHING	29,256	34,171	35,784	1,613	4.7%
510220 RETIREMENT CONTRIBUTIONS	48,564	60,614	63,757	3,142	5.2%
510230 HEALTH INS - EMPLOYER	82,148	114,434	108,656	(5,778)	-5.0%
510240 WORKERS COMPENSATION	19,525	20,216	20,910	694	3.4%
511000 CONTRA PERSONAL SERVICES	(69,024)	(59,176)	0	59,176	-100.0%
<b>PERSONNEL SERVICES Total</b>	<b>501,645</b>	<b>616,939</b>	<b>698,074</b>	<b>81,134</b>	<b>13.2%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	0	50,000	0	(50,000)	-100.0%
530400 TRAVEL AND PER DIEM	637	735	300	(435)	-59.2%
530420 TRANSPORTATION	182	200	200	0	0.0%
530460 REPAIRS AND MAINTENANCE	7,026	7,000	7,000	0	0.0%
530490 OTHER CHARGES/OBLIG	7,496	2,500	2,800	300	12.0%
530510 OFFICE SUPPLIES	1,000	1,000	1,000	0	0.0%
530520 OPERATING SUPPLIES	179,747	174,800	259,000	84,200	48.2%
530522 OPERATING SUPPLIES-TECH	0	2,828	10,392	7,564	267.5%
<b>OPERATING EXPENDITURES Total</b>	<b>196,088</b>	<b>239,063</b>	<b>280,692</b>	<b>41,629</b>	<b>17.4%</b>
<b>BASE BUDGETS Total</b>	<b>697,733</b>	<b>856,002</b>	<b>978,766</b>	<b>122,763</b>	<b>14.3%</b>
FLEET	129,752	0	0	0	
EQUIPMENT, OTHER	19,400	22,000	0	(22,000)	-100.0%
GRANTS	78,579	78,579	61,856	(16,723)	-21.3%
<b>MOSQUITO CONTROL Total</b>	<b>925,463</b>	<b>956,581</b>	<b>1,040,622</b>	<b>84,040</b>	<b>8.8%</b>

# ENVIRONMENTAL SERVICES

## Solid Waste - Compliance

### Program Message:

Solid Waste Compliance and Program Management manages operations and oversees environmental compliance to support the Environmental Services Solid Waste Department's mission.

To maintain compliance, Scale Operators document the amount, type, and source for each incoming waste load in accordance with Chapter 62-701, F.A.C., conduct financial transactions as required, and direct customers to the appropriate location for service on the facility. Scale houses are located at the ingress/egress for the transfer station and landfill.

The Environmental Compliance Assistance and Pollution Prevention Program (ECAP3) is responsible for overseeing and coordinating environmental compliance for solid waste and assist with environmental compliance throughout the County. The Small Quantity Generator Program is state mandated under Florida Statute 403.7225 and requires compliance assistance for businesses that potentially generate hazardous waste to educate and achieve compliance with waste management regulations. Additionally, ECAP3 manages household hazardous waste, electronic and other specialty recycling (i.e., shoes, political signs) and provides environmental training and internal audits to assist other County departments with countywide compliance.

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>SW-COMPLIANCE</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,369,836	1,590,440	1,619,143	28,703	1.8%
510130 OTHER PERSONAL SERVICES	0	0	0	0	
510140 OVERTIME	188,621	100,000	100,000	0	0.0%
510150 SPECIAL PAY	2,065	2,070	2,430	360	17.4%
510210 SOCIAL SECURITY MATCHING	113,272	129,319	131,514	2,196	1.7%
510220 RETIREMENT CONTRIBUTIONS	209,295	239,149	251,286	12,137	5.1%
510230 HEALTH INS - EMPLOYER	323,304	445,373	470,153	24,780	5.6%
510240 WORKERS COMPENSATION	34,983	32,456	35,495	3,039	9.4%
511000 CONTRA PERSONAL SERVICES	(22,871)	0	0	0	
<b>PERSONNEL SERVICES Total</b>	<b>2,218,505</b>	<b>2,538,806</b>	<b>2,610,022</b>	<b>71,216</b>	<b>2.8%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	280,790	348,000	397,500	49,500	14.2%
530340 OTHER SERVICES	2,379,163	2,682,500	2,608,000	(74,500)	-2.8%
530400 TRAVEL AND PER DIEM	316	150	150	0	0.0%
530401 TRAVEL - TRAINING RELATED	182	4,800	4,800	0	0.0%
530420 TRANSPORTATION	30	150	150	0	0.0%
530430 UTILITIES	115,541	125,000	127,100	2,100	1.7%
530439 UTILITIES-OTHER	119,010	97,500	202,500	105,000	107.7%
530440 RENTAL AND LEASES	364	18,200	18,200	0	0.0%
530460 REPAIRS AND MAINTENANCE	97,477	256,500	240,500	(16,000)	-6.2%
530470 PRINTING AND BINDING	6,369	11,000	14,300	3,300	30.0%
530490 OTHER CHARGES/OBLIG	1,496	2,000	2,000	0	0.0%
530493 OTHER CHRGS/OB-BAD DEBT	11,261	1,000	1,000	0	0.0%
530494 CREDIT CARD FEES	47,289	44,000	52,000	8,000	18.2%
530510 OFFICE SUPPLIES	5,587	7,500	7,500	0	0.0%
530520 OPERATING SUPPLIES	19,695	50,800	68,300	17,500	34.4%
530521 EQUIPMENT \$1000-\$4999	8,589	27,000	24,000	(3,000)	-11.1%
530522 OPERATING SUPPLIES-TECH	7,600	11,000	16,000	5,000	45.5%
530540 BOOKS, DUES PUBLICATIONS	3,265	5,150	6,150	1,000	19.4%
530550 TRAINING	8,777	26,000	21,000	(5,000)	-19.2%
<b>OPERATING EXPENDITURES Total</b>	<b>3,112,801</b>	<b>3,718,250</b>	<b>3,811,150</b>	<b>92,900</b>	<b>2.5%</b>
<b>DEBT SERVICE</b>					
570727 GASB 87 INTEREST	127	0	0	0	
<b>DEBT SERVICE Total</b>	<b>127</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>5,331,434</b>	<b>6,257,056</b>	<b>6,421,172</b>	<b>164,116</b>	<b>2.6%</b>

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
CIP	623,462	250,000	3,950,000	3,700,000	1480.0%
FLEET	112,344	100,000	0	(100,000)	-100.0%
EQUIPMENT, OTHER	8,491,972	35,000	10,000	(25,000)	-71.4%
TECHNOLOGY	0	0	0	0	
FACILITIES PROJECTS	0	0	200,000	200,000	
<b>SW-COMPLIANCE Total</b>	<b>14,559,212</b>	<b>6,642,056</b>	<b>10,581,172</b>	<b>3,939,116</b>	<b>59.3%</b>



# ENVIRONMENTAL SERVICES

## Transfer Station

### Program Message:

The Central Transfer Station provides a centrally located facility for solid waste delivery to make solid waste disposal more efficient. Approximately 60% of all solid waste disposed of at the County's landfill first passes through the transfer station. The facility operates in accordance with the following state permits, as confirmed by regular site inspections. The Program's administrative offices for customer service staff, and environmental compliance and program management are based out of the transfer station.

Major services and permits include:

- Receive and process incoming garbage, yard waste and recyclables; with 51,084 customers serviced at the transfer station in FY24
- County staff manages and transfers garbage and yard waste to the landfill; with 267,704 tons of waste transferred in FY24
- Receive and process curbside recycling; with 19,087 tons of recyclables received and sent offsite for recycling in for FY24
- Solid Waste Operating Permit 2024 – Waste Processing Facility (0024066-006-SO-31) authorized by FDEP
- Stormwater Discharge Associated with Industrial Activity (FLR05H280-002) authorized by FDEP in 2024

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>TRANSFER STATION</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,051,871	1,294,380	1,242,866	(51,515)	-4.0%
510130 OTHER PERSONAL SERVICES	35	0	0	0	
510140 OVERTIME	370,588	325,000	325,000	0	0.0%
510150 SPECIAL PAY	2,675	3,600	2,400	(1,200)	-33.3%
510210 SOCIAL SECURITY MATCHING	103,593	123,883	119,942	(3,941)	-3.2%
510220 RETIREMENT CONTRIBUTIONS	189,378	233,391	222,769	(10,621)	-4.6%
510230 HEALTH INS - EMPLOYER	277,848	395,160	374,810	(20,351)	-5.1%
510240 WORKERS COMPENSATION	69,750	64,217	52,571	(11,646)	-18.1%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>2,065,738</b>	<b>2,439,630</b>	<b>2,340,358</b>	<b>(99,273)</b>	<b>-4.1%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	3,765	1,000	1,000	0	0.0%
530400 TRAVEL AND PER DIEM	361	3,000	3,000	0	0.0%
530401 TRAVEL - TRAINING RELATED	0	500	500	0	0.0%
530440 RENTAL AND LEASES	2,025	5,500	4,000	(1,500)	-27.3%
530460 REPAIRS AND MAINTENANCE	19,016	5,000	5,000	0	0.0%
530510 OFFICE SUPPLIES	0	0	0	0	
530520 OPERATING SUPPLIES	27,001	27,000	34,000	7,000	25.9%
530521 EQUIPMENT \$1000-\$4999	0	1,500	1,500	0	0.0%
530522 OPERATING SUPPLIES-TECH	0	2,000	2,000	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	0	1,000	1,000	0	0.0%
530550 TRAINING	3,300	10,000	8,000	(2,000)	-20.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>55,468</b>	<b>56,500</b>	<b>60,000</b>	<b>3,500</b>	<b>6.2%</b>
<b>BASE BUDGETS Total</b>	<b>2,121,206</b>	<b>2,496,130</b>	<b>2,400,358</b>	<b>(95,773)</b>	<b>-3.8%</b>
FLEET	1,920,195	1,165,475	1,942,930	777,455	66.7%
EQUIPMENT, OTHER	32,228	0	0	0	
TECHNOLOGY	0	0	20,000	20,000	
FACILITIES PROJECTS	0	0	0	0	
<b>TRANSFER STATION Total</b>	<b>4,073,629</b>	<b>3,661,605</b>	<b>4,363,288</b>	<b>701,682</b>	<b>19.2%</b>

# ENVIRONMENTAL SERVICES

## Water Quality & Policy

### Program Message:

Seminole County as Florida's Natural Choice has always placed the protection of water resources as one of its top priorities. In 2021 the Board of County Commissioners set the implementation of a Holistic Water Policy as a Key Strategic Priority to protect and preserve water resources within Seminole County. The Holistic Water Policy (HWP) will create sustainable long-term solutions to water challenges by shifting perspectives on water management and viewing all water as one water. This can be achieved by protecting limited water resources, enhancing the environment, and advancing community knowledge about how groundwater, potable water, wastewater, reclaimed water, surface water and stormwater are all connected. The goals within the HWP are focused on creating sustainable and resilient water resources in Seminole County, today and for future generations to come.

### Enhance Water Conservation

The Seminole County Water Conservation Program promotes the efficient use of all water sources within Seminole County through providing education and outreach materials, incentives and irrigation evaluations. The Water Conservation Program offers a tool kit of best management practices to the community to make informed decisions on their water use to save our protect and conserve our vital water resources in Seminole County.

- Attend and Offer Educational Outreach to HOAs, Schools, and Community Events
- Create Goals and Metrics for Yearly Water Savings
- Analysis of Customer Water Use through Data Driven Approaches
- Irrigation Evaluations and Rain Sensor Installation
- Rebate Program for Indoor and Outdoor Water Savings
- Promote Efficient Use of All Water Sources
- Create and maintain visible Florida-Friendly demonstration gardens
- Support Volunteer Workdays: SERV Events
- Protect and Enhance Healthy Waterways
- Maintain a Reliable and Resilient Water Utility

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>WATER QUALITY &amp; POLICY</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	50,481	52,414	216,365	163,951	312.8%
510140 OVERTIME	3,646	3,000	3,000	0	0.0%
510150 SPECIAL PAY	0	0	1,650	1,650	
510210 SOCIAL SECURITY MATCHING	4,150	4,239	16,781	12,542	295.9%
510220 RETIREMENT CONTRIBUTIONS	6,716	7,520	47,009	39,489	525.1%
510230 HEALTH INS - EMPLOYER	10,841	12,541	22,540	10,000	79.7%
510240 WORKERS COMPENSATION	1,308	1,283	2,924	1,641	127.9%
<b>PERSONNEL SERVICES Total</b>	<b>77,142</b>	<b>80,997</b>	<b>310,270</b>	<b>229,273</b>	<b>283.1%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	154,809	165,000	259,935	94,935	57.5%
530400 TRAVEL AND PER DIEM	5	100	4,000	3,900	3900.0%
530401 TRAVEL - TRAINING RELATED	0	0	0	0	
530420 TRANSPORTATION	0	30	300	270	900.0%
530460 REPAIRS AND MAINTENANCE	0	5,000	10,000	5,000	100.0%
530490 OTHER CHARGES/OBLIG	0	53,200	31,500	(21,700)	-40.8%
530510 OFFICE SUPPLIES	0	250	1,000	750	300.0%
530520 OPERATING SUPPLIES	1,306	10,000	10,000	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	0	500	2,000	1,500	300.0%
530550 TRAINING	900	2,000	4,000	2,000	100.0%
<b>OPERATING EXPENDITURES Total</b>	<b>157,020</b>	<b>236,080</b>	<b>322,735</b>	<b>86,655</b>	<b>36.7%</b>
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	8,000	15,000	15,000	0	0.0%
<b>GRANTS &amp; AIDS Total</b>	<b>8,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.0%</b>
<b>BASE BUDGETS Total</b>	<b>242,162</b>	<b>332,077</b>	<b>648,005</b>	<b>315,928</b>	<b>95.1%</b>
<b>WATER QUALITY &amp; POLICY Total</b>	<b>242,162</b>	<b>332,077</b>	<b>648,005</b>	<b>315,928</b>	<b>95.1%</b>

# ENVIRONMENTAL SERVICES

## Watershed Management

### Program Message:

The Watershed Management Program provides watershed monitoring and assessment of surface waters in Seminole County. Long term monitoring is used to analyze the health of County waterbodies and maintain compliance with State and Federal guidelines, including the National Pollutant Discharge Elimination System (NPDES).

The program promotes remediation of undesirable lake conditions by facilitating stewardships (with lake associations) and partnerships among various stakeholders including fellow neighbors, landowners, community groups, and local and state government professionals working together to protect, improve and manage lakes within the County. The LMP offers options that are understandable and responsive to undesirable lake conditions affecting water quality and biological habitats, as well as recreational uses.

The Water Quality and Lake Management programs provide the following services and activities, which have the ultimate purpose of keeping the County's natural water bodies healthy, and to protect, conserve and restore Seminole County's natural water resources through a multi-pronged approach, including:

- Pollution prevention and reduction
- Pollution detection, tracking, forecasting and assessment
- Environmental impact and restoration assessments
- Providing and participating in public education to maintain and improve water quality
- Providing leadership and guidance in watershed management through sound science and a collaborative, comprehensive process
- Watershed awareness, education, training, volunteer opportunities and projects
- Environmental regulatory compliance, intergovernmental and interdepartmental coordination and assistance
- Waterbody restoration, enhancement and maintenance
- Maintaining water quality, meteorologic and hydrologic systems
- Actively manage Aquatic Weed Control/Lake Management MSBU waterbodies, as well as numerous county park shorelines and ponds.
- Conduct detailed nutrient and hydrologic studies of surface water and groundwater systems
- Implement the Shoreline Protection Ordinance
- Develop, implement, and manage water quality related capital improvement and restoration projects

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>WATERSHED MGT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	554,698	848,294	701,117	(147,177)	-17.3%
510125 PART-TIME PERSONNEL	33,948	0	0	0	
510140 OVERTIME	4,966	4,994	4,994	0	0.0%
510150 SPECIAL PAY	565	600	1,800	1,200	200.0%
510210 SOCIAL SECURITY MATCHING	42,421	65,277	54,017	(11,259)	-17.2%
510220 RETIREMENT CONTRIBUTIONS	73,341	107,810	96,243	(11,567)	-10.7%
510230 HEALTH INS - EMPLOYER	149,835	217,198	208,534	(8,664)	-4.0%
510240 WORKERS COMPENSATION	15,661	12,997	29,365	16,368	125.9%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>875,433</i></b>	<b><i>1,257,169</i></b>	<b><i>1,096,070</i></b>	<b><i>(161,099)</i></b>	<b><i>-12.8%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	109,168	130,000	140,000	10,000	7.7%
530340 OTHER SERVICES	244,863	233,398	206,500	(26,898)	-11.5%
530400 TRAVEL AND PER DIEM	600	630	300	(330)	-52.4%
530401 TRAVEL - TRAINING RELATED	2,375	4,100	6,000	1,900	46.3%
530420 TRANSPORTATION	192	300	250	(50)	-16.7%
530460 REPAIRS AND MAINTENANCE	39,476	95,000	42,620	(52,380)	-55.1%
530490 OTHER CHARGES/OBLIG	14,434	18,000	18,000	0	0.0%
530510 OFFICE SUPPLIES	1,000	1,000	1,000	0	0.0%
530520 OPERATING SUPPLIES	43,728	49,000	36,000	(13,000)	-26.5%
530521 EQUIPMENT \$1000-\$4999	3,949	5,000	0	(5,000)	-100.0%
530522 OPERATING SUPPLIES-TECH	5,397	24,000	2,799	(21,201)	-88.3%
530540 BOOKS, DUES PUBLICATIONS	2,225	2,280	2,300	20	0.9%
530550 TRAINING	2,383	3,800	4,500	700	18.4%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>469,790</i></b>	<b><i>566,508</i></b>	<b><i>460,269</i></b>	<b><i>(106,239)</i></b>	<b><i>-18.8%</i></b>
<b>BASE BUDGETS Total</b>	<b>1,345,223</b>	<b>1,823,677</b>	<b>1,556,339</b>	<b>(267,337)</b>	<b>-14.7%</b>
CIP	1,143,004	0	600,000	600,000	
FLEET	77,618	0	23,100	23,100	
EQUIPMENT, OTHER	75,126	0	40,000	40,000	
TECHNOLOGY	29,419	0	0	0	

# ENVIRONMENTAL SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
GRANTS	142,856	1,000,000	2,211,450	1,211,450	121.1%
<b>WATERSHED MGT Total</b>	<b>2,813,245</b>	<b>2,823,677</b>	<b>4,430,889</b>	<b>1,607,213</b>	<b>56.9%</b>





# EMERGENCY MANAGEMENT

## Department Message:

The Office of Emergency Management Department is responsible for the public safety technology, infrastructure, disaster planning, emergency response, recovery, and the community mitigation and resiliency for all property, persons, and animals in Seminole County. Ensuring public safety requires a multi-faceted approach, integrating various components of community interaction, public-private partnerships, inclusiveness and diversity, training and development, and the utilization of technology while safeguarding the principles of justice, transparency, and ethical conduct.

## Programs:

ANIMAL SERVICES

E-911

EMERGENCY MANAGEMENT

EMERGENCY TELECOMMUNICATION

# EMERGENCY MANAGEMENT

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21	FY22	FY23	FY24	FY25
GOAL # 10.1 : Provide responsible, reliable and efficient services to citizens and strive to preserve the lives of all animals.	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 10.1 :** Provide responsible, reliable and efficient services to citizens and strive to preserve the lives of all animals.

**KSP #7 & #9**

10.1.1 *Expand veterinary services by the offering of rabies vaccinations clinics to Seminole County residents*

# of clinics		2	3	7	10
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10.1.2 *Increase adoptions through extended adoption hours, adoptions offsite, in-house spay/neuters programs, front lobby renovations to include a pet viewing area, and enhanced advertising.*

# of dog and cat adoptions (does not include transfers to rescues)		2,050	2,492	2,406	2,483	2,500
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10.1.3 *Increase public education/awareness through participation in community events, school programs, recruitment of volunteers, and television/radio/print.*

# of activities conducted		110	199	202	206	215
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**GOAL # 10.2 :** To maintain a reliable and robust 911 system and to support our public safety answering centers to ensure all citizen's calls for help are answered.

**KSP #2**

10.2.1 *Improve internal processes, where applicable, so as to increase efficiency as it relates to providing addressing services and resolution of addressing problems.*

# of projects (development review, permits, posting letters, new addresses, and readdresses)		3,832	3,870	4,721	5,130	5,230
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10.2.2 *To ensure the 911 Administration's business processes, tools and competencies support the effective delivery of high quality, socially responsible service.*

# of calls received / processed		187,823	206,792	277,410	244,270	248,270
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**GOAL # 10.3 :** Planning, training, exercising, and coordinating resources to ready our community for any emergency, while promoting a culture of preparedness that will ensure Seminole County is a safe place to work, live, and play.

**KSP #5 & #9**

10.3.1 *Enhance current capabilities to prepare the community for all identified hazards.*

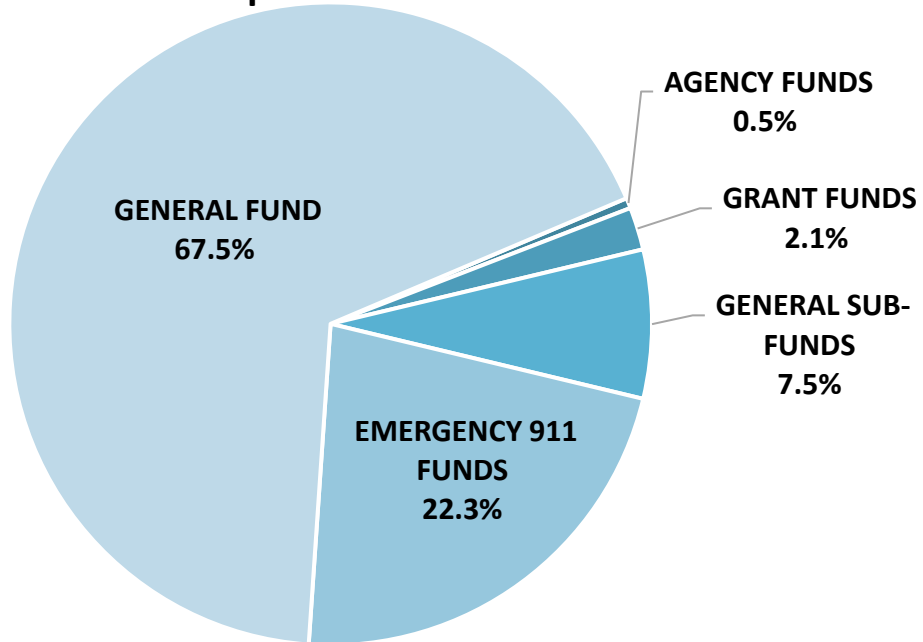
# of disaster tabletop, function and full-scale exercises conducted		15	15	17	18	23
# of public education activities conducted		91	100	97	108	126
# of trainings conducted		46	50	57	59	67

10.3.4 *To maintain a qualified and technically educated staff to develop, repair, maintain, and support radio telecommunication services throughout the County.*

# of training courses completed		28	34	34	28	37
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# EMERGENCY MANAGEMENT

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
ANIMAL SERVICES	2,866,972	3,038,901	3,657,614	618,713	20.4%
E-911	2,272,253	2,467,858	2,417,416	(50,442)	-2.0%
EMERGENCY MANAGEMENT	1,668,816	953,963	1,137,564	183,601	19.2%
EMERGENCY TELECOMMUNICATIOI	3,498,585	3,827,842	3,897,747	69,905	1.8%
<b>BASE BUDGETS Total</b>	<b>10,306,626</b>	<b>10,288,564</b>	<b>11,110,342</b>	<b>821,778</b>	<b>8.0%</b>
<b>FLEET</b>	<b>208,620</b>	<b>306,730</b>	<b>229,400</b>	<b>(77,330)</b>	<b>-25.2%</b>
<b>EQUIPMENT, OTHER</b>	<b>158,570</b>	<b>0</b>	<b>365,000</b>	<b>365,000</b>	
<b>TECHNOLOGY</b>	<b>338,088</b>	<b>276,750</b>	<b>340,000</b>	<b>63,250</b>	<b>22.9%</b>
<b>FACILITIES PROJECTS</b>	<b>429,157</b>	<b>711,000</b>	<b>487,000</b>	<b>(224,000)</b>	<b>-31.5%</b>
<b>GRANTS</b>	<b>643,889</b>	<b>628,423</b>	<b>249,062</b>	<b>(379,361)</b>	<b>-60.4%</b>
<b>Grand Total</b>	<b>12,084,950</b>	<b>12,211,467</b>	<b>12,780,804</b>	<b>569,337</b>	<b>4.7%</b>

# EMERGENCY MANAGEMENT

## Animal Services

### Program Message:

The Animal Services Program is charged with the enforcement of the Seminole County Code, Chapter 20, Animals and Fowl, while providing shelter to the lost, stray and unwanted animals in Seminole County. To provide for the health and safety of the citizens of Seminole County and their pets, through the active enforcement of local ordinances and adherence to State laws, to provide for the humane sheltering and disposition of stray and unwanted animals and to promote responsible pet ownership and animal welfare through community education, adoption and outreach programs.

This program contains the following service(s) which have the ultimate purpose of protecting the health and safety of the public, while providing humane services to the animal population through the enforcement of applicable laws and ordinances:

- Animal Shelter Operations
- Dispatch and Field Operations
- Coordination of Volunteer and Foster Care Programs
- Customer Support, Education and Outreach
- Veterinary Services

# EMERGENCY MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>ANIMAL SERVICES</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,600,744	1,704,942	2,054,772	349,830	20.5%
510140 OVERTIME	157,960	72,562	72,562	0	0.0%
510150 SPECIAL PAY	2,402	2,400	6,000	3,600	150.0%
510210 SOCIAL SECURITY MATCHING	130,325	135,979	162,741	26,762	19.7%
510220 RETIREMENT CONTRIBUTIONS	229,949	253,034	298,949	45,915	18.1%
510230 HEALTH INS - EMPLOYER	368,072	473,994	482,806	8,812	1.9%
510240 WORKERS COMPENSATION	15,489	15,930	14,075	(1,855)	-11.6%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>2,504,941</b>	<b>2,658,841</b>	<b>3,091,904</b>	<b>433,063</b>	<b>16.3%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	11,102	44,550	59,050	14,500	32.5%
530340 OTHER SERVICES	11,981	9,500	17,000	7,500	78.9%
530400 TRAVEL AND PER DIEM	600	3,250	3,250	0	0.0%
530401 TRAVEL - TRAINING RELATED	0	5,000	5,000	0	0.0%
530410 COMMUNICATIONS	0	0	0	0	
530439 UTILITIES-OTHER	22,839	19,500	19,500	0	0.0%
530460 REPAIRS AND MAINTENANCE	15,508	15,900	30,900	15,000	94.3%
530470 PRINTING AND BINDING	654	5,000	2,500	(2,500)	-50.0%
530480 PROMOTIONAL ACTIVITIES	4,152	3,100	7,500	4,400	141.9%
530490 OTHER CHARGES/OBLIG	16,295	16,950	13,500	(3,450)	-20.4%
530494 CREDIT CARD FEES	41	0	0	0	
530510 OFFICE SUPPLIES	4,509	4,635	4,635	0	0.0%
530520 OPERATING SUPPLIES	236,282	211,400	359,100	147,700	69.9%
530521 EQUIPMENT \$1000-\$4999	8,375	0	0	0	
530522 OPERATING SUPPLIES-TECH	24,981	35,000	37,500	2,500	7.1%
530540 BOOKS, DUES PUBLICATIONS	908	1,275	1,275	0	0.0%
530550 TRAINING	3,805	5,000	5,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>362,031</b>	<b>380,060</b>	<b>565,710</b>	<b>185,650</b>	<b>48.8%</b>
<b>BASE BUDGETS Total</b>	<b>2,866,972</b>	<b>3,038,901</b>	<b>3,657,614</b>	<b>618,713</b>	<b>20.4%</b>
FLEET	50,247	236,055	118,700	(117,355)	-49.7%
EQUIPMENT, OTHER	57,487	0	30,000	30,000	
TECHNOLOGY	0	0	0	0	

# EMERGENCY MANAGEMENT

<b>EXCLUDES INTERNAL SERVICE CHARGES &amp; CONTRAS</b>	<b>FY23 ACTUALS</b>	<b>FY24 ADOPTED BUDGET</b>	<b>FY25 ADOPTED BUDGET</b>	<b>VARIANCE</b>	<b>%</b>
FACILITIES PROJECTS	401,859	445,000	487,000	42,000	9.4%
<b>ANIMAL SERVICES Total</b>	<b>3,376,565</b>	<b>3,719,956</b>	<b>4,293,314</b>	<b>573,358</b>	<b>15.4%</b>

# EMERGENCY MANAGEMENT

## E-911

### Program Message:

The 911 Administration encompasses 911 GIS mapping support, 911 operator training, legislative liaison, 911 fund management and administration of 911 services and equipment in support of all 911 centers in Seminole County; these centers include Seminole County Sheriff and the Seminole County Fire/EMS Communications.

The Addressing Office maintains all addresses throughout Seminole County. This information is used for 911 emergency response purposes, building and planning, utilities, code enforcement, and mail. Addressing staff directly address for unincorporated Seminole County and the cities of Lake Mary and Longwood. All other cities address in partnership with Seminole County Addressing. New development projects and building permits are reviewed for assigning addresses and ensuring the correct address is being used.

The program provides the following services:

- Provide oversight of training for PSAP Operators in various issues
- Ensures compliance with State Statutes regarding 911
- Administers the monies collected from the 911 surcharge fees
- Insures PSAP equipment works correctly and efficiently
- Evaluation and design of new equipment and networks for 911
- Work with addressing authorities, telephone companies and GIS personnel to ensure an accurate 911 database
- Review and address all new development within unincorporated Seminole County as well as the cities of Longwood and Lake Mary
- Maintain a comprehensive address point GIS layer for the entire county
- Investigate and review all address discrepancies within the county

# EMERGENCY MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>E-911</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	451,596	460,643	486,329	25,687	5.6%
510140 OVERTIME	2,506	1,560	1,560	0	0.0%
510210 SOCIAL SECURITY MATCHING	32,272	35,359	37,324	1,965	5.6%
510220 RETIREMENT CONTRIBUTIONS	56,248	62,721	66,499	3,778	6.0%
510230 HEALTH INS - EMPLOYER	112,968	130,912	131,056	144	0.1%
510240 WORKERS COMPENSATION	1,267	1,257	1,883	626	49.8%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>656,858</i></b>	<b><i>692,451</i></b>	<b><i>724,652</i></b>	<b><i>32,201</i></b>	<b><i>4.7%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	15,000	10,000	(5,000)	-33.3%
530340 OTHER SERVICES	500	0	0	0	
530400 TRAVEL AND PER DIEM	3,160	10,600	10,600	0	0.0%
530401 TRAVEL - TRAINING RELATED	1,928	0	0	0	
530410 COMMUNICATIONS	615,482	806,045	658,144	(147,901)	-18.3%
530460 REPAIRS AND MAINTENANCE	147,080	265,708	335,708	70,000	26.3%
530490 OTHER CHARGES/OBLIG	0	5,000	5,000	0	0.0%
530494 CREDIT CARD FEES	167	420	420	0	0.0%
530510 OFFICE SUPPLIES	1,338	1,500	1,500	0	0.0%
530520 OPERATING SUPPLIES	479	900	900	0	0.0%
530522 OPERATING SUPPLIES-TECH	289,800	117,434	72,793	(44,641)	-38.0%
530540 BOOKS, DUES PUBLICATIONS	1,294	1,500	1,500	0	0.0%
530550 TRAINING	8,887	15,700	21,200	5,500	35.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>1,070,114</i></b>	<b><i>1,239,806</i></b>	<b><i>1,117,764</i></b>	<b><i>(122,042)</i></b>	<b><i>-9.8%</i></b>
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	120,281	110,600	150,000	39,400	35.6%
<b><i>GRANTS &amp; AIDS Total</i></b>	<b><i>120,281</i></b>	<b><i>110,600</i></b>	<b><i>150,000</i></b>	<b><i>39,400</i></b>	<b><i>35.6%</i></b>
<b>CONSTITUTIONAL TRANSFERS</b>					
590963 TRANSFER SHERIFF	425,000	425,000	425,000	0	0.0%
<b><i>CONSTITUTIONAL TRANSFERS Total</i></b>	<b><i>425,000</i></b>	<b><i>425,000</i></b>	<b><i>425,000</i></b>	<b><i>0</i></b>	<b><i>0.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>2,272,253</b>	<b>2,467,858</b>	<b>2,417,416</b>	<b>(50,442)</b>	<b>-2.0%</b>
EQUIPMENT, OTHER	0	0	0	0	
TECHNOLOGY	120,539	265,000	340,000	75,000	28.3%



# EMERGENCY MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FACILITIES PROJECTS	16,995	90,000	0	(90,000)	-100.0%
<b>E-911 Total</b>	<b>2,409,787</b>	<b>2,822,858</b>	<b>2,757,416</b>	<b>(65,442)</b>	<b>-2.3%</b>

# EMERGENCY MANAGEMENT

## Emergency Management

### Program Message:

The Office of Emergency Management (OEM) is responsible for performing technical work in the development, implementation, and management of countywide disaster prevention, protection, response, recovery, resiliency, and mitigation activities. OEM provides countywide a comprehensive planning, training and exercise program in order to be prepared for natural, technological, and/or man-made emergencies. Emergency management staff respond to multi-agency, multi-casualty emergencies and disasters in the County, and coordinate response through the Emergency Operations Center.

The development of the Comprehensive Emergency Management Plan (CEMP), Continuity of Operations Plan (COOP), Disaster Recovery Plan (DRP), and Local Mitigation and Resiliency Strategy (LMRS) is a cooperative effort with various government entities, non-profit agencies, private industry, faith-based organizations, and residents.

OEM staff is responsible for the development and maintenance of plans that keep Seminole County safe during a disaster. The Office also provides guidance to its municipalities and support agencies on the development of disaster management plans.

The program provides the following services:

- Disaster Planning, Training and Exercise
- Homeland Security / Prevention
- Public Education / Outreach
- Response Coordination
- Short/Long Term Recovery Programs
- Mitigation / Resiliency Program Management and Coordination

# EMERGENCY MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>EMERGENCY MANAGEMENT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	695,835	582,656	804,058	221,402	38.0%
510140 OVERTIME	27,680	3,605	3,605	0	0.0%
510150 SPECIAL PAY	1,200	0	0	0	
510210 SOCIAL SECURITY MATCHING	53,215	44,849	61,786	16,937	37.8%
510220 RETIREMENT CONTRIBUTIONS	81,350	73,459	105,991	32,532	44.3%
510230 HEALTH INS - EMPLOYER	82,891	99,758	117,726	17,968	18.0%
510240 WORKERS COMPENSATION	2,859	2,688	4,900	2,212	82.3%
511000 CONTRA PERSONAL SERVICES	(73,790)	(1)	(1)	0	0.0%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>871,242</i></b>	<b><i>807,013</i></b>	<b><i>1,098,064</i></b>	<b><i>291,051</i></b>	<b><i>36.1%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	20,477	0	0	0	
530340 OTHER SERVICES	82,852	0	2,000	2,000	
530400 TRAVEL AND PER DIEM	2,763	2,000	2,500	500	25.0%
530410 COMMUNICATIONS	10,292	6,000	6,000	0	0.0%
530420 TRANSPORTATION	58,320	0	0	0	
530440 RENTAL AND LEASES	89,042	64,000	0	(64,000)	-100.0%
530460 REPAIRS AND MAINTENANCE	11,976	8,450	5,000	(3,450)	-40.8%
530470 PRINTING AND BINDING	1,385	0	1,500	1,500	
530480 PROMOTIONAL ACTIVITIES	10,779	12,000	3,000	(9,000)	-75.0%
530490 OTHER CHARGES/OBLIG	0	0	0	0	
530494 CREDIT CARD FEES	1,350	0	0	0	
530510 OFFICE SUPPLIES	159	0	0	0	
530520 OPERATING SUPPLIES	311,237	15,500	19,000	3,500	22.6%
530521 EQUIPMENT \$1000-\$4999	4,477	0	0	0	
530522 OPERATING SUPPLIES-TECH	0	27,000	0	(27,000)	-100.0%
530529 OPERATING SUPPLIES-OTHER	477	0	500	500	
530540 BOOKS, DUES PUBLICATIONS	50	0	0	0	
530550 TRAINING	0	12,000	0	(12,000)	-100.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>605,636</i></b>	<b><i>146,950</i></b>	<b><i>39,500</i></b>	<b><i>(107,450)</i></b>	<b><i>-73.1%</i></b>
<b>CAPITAL OUTLAY</b>					
567087 GASB 87 CAPITAL OUTLAY	128,800	0	0	0	
<b><i>CAPITAL OUTLAY Total</i></b>	<b><i>128,800</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	
<b>DEBT SERVICE</b>					
570717 GASB 87 PRINCIPAL	62,592	0	0	0	
570727 GASB 87 INTEREST	217	0	0	0	
<b><i>DEBT SERVICE Total</i></b>	<b><i>62,809</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	

# EMERGENCY MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>GRANTS &amp; AIDS</b>					
580811 AID TO GOVT AGENCIES	0	0	0	0	
580833 OTHER GRANTS & AIDS/INDIVII	330	0	0	0	
<b>GRANTS &amp; AIDS Total</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>1,668,816</b>	<b>953,963</b>	<b>1,137,564</b>	<b>183,601</b>	<b>19.2%</b>
FLEET	67,100	70,675	0	(70,675)	-100.0%
EQUIPMENT, OTHER	0	0	0	0	
TECHNOLOGY	7,636	11,750	0	(11,750)	-100.0%
FACILITIES PROJECTS	10,303	0	0	0	
GRANTS	643,889	628,423	249,062	(379,361)	-60.4%
<b>EMERGENCY MANAGEMENT Total</b>	<b>2,397,744</b>	<b>1,664,811</b>	<b>1,386,626</b>	<b>(278,185)</b>	<b>-16.7%</b>

# EMERGENCY MANAGEMENT

## Emergency Telecommunications

### Program Message:

**Mission-Critical Radio System and Tower Infrastructure** : To support Seminole County's first responders and County operations personnel by providing essential two-way radio communications and tower infrastructure services. These services cover a wide range of municipalities, including Altamonte Springs, Casselberry, Lake Mary, Longwood, Oviedo, Sanford, and Winter Springs, and extend to key entities such as the Sanford Airport Authority, Central Florida Regional Hospital, South Seminole Community Hospital, Florida Hospital Altamonte, the Seminole County School Board Authority, Seminole State College, the Florida Highway Patrol, local media agencies, and federal agencies like the U.S. Marshals, U.S. Drug Enforcement Administration, U.S. Immigration and Customs Enforcement, and U.S. Customs and Border Protection.

Key services include:

- Radio Programming: Supports all Seminole County agencies with customized radio programming for optimal communication.
- Installation of Mobile Radios: Installs radios in vehicles and specialized apparatuses to ensure reliable field communication capabilities.
- Tower Maintenance: Conducts preventive and corrective maintenance on County-owned radio towers, ensuring infrastructure resilience and longevity.
- Tower Collocation: Offers collocation opportunities to private industry partners, enhancing space utilization and fostering public-private partnerships.
- Interlocal Governmental Services: Extends communication and technical services to governmental agencies for regional interoperability and collaborative support.

Additionally, the team maintains and upgrades oversees cybersecurity access systems, and ensures compliance with all FAA and FCC regulations applicable to Seminole County Government's jurisdiction.

**Critical Telecommunications Infrastructure:** Team managing the County's comprehensive wiring and connectivity infrastructure, encompassing fiber optic cabling, wiring configurations, and connectivity with external agencies and within County facilities. The team's responsibilities include:

Key services include:

- Uninterrupted Power Supply (UPS) Systems: Oversees UPS systems for County buildings and transmitter sites, ensuring continuous power for mission-critical operations.
- Telecommunication and Network Room Security: Manages security for all telecommunication and network rooms, safeguarding critical infrastructure from unauthorized access.
- Cable and Connectivity Services: Provides essential cable and connectivity services to all County-owned buildings, including audiovisual support and building connectivity for sensors and applications.
- Audio-Visual Services: Supports audiovisual requirements for meetings, events, and public announcements across Seminole County-owned facilities.

Through these capabilities, the program ensures the secure, reliable, and continuous operation of Seminole County's mission-critical telecommunications infrastructure, supporting the safety and efficiency of all County services.

# EMERGENCY MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>EMERGENCY TELECOMMUNICATION</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	735,300	748,630	796,053	47,423	6.3%
510140 OVERTIME	32,494	20,095	20,095	0	0.0%
510150 SPECIAL PAY	1,200	1,200	1,200	0	0.0%
510210 SOCIAL SECURITY MATCHING	55,695	58,807	62,435	3,628	6.2%
510220 RETIREMENT CONTRIBUTIONS	100,908	110,783	111,241	458	0.4%
510230 HEALTH INS - EMPLOYER	157,850	186,786	177,549	(9,238)	-4.9%
510240 WORKERS COMPENSATION	10,365	9,359	9,385	27	0.3%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>1,093,811</b>	<b>1,135,661</b>	<b>1,177,959</b>	<b>42,298</b>	<b>3.7%</b>
<b>OPERATING EXPENDITURES</b>					
530400 TRAVEL AND PER DIEM	8,353	4,000	4,000	0	0.0%
530401 TRAVEL - TRAINING RELATED	5,018	9,000	5,000	(4,000)	-44.4%
530410 COMMUNICATIONS	46,890	61,740	61,740	0	0.0%
530460 REPAIRS AND MAINTENANCE	428,070	2,501,641	2,561,248	59,607	2.4%
530490 OTHER CHARGES/OBLIG	902	0	0	0	
530510 OFFICE SUPPLIES	829	1,500	1,500	0	0.0%
530520 OPERATING SUPPLIES	25,657	69,800	79,300	9,500	13.6%
530521 EQUIPMENT \$1000-\$4999	3,335	3,000	3,000	0	0.0%
530522 OPERATING SUPPLIES-TECH	2,976	30,000	0	(30,000)	-100.0%
530540 BOOKS, DUES PUBLICATIONS	803	1,500	1,500	0	0.0%
530550 TRAINING	0	10,000	2,500	(7,500)	-75.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>522,832</b>	<b>2,692,181</b>	<b>2,719,788</b>	<b>27,607</b>	<b>1.0%</b>
<b>DEBT SERVICE</b>					
570716 GASB 96 SBITA PRINCIPAL	1,881,942	0	0	0	
<b><i>DEBT SERVICE Total</i></b>	<b>1,881,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>3,498,585</b>	<b>3,827,842</b>	<b>3,897,747</b>	<b>69,905</b>	<b>1.8%</b>
CIP	0	0	0	0	
FLEET	91,273	0	110,700	110,700	
EQUIPMENT, OTHER	101,083	0	335,000	335,000	
TECHNOLOGY	209,913	0	0	0	

# EMERGENCY MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FACILITIES PROJECTS	0	176,000	0	(176,000)	-100.0%
<b>EMERGENCY TELECOMMUNICATION Total</b>	<b>3,900,854</b>	<b>4,003,842</b>	<b>4,343,447</b>	<b>339,605</b>	<b>8.5%</b>





# DEVELOPMENT SERVICES

## Department Message:

The Seminole County Development Services Department continues to focus on promoting quality of life within Seminole County. The Department's emphasis is on efficiently providing quality customer service and implementing the community's vision for land use policy through efficient review of land development applications and building permits. The Department consists of Growth Management, Planning and Development, Building, and Development Review Engineering. This offers opportunities for each of the Department's staff members to meet the challenges faced by an active department, whose functions are closely linked to the fluctuations of the economy and development trends. The Department also focuses on meeting the needs of the development community through electronic plan review and streamlined permitting.

## Programs:

**BUILDING**

**DS BUSINESS OFFICE**

**PLANNING & DEVELOPMENT**

# DEVELOPMENT SERVICES

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21	FY22	FY23	FY24	FY25
GOAL # 11.1 : Contribute to the structural longevity and safety of the Seminole County built environment by facilitating a countywide streamlined simultaneous review process from initial application to permit issuance.	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED
<b>KSP #1</b>					
11.1.1 <i>To increase the number of permit applications processed through ePlan and EZ Permit Program and reduce walk-in customers by a minimum of 10%.</i>					
Number of walk in customers	8,274	7,245	6,746	5,901	5,783
Number of permit applications processed through ePlan or the EZ Permit Program	21,669	20,055	19,250	17,375	17,028

**GOAL # 11.2 :** Enhance the quality of life for Seminole County residents through quality development that contributes to economic growth by facilitating proposed development through a streamlined review process.

<b>KSP #1</b>					
11.2.1 <i>Continue to assist applicants through the Rezone, Site Plan and Subdivision processes.</i>					
Approved commercial square footage	78,498	71,445	324,735	294,005	310,000
Approved planned development re-zoning for multi family units	325	500	380	1,322	500
11.2.2 <i>Continue to assist applicants through the Rezone, Site Plan and Subdivision processes.</i>					
New single family residential lots	279	430	206	48	150
Total number of new project applications	512	516	536	502	500

**GOAL # 11.3 :** Facilitate the growth and longevity of Seminole County’s built environment by ensuring structures are safe and can withstand the rigors of constant use and occupancy as well as exposure to the severity of natural elements commonly occurring in the State of Florida.

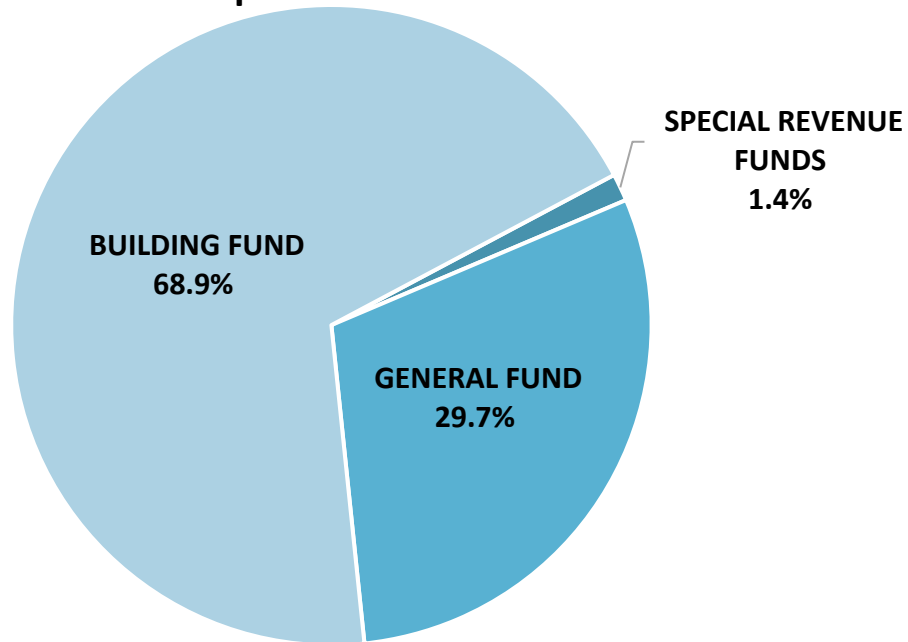
<b>KSP #1</b>					
11.3.1 <i>Continue to inspect all permitted structures according to the requirements of the Florida Building Code.</i>					
Number of inspections performed	97,124	84,975	81,087	69,777	68,381

**GOAL # 11.4 :** Provide an intuitive streamlined permitting, plan review and inspection service experience to the Seminole County community through a managed electronic intake and plan review process.

<b>KSP #1 &amp; #2</b>					
11.4.1 <i>Provide options for permit application submittals and continue to increase the number of permit applications created* in the ePlan System and through the EZ Permit Program.</i>					
Number of permit applications created through EZ Permit Program	3,101	4,281	4,085	4,297	4,211
Number of permit applications created* in ePlan	18,568	15,774	15,165	13,078	12,816

# DEVELOPMENT SERVICES

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
BUILDING	5,597,951	6,699,510	6,048,896	(650,614)	-9.7%
DS BUSINESS OFFICE	509,348	543,630	565,661	22,031	4.1%
PLANNING & DEVELOPMENT	1,672,798	2,268,435	2,225,240	(43,195)	-1.9%
<b>BASE BUDGETS Total</b>	<b>7,780,097</b>	<b>9,511,575</b>	<b>8,839,796</b>	<b>(671,778)</b>	<b>-7.1%</b>
<b>FLEET</b>	<b>0</b>	<b>121,800</b>	<b>73,564</b>	<b>(48,236)</b>	<b>-39.6%</b>
<b>EQUIPMENT, OTHER</b>	<b>364,213</b>	<b>225,000</b>	<b>0</b>	<b>(225,000)</b>	<b>-100.0%</b>
<b>TECHNOLOGY</b>	<b>110,971</b>	<b>650,000</b>	<b>0</b>	<b>(650,000)</b>	<b>-100.0%</b>
<b>Grand Total</b>	<b>8,255,281</b>	<b>10,508,375</b>	<b>8,913,360</b>	<b>(1,595,014)</b>	<b>-15.2%</b>

# DEVELOPMENT SERVICES

## Building

### Program Message:

The Seminole County Building Program exists to ensure the safety of the built environment, by helping customers with varying levels of experience through the Permitting, Plan Review, and Inspections processes required by the Florida Building Code. The Building Program strives to operate in a fair and efficient manner using all available resources to meet customer needs and economic demands.

The Building Program consists of three primary functional areas of operations of Permitting, Plan Review, and Inspections along with Enforcement of Unpermitted Construction and overall Program Administration.

Permitting involves the administration and program management for the intake and technical screening of construction permit applications along with the eventual issuance and creation of Building, Mechanical, Plumbing, Gas, and Electrical Permits upon approval of the submitted documentation by the appropriate Program authority.

Each trade for permits issued is represented by an accompanying State Licensed Plan reviewer(s) that must perform a thorough review of all submitted Permit Application documentation while focusing on the scope of work as an initial guide for understanding submitted drawings and technical documents requiring review. All plan review is performed in detail to ensure that the construction project meets the minimum requirements of the Florida Building Code and other associated construction codes, and to avoid any need for later revision.

There are three separate Inspection Teams who are assigned by the construction trades of Building, Electrical and a combined team of Plumbing-Mechanical-Gas, who perform onsite inspections of the built environment by State Licensed Inspectors. Inspectors use the County approved plan drawings and technical documents to perform a thorough inspection at each site to ensure that the construction occurring onsite meets the requirements of the drawings. Often, inspections must occur in stages with a Rough Inspection, followed by a Final Inspection.

The program provides the following services:

- Building Plan Review
- Building Permitting
- Building Inspection
- Code Enforcement

## DEVELOPMENT SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>BUILDING</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	3,708,047	4,054,116	3,721,234	(332,882)	-8.2%
510140 OVERTIME	91,516	150,000	100,000	(50,000)	-33.3%
510150 SPECIAL PAY	12,790	12,390	13,590	1,200	9.7%
510210 SOCIAL SECURITY MATCHING	277,250	319,320	290,029	(29,291)	-9.2%
510220 RETIREMENT CONTRIBUTIONS	498,418	593,102	553,347	(39,755)	-6.7%
510230 HEALTH INS - EMPLOYER	728,694	906,007	798,614	(107,392)	-11.9%
510240 WORKERS COMPENSATION	67,246	65,400	121,231	55,831	85.4%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>5,383,960</i></b>	<b><i>6,100,335</i></b>	<b><i>5,598,046</i></b>	<b><i>(502,289)</i></b>	<b><i>-8.2%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	630	100,000	50,000	(50,000)	-50.0%
530340 OTHER SERVICES	190	186,500	111,500	(75,000)	-40.2%
530400 TRAVEL AND PER DIEM	3,500	9,000	7,000	(2,000)	-22.2%
530401 TRAVEL - TRAINING RELATED	2,113	6,700	5,000	(1,700)	-25.4%
530460 REPAIRS AND MAINTENANCE	0	350	350	0	0.0%
530490 OTHER CHARGES/OBLIG	6,524	11,500	11,500	0	0.0%
530494 CREDIT CARD FEES	161,739	180,000	180,000	0	0.0%
530510 OFFICE SUPPLIES	2,799	5,625	5,000	(625)	-11.1%
530520 OPERATING SUPPLIES	11,592	34,000	20,000	(14,000)	-41.2%
530522 OPERATING SUPPLIES-TECH	4,634	6,000	6,000	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	5,268	29,500	24,500	(5,000)	-16.9%
530550 TRAINING	15,002	30,000	30,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>213,991</i></b>	<b><i>599,175</i></b>	<b><i>450,850</i></b>	<b><i>(148,325)</i></b>	<b><i>-24.8%</i></b>
<b>BASE BUDGETS Total</b>	<b>5,597,951</b>	<b>6,699,510</b>	<b>6,048,896</b>	<b>(650,614)</b>	<b>-9.7%</b>
<b>FLEET</b>	<b>0</b>	<b>121,800</b>	<b>73,564</b>	<b>(48,236)</b>	<b>-39.6%</b>
<b>TECHNOLOGY</b>	<b>110,971</b>	<b>650,000</b>	<b>0</b>	<b>(650,000)</b>	<b>-100.0%</b>
<b>BUILDING Total</b>	<b>5,708,922</b>	<b>7,471,310</b>	<b>6,122,460</b>	<b>(1,348,850)</b>	<b>-18.1%</b>

# DEVELOPMENT SERVICES

## Development Services Business Office

### Program Message:

Growth Management Program provides leadership, management, and oversight to the Department's Planning and Development Division, Comprehensive Planning and Long-Range Planning, Special Projects, Code Enforcement functions, and Impact Fee program.

- The program provides the following services:
- Annual Budget Development for Growth Management
- Impact Fees and Concurrency
- Long Range/Comprehensive Planning
- Special Projects (Land Development Code Updates, Area Studies, etc.)
- Oversees Division Leadership & Management
- Code Enforcement Functions

## DEVELOPMENT SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>DS BUSINESS OFFICE</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	274,258	282,419	299,245	16,826	6.0%
510140 OVERTIME	354	0	0	0	
510150 SPECIAL PAY	2,310	2,310	2,310	0	0.0%
510210 SOCIAL SECURITY MATCHING	20,204	21,605	22,892	1,287	6.0%
510220 RETIREMENT CONTRIBUTIONS	56,255	62,451	65,807	3,356	5.4%
510230 HEALTH INS - EMPLOYER	50,376	58,629	58,643	14	0.0%
510240 WORKERS COMPENSATION	529	424	389	(35)	-8.2%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>404,285</b>	<b>427,838</b>	<b>449,287</b>	<b>21,449</b>	<b>5.0%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	5,000	5,000	0	0.0%
530340 OTHER SERVICES	0	2,000	2,000	0	0.0%
530400 TRAVEL AND PER DIEM	11	200	200	0	0.0%
530401 TRAVEL - TRAINING RELATED	528	1,072	1,072	0	0.0%
530510 OFFICE SUPPLIES	2,529	2,166	2,166	0	0.0%
530520 OPERATING SUPPLIES	720	750	750	0	0.0%
530522 OPERATING SUPPLIES-TECH	0	500	500	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	100,744	102,924	103,506	582	0.6%
530550 TRAINING	530	1,180	1,180	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>105,063</b>	<b>115,792</b>	<b>116,374</b>	<b>582</b>	<b>0.5%</b>
<b>BASE BUDGETS Total</b>	<b>509,348</b>	<b>543,630</b>	<b>565,661</b>	<b>22,031</b>	<b>4.1%</b>
<b>DS BUSINESS OFFICE Total</b>	<b>509,348</b>	<b>543,630</b>	<b>565,661</b>	<b>22,031</b>	<b>4.1%</b>

# DEVELOPMENT SERVICES

## Planning & Development

### Program Message:

The purpose of the Planning and Development Program is to carry out the mission of Seminole County by providing excellent customer service in the administering of the State mandated Comprehensive Plan and the Land Development Code of Seminole County. This program ensures compatibility between existing and proposed developments and assists property owners in the pursuit of beneficial development, thereby protecting the quality of life in Seminole County.

Planning and Development administers programs and processes necessary to implement comprehensive and current planning to comply with state and county ordinances. The Program maintains effective public relations with other departments, state agencies, cities, and the public in general. The Program presents applications and reports to the Board of County Commissioners, the Planning and Zoning Commission, the Board of Adjustment and, the Code Enforcement Special Magistrate and the Code Enforcement Board, which includes the gathering of planning, legal and engineering data, preparing special reports, general meeting preparation and public contacts. The Program holds meetings with customers on technical and contentious planning issues and attends Development Review Committee meetings. The Planning Program oversees numerous processes related to land use and zoning changes.

The program provides the following services:

- Current Planning, Zoning and Development Review
- Code Enforcement
- Board of Adjustment (zoning, variances, and special exceptions)



## DEVELOPMENT SERVICES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>PLANNING &amp; DEVELOPMENT</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,156,188	1,272,247	1,314,474	42,227	3.3%
510125 PART-TIME PERSONNEL	0	0	0	0	
510140 OVERTIME	826	0	0	0	
510150 SPECIAL PAY	600	600	0	(600)	-100.0%
510210 SOCIAL SECURITY MATCHING	86,095	97,327	100,557	3,230	3.3%
510220 RETIREMENT CONTRIBUTIONS	144,603	170,939	174,917	3,978	2.3%
510230 HEALTH INS - EMPLOYER	217,030	292,904	305,540	12,636	4.3%
510240 WORKERS COMPENSATION	3,019	2,956	4,152	1,196	40.5%
<b>PERSONNEL SERVICES Total</b>	<b>1,608,361</b>	<b>1,836,972</b>	<b>1,899,640</b>	<b>62,668</b>	<b>3.4%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	16,412	84,500	104,500	20,000	23.7%
530340 OTHER SERVICES	7,989	265,863	152,000	(113,863)	-42.8%
530400 TRAVEL AND PER DIEM	41	500	500	0	0.0%
530401 TRAVEL - TRAINING RELATED	1,703	5,600	5,600	0	0.0%
530470 PRINTING AND BINDING	1,250	3,000	3,000	0	0.0%
530490 OTHER CHARGES/OBLIG	14,859	40,000	30,000	(10,000)	-25.0%
530494 CREDIT CARD FEES	13,413	15,000	15,000	0	0.0%
530510 OFFICE SUPPLIES	2,180	3,150	3,150	0	0.0%
530520 OPERATING SUPPLIES	295	3,500	1,500	(2,000)	-57.1%
530522 OPERATING SUPPLIES-TECH	800	1,350	1,350	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	1,529	5,000	5,000	0	0.0%
530550 TRAINING	3,965	4,000	4,000	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>64,437</b>	<b>431,463</b>	<b>325,600</b>	<b>(105,863)</b>	<b>-24.5%</b>
<b>BASE BUDGETS Total</b>	<b>1,672,798</b>	<b>2,268,435</b>	<b>2,225,240</b>	<b>(43,195)</b>	<b>-1.9%</b>
EQUIPMENT, OTHER	364,213	225,000	0	(225,000)	-100.0%
<b>PLANNING &amp; DEVELOPMENT Total</b>	<b>2,037,011</b>	<b>2,493,435</b>	<b>2,225,240</b>	<b>(268,195)</b>	<b>-10.8%</b>



# FLEET & FACILITIES

## Department Message:

The Fleet and Facilities Department’s mission is to provide safe, reliable and cost-effective building maintenance, transportation and related services to customer agencies and departments. The department strives to improve and maintain Seminole County’s infrastructure and fleet to enhance the safety of the traveling public and quality of life for Seminole County residents and employees.

## Programs:

FACILITIES DEVELOPMENT

FACILITIES MAINTENANCE

FLEET MANAGEMENT

# FLEET & FACILITIES

	FY21	FY22	FY23	FY24	FY25
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**GOAL - KSP - OBJECTIVE - PERFORMANCE MEASURE ACTUAL ACTUAL ACTUAL ACTUAL PROJECTED**

**GOAL # 12.1 : Improve maintenance and operations of County owned buildings.**

**KSP #1, #3, #8 & #9**

12.1.1 *Make sure all Planned Work Projects for a specific fiscal year have been completed during the actual fiscal year.*

Number of Planned Work Projects completed during the current fiscal year	80%	100%	100%	100%	100%
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12.1.2 *Improve Completion of Preventative Maintenance Work Requests to over 90% by completing the development of the PM program and closer monitoring of PM completions by Supervisor and managers.*

Percentage of PM Work Orders for Facilities Maintenance that were closed within one year of being created	100%	97%	98%	99%	99%
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**GOAL # 12.2 : Reduce equipment down time and increase reliability.**

**Not KSP specific**

12.2.1 *WORK EFFICIENTLY AND EFFECTIVELY TO REDUCE THE AMOUNT OF SERVICE INTERRUPTIONS (ROAD CALLS*

NUMBER OF SERVICE INTERRUPTIONS (ROAD CALLS) EACH FISCAL YEAR	211	286	680	670	650
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**GOAL # 12.3 : Administer the fleet maintenance program to achieve maximum performance.**

**Not KSP specific**

12.3.1 *Manage and monitor the service to reduce the Average Turnaround Time*

Average number of days that a unit is in the shop for each Fleet Services work order	6	7	6	7	7
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**GOAL # 12.4 : Improve preventive maintenance service by reducing number of breakdowns between services.**

**Not KSP specific**

12.4.1 *REDUCE THE NUMBER OF REPAIRS WORKORDERS NEEDED BETWEEN SCHEDULED SERVICE INTERVALS.*

NUMBER OF WORKORDERS GENERATED THAT WERE NOT PREVENTIVE MAINTENANCE.	63%	60%	61%	62%	60%
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**GOAL # 12.5 : Provide superior service in the repair and maintenance of all County equipment assigned to this program**

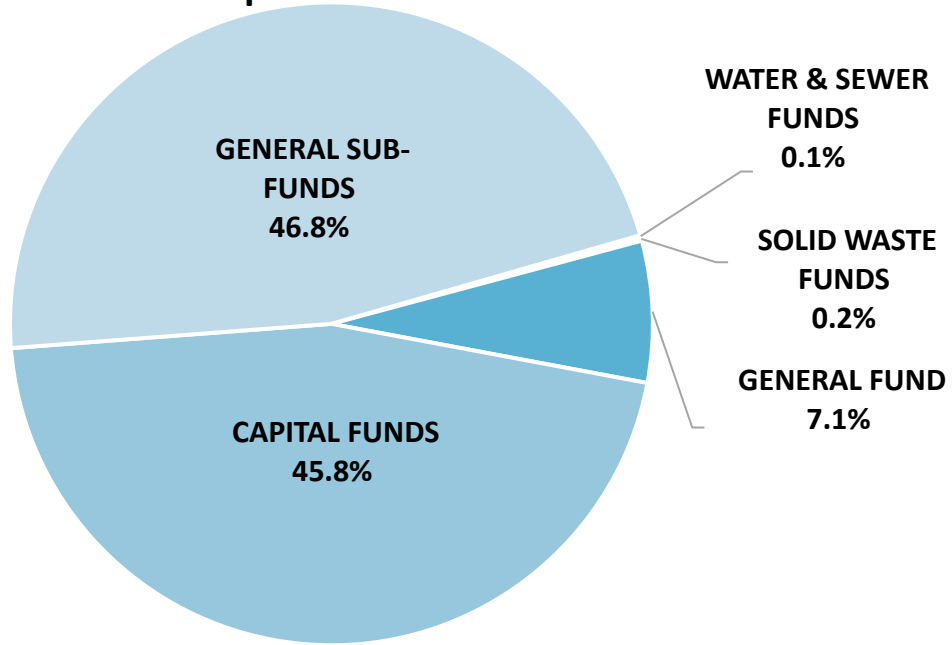
**Not KSP specific**

12.5.1 *REDUCE AMOUNT OF WORK ORDERS GENERATED ANNUALLY THROUGH QUALITY PREVENTIVE MAINTENANCE*

Number of work orders generated for Fleet Services	9,706	8,988	9,948	9,629	9,000
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# FLEET & FACILITIES

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
FACILITIES DEVELOPMENT	120,865	129,971	383,954	253,983	195.4%
FACILITIES MAINTENANCE	8,789,028	9,029,467	12,710,340	3,680,873	40.8%
FLEET MANAGEMENT	10,000,733	11,786,602	11,922,634	136,033	1.2%
<b>BASE BUDGETS Total</b>	<b>18,910,626</b>	<b>20,946,040</b>	<b>25,016,928</b>	<b>4,070,888</b>	<b>19.4%</b>
CIP	26,136,440	0	5,000,000	5,000,000	
FLEET	831,379	1,229,529	341,300	(888,229)	-72.2%
EQUIPMENT, OTHER	9,703	175,160	0	(175,160)	-100.0%
TECHNOLOGY	0	0	185,000	185,000	
FACILITIES PROJECTS	1,573,628	11,998,567	2,583,000	(9,415,567)	-78.5%
<b>Grand Total</b>	<b>47,461,776</b>	<b>34,349,296</b>	<b>33,126,228</b>	<b>(1,223,068)</b>	<b>-3.6%</b>

# FLEET & FACILITIES

## Facilities Development

### **Program Message:**

Responsible for the administration and management of most construction and renovation projects (excluding water & sewer). Applicable operating and capital projects include, but are not limited to building renovations, alterations, additions, new construction, and demolition.

# FLEET & FACILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>FACILITIES DEVELOPMENT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	84,568	87,997	279,775	191,777	217.9%
510150 SPECIAL PAY	0	0	1,200	1,200	
510210 SOCIAL SECURITY MATCHING	6,105	6,732	21,403	14,671	217.9%
510220 RETIREMENT CONTRIBUTIONS	10,475	11,941	38,133	26,192	219.3%
510230 HEALTH INS - EMPLOYER	16,667	19,771	39,631	19,860	100.4%
510240 WORKERS COMPENSATION	3,051	2,904	2,812	(92)	-3.2%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>120,865</i></b>	<b><i>129,346</i></b>	<b><i>382,954</i></b>	<b><i>253,608</i></b>	<b><i>196.1%</i></b>
<b>OPERATING EXPENDITURES</b>					
530520 OPERATING SUPPLIES	0	125	500	375	300.0%
530522 OPERATING SUPPLIES-TECH	0	500	500	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>0</i></b>	<b><i>625</i></b>	<b><i>1,000</i></b>	<b><i>375</i></b>	<b><i>60.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>120,865</b>	<b>129,971</b>	<b>383,954</b>	<b>253,983</b>	<b>195.4%</b>
CIP	26,136,440	0	5,000,000	5,000,000	
TECHNOLOGY	0	0	35,000	35,000	
FACILITIES PROJECTS	0	3,000,000	0	(3,000,000)	-100.0%
<b>FACILITIES DEVELOPMENT Total</b>	<b>26,257,305</b>	<b>3,129,971</b>	<b>5,418,954</b>	<b>2,288,983</b>	<b>73.1%</b>

# FLEET & FACILITIES

## Facilities Maintenance

### Program Message:

The Facilities Management Program is responsible for providing a range of facility management services in County-owned and leased facilities that are under its jurisdiction; maintenance, repair, capital renewal, utilities, security services, space planning, interior design, renovations, energy conservation, and custodial services. The Facilities Management Program is also responsible for leasing, managing, and disposing of real property and facilities, as requested by the Board of Supervisors and other County agencies. The program provides the following services:

- Facilities Maintenance - Provides ongoing facility operations, repairs, and maintenance of over (400+) buildings and structures totaling over two million square feet. General activities performed by this program are essential to protect, preserve, or restore existing facilities and equipment. Services include repairs and maintenance of buildings and systems; contracted services; recurring testing, inspections, and equipment certifications; and utility expenses.
- Planned Work - A multifaceted facilities maintenance work plan for stabilizing the reliability of equipment and extending the useful life of County facilities. Facilities Management completes equipment and facility assessments through information gathering, inspections, forecasting, and customer coordination to generate a comprehensive multiyear program schedule. Major capital components identified in the plan include, but are not limited to roofs, heating, ventilation & air conditioning, flooring, fire alarms, building envelopes, and parking lots.



# FLEET & FACILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>FACILITIES MAINTENANCE</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,784,396	2,096,550	2,207,251	110,702	5.3%
510125 PART-TIME PERSONNEL	0	0	0	0	
510140 OVERTIME	250,529	200,000	200,000	0	0.0%
510150 SPECIAL PAY	3,163	4,350	4,500	150	3.4%
510210 SOCIAL SECURITY MATCHING	148,625	175,686	184,155	8,469	4.8%
510220 RETIREMENT CONTRIBUTIONS	276,887	334,639	357,428	22,790	6.8%
510230 HEALTH INS - EMPLOYER	446,058	596,375	599,912	3,538	0.6%
510240 WORKERS COMPENSATION	63,883	60,273	52,958	(7,315)	-12.1%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>2,973,541</b>	<b>3,467,872</b>	<b>3,606,205</b>	<b>138,333</b>	<b>4.0%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	22,191	80,000	228,390	148,390	185.5%
530340 OTHER SERVICES	147,680	454,777	2,752,840	2,298,063	505.3%
530400 TRAVEL AND PER DIEM	133	200	150	(50)	-25.0%
530430 UTILITIES	1,938,689	1,895,000	2,175,182	280,182	14.8%
530439 UTILITIES-OTHER	1,470,653	1,051,009	1,428,009	377,000	35.9%
530440 RENTAL AND LEASES	51,486	12,000	12,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	1,763,118	1,793,168	1,945,433	152,265	8.5%
530490 OTHER CHARGES/OBLIG	10,162	7,345	7,345	0	0.0%
530499 CHARGES/OBLIGATIONS-CONT	0	0	0	0	
530510 OFFICE SUPPLIES	7,273	3,378	3,400	22	0.7%
530520 OPERATING SUPPLIES	314,942	177,268	443,015	265,747	149.9%
530521 EQUIPMENT \$1000-\$4999	69,378	11,050	25,792	14,742	133.4%
530522 OPERATING SUPPLIES-TECH	17,404	71,300	77,479	6,179	8.7%
530550 TRAINING	25	5,000	5,000	0	0.0%
530560 GAS/OIL/LUBE	55	100	100	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>5,813,188</b>	<b>5,561,595</b>	<b>9,104,135</b>	<b>3,542,540</b>	<b>63.7%</b>
<b>DEBT SERVICE</b>					
570716 GASB 96 SBITA PRINCIPAL	2,274	0	0	0	
570726 GASB 96 SBITA INTEREST	25	0	0	0	
<b><i>DEBT SERVICE Total</i></b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BASE BUDGETS Total</b>	<b>8,789,028</b>	<b>9,029,467</b>	<b>12,710,340</b>	<b>3,680,873</b>	<b>40.8%</b>
<b>FLEET</b>	<b>670,217</b>	<b>458,154</b>	<b>83,000</b>	<b>(375,154)</b>	<b>-81.9%</b>

## FLEET & FACILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
FACILITIES PROJECTS	1,500,284	8,952,957	2,563,000	(6,389,957)	-71.4%
<b>FACILITIES MAINTENANCE Total</b>	<b>10,959,529</b>	<b>18,440,578</b>	<b>15,356,340</b>	<b>(3,084,238)</b>	<b>-16.7%</b>

# FLEET & FACILITIES

## Fleet Management

### Program Message:

The Fleet Management Program is responsible for maintenance and repairs of over 2,500 pieces of equipment. It also operates and maintains the County's refueling systems. The Fleet Management Program acquires and distributes an average of one million gallons of fuel per year. Aids county wide with equipment specifications with quotes and ordering replacements and/or new acquisitions for all departments. The program provides the following services:

- Equipment Maintenance and Repair – Fleet provides repair and maintenance services to all county departments for county owned equipment as well as several state operated departments. Services include scheduled and unscheduled repairs, accident repairs, upfits and refurbishing. The fleet consists of 243 generators, 365 pieces of heavy equipment, 584 pieces of light equipment, 1,107 pieces of small equipment and 108 pieces of Fire Dept emergency equipment.
- Fuel Acquisition and Distribution – Fleet provides around 300,000 gallons of unleaded fuel, over 600,000 gallons Diesel fuel and around 20,000 gallons of DEF annually for all county owned equipment.
- Fleet Replacement and Disposal - Implementation of the Fleet replacement plan is based off established guidelines and criteria approved by the Seminole County BOCC. During budget development, Fleet Works with vendors and user departments to specify equipment according to their operational needs. Fleet continues to work with the vendors and user departments throughout the ordering / delivery process ensuring equipment is received in the projected time frame and according to specifications. Once a unit is replaced the old equipment is prepared for surplus by removing any county decals and then sent to auction for sale.

# FLEET & FACILITIES

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>FLEET MANAGEMENT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	1,575,991	1,959,336	2,222,236	262,900	13.4%
510140 OVERTIME	102,630	63,672	63,672	0	0.0%
510150 SPECIAL PAY	11,615	9,150	13,200	4,050	44.3%
510210 SOCIAL SECURITY MATCHING	124,660	154,760	174,872	20,112	13.0%
510220 RETIREMENT CONTRIBUTIONS	208,574	274,522	330,362	55,840	20.3%
510230 HEALTH INS - EMPLOYER	318,408	460,373	458,988	(1,385)	-0.3%
510240 WORKERS COMPENSATION	39,856	35,789	38,491	2,702	7.5%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>2,381,734</i></b>	<b><i>2,957,602</i></b>	<b><i>3,301,820</i></b>	<b><i>344,219</i></b>	<b><i>11.6%</i></b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	16,421	56,500	55,500	(1,000)	-1.8%
530400 TRAVEL AND PER DIEM	4,834	6,500	8,000	1,500	23.1%
530420 TRANSPORTATION	298	0	0	0	
530439 UTILITIES-OTHER	926	1,500	1,500	0	0.0%
530440 RENTAL AND LEASES	0	1,000	1,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	2,687,287	2,950,700	3,053,400	102,700	3.5%
530490 OTHER CHARGES/OBLIG	635	1,000	1,000	0	0.0%
530510 OFFICE SUPPLIES	2,641	4,000	3,000	(1,000)	-25.0%
530520 OPERATING SUPPLIES	1,472,225	1,517,000	1,433,000	(84,000)	-5.5%
530521 EQUIPMENT \$1000-\$4999	7,878	10,000	10,000	0	0.0%
530522 OPERATING SUPPLIES-TECH	13,242	59,000	98,979	39,979	67.8%
530540 BOOKS, DUES PUBLICATIONS	2,426	5,300	5,435	135	2.5%
530550 TRAINING	4,871	6,500	10,000	3,500	53.8%
530560 GAS/OIL/LUBE	3,405,315	4,210,000	3,940,000	(270,000)	-6.4%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>7,618,998</i></b>	<b><i>8,829,000</i></b>	<b><i>8,620,814</i></b>	<b><i>(208,186)</i></b>	<b><i>-2.4%</i></b>
<b>BASE BUDGETS Total</b>	<b>10,000,733</b>	<b>11,786,602</b>	<b>11,922,634</b>	<b>136,033</b>	<b>1.2%</b>
FLEET	161,162	771,375	258,300	(513,075)	-66.5%
EQUIPMENT, OTHER	9,703	175,160	0	(175,160)	-100.0%
TECHNOLOGY	0	0	150,000	150,000	
FACILITIES PROJECTS	73,345	45,610	20,000	(25,610)	-56.1%
<b>FLEET MANAGEMENT Total</b>	<b>10,244,942</b>	<b>12,778,747</b>	<b>12,350,934</b>	<b>(427,812)</b>	<b>-3.3%</b>

# INFORMATION TECHNOLOGY

## Department Message:

The Information Technology Department’s mission is to deliver and support technology throughout the County. The Department is organized into functional teams that work together to ensure the County’s technology investments are properly maintained, secured, and available to enhance the efficiency of the delivery of County services. The Information Technology Department partners with local municipalities and Constitutional agencies to share information and resources in order to support the overall mission to provide the best citizen experience while being fiscally responsible. The Department’s budget is comprised of seven programs that are focused on providing countywide technology services.

## Programs:

ENTERPRISE ADMINISTRATION

ENTERPRISE SOFTWARE

GEOGRAPHIC INFO SYSTEMS-GIS

IS BUSINESS OFFICE

NETWORK COMMUNICATION SVCS

PORTFOLIO MANAGEMENT

WORKSTATION APPLICATIONS

# INFORMATION TECHNOLOGY

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED
<b>GOAL # 14.1 : Improve the level of service to County employees.</b>					

## KSP #2

14.1.1 *Meet Service Level Criteria for Account Administration.*

Percentage of requests that meet Service Level Criteria	92%	92%	98%	96%	98%
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14.1.2 *Meet Service Level Criteria for network repair.*

Percentage of requests that meet Service Level Criteria	88%	90%	87%	84%	90%
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14.1.3 *Meet Service Level Criteria for telephone services.*

Percentage of requests that meet Service Level Criteria			88%	93%	95%
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14.1.4 *Meet Service Level Criteria for the Customer Service Desk.*

Percentage of requests that meet Service Level Criteria	91%	82%	98%	97%	98%
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14.1.5 *Meet Service Level Criteria for the Deskside Support.*

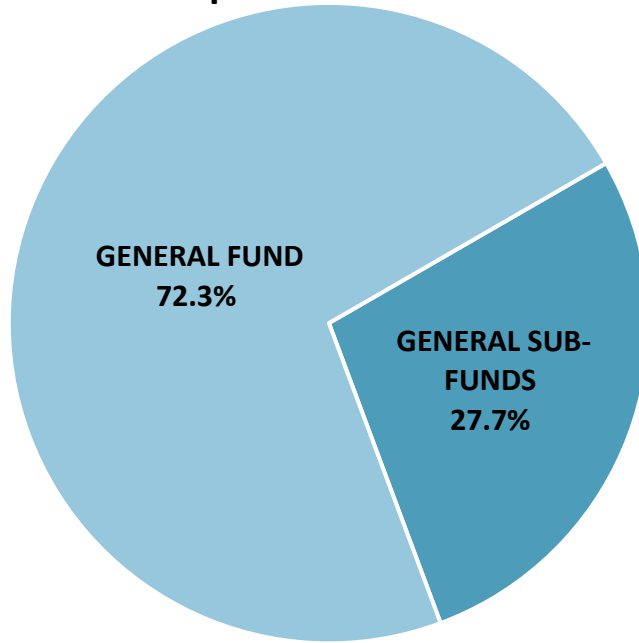
Percentage of requests that meet Service Level Criteria	87%	85%	96%	98%	98%
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14.1.6 *Meet Service Level Criteria for the resolution of virus and spam notifications.*

Percentage of requests that meet Service Level Criteria	82%	90%	90%	91%	90%
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# INFORMATION TECHNOLOGY

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
ENTERPRISE ADMINISTRATION	1,524,327	2,149,234	2,256,665	107,431	5.0%
ENTERPRISE SOFTWARE	1,718,627	2,307,938	2,184,955	(122,983)	-5.3%
GEOGRAPHIC INFO SYSTEMS-GIS	520,444	623,882	525,357	(98,525)	-15.8%
IS BUSINESS OFFICE	622,572	781,676	855,351	73,674	9.4%
NETWORK COMMUNICATION SVCS	2,021,799	2,395,899	2,366,688	(29,211)	-1.2%
PORTFOLIO MANAGEMENT	1,252,383	1,635,775	1,662,255	26,481	1.6%
WORKSTATION APPLICATIONS	1,564,975	2,480,235	2,533,128	52,893	2.1%
<b>BASE BUDGETS Total</b>	<b>9,225,128</b>	<b>12,374,640</b>	<b>12,384,399</b>	<b>9,760</b>	<b>0.1%</b>
<b>FLEET</b>	<b>51,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TECHNOLOGY</b>	<b>2,169,224</b>	<b>2,385,888</b>	<b>2,706,743</b>	<b>320,855</b>	<b>13.4%</b>
<b>Grand Total</b>	<b>11,445,927</b>	<b>14,760,528</b>	<b>15,091,142</b>	<b>330,615</b>	<b>2.2%</b>

# INFORMATION TECHNOLOGY

## Enterprise Administration

### Program Message:

This program is responsible for the support, maintenance, lifecycle management, service delivery, security of servers, storage, data centers, and associated systems. Examples of these services include: email, website access, user account administration, electronic file storage, and the housing of server-based software.

This program ensures disaster recovery by performing backups of critical software systems and data, ensures the security of critical servers, and designs data centers for reliability and availability. Performance of this team is measured on its ability to meet service levels associated with system up-time and data loss prevention.

Key services provided by this program:

- Account Administration
- Application Hosting Services
- Data Storage Services
- Email Services
- Remote Access Services
- Security Services
- Technology Consulting Services



# INFORMATION TECHNOLOGY

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>ENTERPRISE ADMINISTRATION</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	831,277	1,055,161	1,084,077	28,917	2.7%
510125 PART-TIME PERSONNEL	0	0	0	0	
510140 OVERTIME	41,495	18,500	18,500	0	0.0%
510210 SOCIAL SECURITY MATCHING	63,126	82,135	84,347	2,212	2.7%
510220 RETIREMENT CONTRIBUTIONS	108,235	145,696	148,575	2,880	2.0%
510230 HEALTH INS - EMPLOYER	163,976	222,838	247,199	24,361	10.9%
510240 WORKERS COMPENSATION	1,697	1,610	1,432	(178)	-11.1%
<b>PERSONNEL SERVICES Total</b>	<b>1,209,807</b>	<b>1,525,940</b>	<b>1,584,131</b>	<b>58,191</b>	<b>3.8%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	5,000	10,000	5,000	100.0%
530340 OTHER SERVICES	22,638	118,500	88,500	(30,000)	-25.3%
530400 TRAVEL AND PER DIEM	58	300	1,800	1,500	500.0%
530460 REPAIRS AND MAINTENANCE	63,718	42,000	55,000	13,000	31.0%
530520 OPERATING SUPPLIES	14,429	323,000	288,000	(35,000)	-10.8%
530522 OPERATING SUPPLIES-TECH	213,383	122,500	217,240	94,740	77.3%
530540 BOOKS, DUES PUBLICATIONS	295	0	0	0	
530550 TRAINING	0	11,994	11,994	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>314,520</b>	<b>623,294</b>	<b>672,534</b>	<b>49,240</b>	<b>7.9%</b>
<b>BASE BUDGETS Total</b>	<b>1,524,327</b>	<b>2,149,234</b>	<b>2,256,665</b>	<b>107,431</b>	<b>5.0%</b>
<b>TECHNOLOGY</b>	<b>116,692</b>	<b>524,000</b>	<b>55,000</b>	<b>(469,000)</b>	<b>-89.5%</b>
<b>ENTERPRISE ADMINISTRATION Total</b>	<b>1,641,019</b>	<b>2,673,234</b>	<b>2,311,665</b>	<b>(361,569)</b>	<b>-13.5%</b>

# INFORMATION TECHNOLOGY

## Enterprise Software

### Program Message:

The Enterprise Software Development program consists of a managed team of ten software developers, database administrators, and application support personnel who are responsible for maintaining over 300 applications and databases throughout the County. The Information Services Department discourages the internal development of software unless it is unavoidable. This program's focus is on providing application support, reporting and integration services as well as maintaining and updating legacy systems.

This program is also responsible for the design and maintenance of the County's websites and primary document retention management system.

This program is measured based upon projects completed that add value and efficiency to the County's operations, as well as incident response and resolution times.

Key services provided by this program:

- Application Development
- Application Support
- Requirements Analysis
- Enterprise content management system

# INFORMATION TECHNOLOGY

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>ENTERPRISE SOFTWARE</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	706,777	1,067,390	931,150	(136,240)	-12.8%
510140 OVERTIME	1,083	0	0	0	
510150 SPECIAL PAY	1,200	1,200	1,200	0	0.0%
510210 SOCIAL SECURITY MATCHING	53,277	81,655	71,233	(10,422)	-12.8%
510220 RETIREMENT CONTRIBUTIONS	87,410	144,845	126,916	(17,929)	-12.4%
510230 HEALTH INS - EMPLOYER	83,476	156,099	164,191	8,092	5.2%
510240 WORKERS COMPENSATION	1,639	1,601	1,211	(391)	-24.4%
<b>PERSONNEL SERVICES Total</b>	<b>934,861</b>	<b>1,452,790</b>	<b>1,295,901</b>	<b>(156,889)</b>	<b>-10.8%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	46,273	10,000	12,500	2,500	25.0%
530340 OTHER SERVICES	32,416	50,000	50,000	0	0.0%
530400 TRAVEL AND PER DIEM	0	3,000	3,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	908	0	0	0	
530522 OPERATING SUPPLIES-TECH	694,874	772,598	804,004	31,406	4.1%
530540 BOOKS, DUES PUBLICATIONS	477	1,550	1,550	0	0.0%
530550 TRAINING	8,818	18,000	18,000	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>783,766</b>	<b>855,148</b>	<b>889,054</b>	<b>33,906</b>	<b>4.0%</b>
<b>BASE BUDGETS Total</b>	<b>1,718,627</b>	<b>2,307,938</b>	<b>2,184,955</b>	<b>(122,983)</b>	<b>-5.3%</b>
<b>TECHNOLOGY</b>	<b>141,255</b>	<b>560,461</b>	<b>0</b>	<b>(560,461)</b>	<b>-100.0%</b>
<b>ENTERPRISE SOFTWARE Total</b>	<b>1,859,882</b>	<b>2,868,399</b>	<b>2,184,955</b>	<b>(683,444)</b>	<b>-23.8%</b>

# INFORMATION TECHNOLOGY

## Geographic Information Systems (GIS)

### Program Message:

The Seminole County GIS (Geographic Information Systems) program provides mapping and spatial analysis services to the County. The program produces over 300 layers of information detailing everything from addresses to physical assets and infrastructure.

GIS has become increasingly vital to the County's ability to provide excellent public safety through improved incident response times as well as general efficiencies by reducing drive times and providing problem analysis based upon geographic location.

This program is measured based upon projects completed that add value and efficiency to the County's operations.

Key services provided by this program:

- Spatial Analysis
- Layer Production
- Map Production
- Real time GIS integration with Production applications

# INFORMATION TECHNOLOGY

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>GEOGRAPHIC INFO SYSTEMS-GIS</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	283,520	346,886	267,343	(79,543)	-22.9%
510140 OVERTIME	0	0	0	0	
510210 SOCIAL SECURITY MATCHING	21,650	26,537	20,452	(6,085)	-22.9%
510220 RETIREMENT CONTRIBUTIONS	39,550	47,072	42,945	(4,127)	-8.8%
510230 HEALTH INS - EMPLOYER	32,369	50,304	38,240	(12,064)	-24.0%
510240 WORKERS COMPENSATION	522	520	348	(173)	-33.2%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>377,612</i></b>	<b><i>471,320</i></b>	<b><i>369,328</i></b>	<b><i>(101,992)</i></b>	<b><i>-21.6%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	12,480	0	0	0	
530400 TRAVEL AND PER DIEM	786	3,600	3,600	0	0.0%
530460 REPAIRS AND MAINTENANCE	0	0	400	400	
530510 OFFICE SUPPLIES	1,066	2,300	2,300	0	0.0%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	127,231	137,662	140,729	3,067	2.2%
530550 TRAINING	1,269	9,000	9,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>142,833</i></b>	<b><i>152,562</i></b>	<b><i>156,029</i></b>	<b><i>3,467</i></b>	<b><i>2.3%</i></b>
<b>BASE BUDGETS Total</b>	<b>520,444</b>	<b>623,882</b>	<b>525,357</b>	<b>(98,525)</b>	<b>-15.8%</b>
<b>GEOGRAPHIC INFO SYSTEMS-GIS Total</b>	<b>520,444</b>	<b>623,882</b>	<b>525,357</b>	<b>(98,525)</b>	<b>-15.8%</b>

# INFORMATION TECHNOLOGY

## Information Services Business Office

### Program Message:

This program provides strategic direction and policy for all information systems countywide in addition to the centralized administration and oversight for the Information Services Department. Additional responsibilities include: managing the operating budget, general and financial accounting including payroll and accounts payable; and oversight and coordination for countywide IT purchases and strategic planning. This program also provides administrative support countywide for: voice, data, and long distance plans; air cards, cell phones, and accessories; as well as inventory and procurement support of computer workstations and technology for all county departments.

Key services provided by this program:

- Department Administration
- Budget Management
- Financial Accounting
- Purchasing Oversight

# INFORMATION TECHNOLOGY

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>IS BUSINESS OFFICE</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	425,998	444,395	462,172	17,777	4.0%
510140 OVERTIME	1,801	0	0	0	
510150 SPECIAL PAY	3,900	3,900	3,900	0	0.0%
510210 SOCIAL SECURITY MATCHING	30,967	33,996	35,356	1,360	4.0%
510220 RETIREMENT CONTRIBUTIONS	89,016	99,656	103,802	4,147	4.2%
510230 HEALTH INS - EMPLOYER	48,769	57,563	64,778	7,215	12.5%
510240 WORKERS COMPENSATION	668	667	601	(66)	-9.9%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>601,119</b>	<b>640,176</b>	<b>670,610</b>	<b>30,433</b>	<b>4.8%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	5,128	117,700	160,941	43,241	36.7%
530400 TRAVEL AND PER DIEM	1,916	1,200	1,200	0	0.0%
530480 PROMOTIONAL ACTIVITIES	4,925	5,000	5,000	0	0.0%
530510 OFFICE SUPPLIES	4,989	7,125	7,125	0	0.0%
530520 OPERATING SUPPLIES	443	3,800	3,800	0	0.0%
530522 OPERATING SUPPLIES-TECH	0	0	0	0	
530540 BOOKS, DUES PUBLICATIONS	299	1,675	1,675	0	0.0%
530550 TRAINING	3,754	5,000	5,000	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>21,453</b>	<b>141,500</b>	<b>184,741</b>	<b>43,241</b>	<b>30.6%</b>
<b>BASE BUDGETS Total</b>	<b>622,572</b>	<b>781,676</b>	<b>855,351</b>	<b>73,674</b>	<b>9.4%</b>
<b>IS BUSINESS OFFICE Total</b>	<b>622,572</b>	<b>781,676</b>	<b>855,351</b>	<b>73,674</b>	<b>9.4%</b>

# INFORMATION TECHNOLOGY

## Network Communication Services

### Program Message:

This program is responsible for the design, implementation, support, maintenance, availability and security of the County's data, voice, and internet corridors. Examples of these services include: phone system troubleshooting and repair, network troubleshooting and repair, installation and management of public and internal wireless local area networking (WIFI) systems, installation and management of security cameras and overall network security and firewall support. As well as, cybersecurity training, threat elimination, risk management, and safeguarded resources.

The performance of this team is measured based upon the availability and performance of the County's network and telephone systems as well as incident response and repair times. Additionally, the timely discovery of cyber threats and proactive steps taken to eliminate a compromise.

Key services provided by this program:

- Internet Access
- Network Services
- Wireless Services
- Security Services
- Site Design and Build Services
- Technology Consulting Services
- Telephone Services
- Video Services
- Vulnerability assessment
- Risk mitigation
- Threat protection
- Incident response
- Policy Procedure
- Cyber training
- Video Services



# INFORMATION TECHNOLOGY

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>NETWORK COMMUNICATION SVCS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	618,948	679,022	788,557	109,535	16.1%
510140 OVERTIME	29,538	18,500	5,000	(13,500)	-73.0%
510210 SOCIAL SECURITY MATCHING	48,379	51,945	60,325	8,379	16.1%
510220 RETIREMENT CONTRIBUTIONS	82,222	97,907	116,250	18,343	18.7%
510230 HEALTH INS - EMPLOYER	91,105	119,660	115,161	(4,499)	-3.8%
510240 WORKERS COMPENSATION	1,035	1,019	1,025	7	0.6%
511000 CONTRA PERSONAL SERVICES	(15,000)	0	0	0	
<b>PERSONNEL SERVICES Total</b>	<b>856,226</b>	<b>968,053</b>	<b>1,086,318</b>	<b>118,265</b>	<b>12.2%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	3,642	30,000	30,000	0	0.0%
530340 OTHER SERVICES	869	10,000	11,000	1,000	10.0%
530400 TRAVEL AND PER DIEM	0	0	1,000	1,000	
530410 COMMUNICATIONS	936,824	1,064,965	913,370	(151,595)	-14.2%
530411 COMMUNICATIONS - EQUIPME	8,946	35,000	35,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	72,082	30,000	30,000	0	0.0%
530520 OPERATING SUPPLIES	6,391	6,600	6,600	0	0.0%
530521 EQUIPMENT \$1000-\$4999	0	6,000	6,000	0	0.0%
530522 OPERATING SUPPLIES-TECH	136,820	233,381	234,000	619	0.3%
530550 TRAINING	0	11,900	13,400	1,500	12.6%
<b>OPERATING EXPENDITURES Total</b>	<b>1,165,573</b>	<b>1,427,846</b>	<b>1,280,370</b>	<b>(147,476)</b>	<b>-10.3%</b>
<b>BASE BUDGETS Total</b>	<b>2,021,799</b>	<b>2,395,899</b>	<b>2,366,688</b>	<b>(29,211)</b>	<b>-1.2%</b>
FLEET	51,575	0	0	0	
TECHNOLOGY	191,776	0	600,000	600,000	
<b>NETWORK COMMUNICATION SVCS Total</b>	<b>2,265,150</b>	<b>2,395,899</b>	<b>2,966,688</b>	<b>570,789</b>	<b>23.8%</b>

# INFORMATION TECHNOLOGY

## Portfolio Management

### Program Message:

This program is responsible for planning and implementing new technologies approved by the Board of County Commissioners. Utilizing best practices in project management and requirements gathering, this program partners with County departments and agencies to increase the likelihood of successful implementation of new technology.

The performance of this program is measured based upon a number of measures including portfolio status, project delivery status, and technical resource allocation forecasting.

Key services provided by this program:

- Portfolio and project management
- Business Analysis
- Oversight of the County's records retention process
- Administration of the County's multi-function printer deployment

# INFORMATION TECHNOLOGY

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>PORTFOLIO MANAGEMENT</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	624,721	839,509	871,321	31,813	3.8%
510140 OVERTIME	876	0	0	0	
510150 SPECIAL PAY	2,125	2,400	2,400	0	0.0%
510210 SOCIAL SECURITY MATCHING	46,247	64,222	66,656	2,434	3.8%
510220 RETIREMENT CONTRIBUTIONS	77,709	113,921	118,761	4,840	4.2%
510230 HEALTH INS - EMPLOYER	88,922	153,749	144,864	(8,885)	-5.8%
510240 WORKERS COMPENSATION	6,930	9,373	5,653	(3,721)	-39.7%
<b>PERSONNEL SERVICES Total</b>	<b>847,530</b>	<b>1,183,175</b>	<b>1,209,655</b>	<b>26,481</b>	<b>2.2%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	24,831	0	0	0	
530340 OTHER SERVICES	95,376	104,600	104,600	0	0.0%
530400 TRAVEL AND PER DIEM	251	2,000	2,000	0	0.0%
530440 RENTAL AND LEASES	183,189	200,000	200,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	94,433	110,000	110,000	0	0.0%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	3,551	19,200	19,200	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	703	1,800	1,800	0	0.0%
530550 TRAINING	2,518	15,000	15,000	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>404,854</b>	<b>452,600</b>	<b>452,600</b>	<b>0</b>	<b>0.0%</b>
<b>BASE BUDGETS Total</b>	<b>1,252,383</b>	<b>1,635,775</b>	<b>1,662,255</b>	<b>26,481</b>	<b>1.6%</b>
<b>TECHNOLOGY</b>	<b>52,971</b>	<b>100,000</b>	<b>25,000</b>	<b>(75,000)</b>	<b>-75.0%</b>
<b>PORTFOLIO MANAGEMENT Total</b>	<b>1,305,354</b>	<b>1,735,775</b>	<b>1,687,255</b>	<b>(48,519)</b>	<b>-2.8%</b>

# INFORMATION TECHNOLOGY

## Workstation Applications

### Program Message:

This program is responsible for being the first contact point for citizens, businesses and other stakeholders to access county services and for providing the computer help desk, support, and maintenance of computer workstations, peripherals, cellular devices and locally installed applications. Technical support includes on-site troubleshooting, servicing, and computer refreshes. This program also provides technical training for County staff.

The performance of this program is measured based upon a number of service levels including call answering time and incident resolution time based upon priority.

Key services provided by this program:

- Citizens Engagement
- Computer Help Desk
- Computer Workstation Support
- Cellular Device Support
- Technology Training

# INFORMATION TECHNOLOGY

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>WORKSTATION APPLICATIONS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	721,989	1,243,512	1,154,128	(89,384)	-7.2%
510125 PART-TIME PERSONNEL	0	0	0	0	
510140 OVERTIME	36,414	25,000	25,000	0	0.0%
510150 SPECIAL PAY	1,350	2,400	2,400	0	0.0%
510210 SOCIAL SECURITY MATCHING	56,367	95,129	88,291	(6,838)	-7.2%
510220 RETIREMENT CONTRIBUTIONS	94,666	168,745	155,744	(13,001)	-7.7%
510230 HEALTH INS - EMPLOYER	142,640	275,885	285,039	9,154	3.3%
510240 WORKERS COMPENSATION	1,492	1,865	1,500	(365)	-19.6%
511000 CONTRA PERSONAL SERVICES	(108,288)	0	0	0	
<b>PERSONNEL SERVICES Total</b>	<b>946,630</b>	<b>1,812,535</b>	<b>1,712,101</b>	<b>(100,434)</b>	<b>-5.5%</b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	0	0	0	0	
530400 TRAVEL AND PER DIEM	20	0	0	0	
530430 UTILITIES	0	0	0	0	
530440 RENTAL AND LEASES	0	0	0	0	
530460 REPAIRS AND MAINTENANCE	0	0	0	0	
530510 OFFICE SUPPLIES	4	0	0	0	
530520 OPERATING SUPPLIES	28,692	27,300	32,300	5,000	18.3%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	589,629	602,400	750,727	148,327	24.6%
530550 TRAINING	0	38,000	38,000	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>618,345</b>	<b>667,700</b>	<b>821,027</b>	<b>153,327</b>	<b>23.0%</b>
<b>BASE BUDGETS Total</b>	<b>1,564,975</b>	<b>2,480,235</b>	<b>2,533,128</b>	<b>52,893</b>	<b>2.1%</b>
FLEET	0	0	0	0	
TECHNOLOGY	1,666,530	1,201,427	2,026,743	825,316	68.7%
<b>WORKSTATION APPLICATIONS Total</b>	<b>3,231,506</b>	<b>3,681,662</b>	<b>4,559,871</b>	<b>878,209</b>	<b>23.9%</b>



# RESOURCE MANAGEMENT

## Department Message:

The Resource Management Department focuses on improving Seminole County Citizens' quality of life through the provision of an effective and efficient government. The department is committed to promoting long-term fiscal stability and resiliency, acting as stewards of the County's financial resources. The Department works to foster transparency and accountability with respect to financial matters, ensuring compliance with applicable laws, rules and regulations. The Department provides information and analysis that assists the County Manager and Board of County Commissioners in their ultimate goals of providing leadership and services to the citizens of Seminole County.

The Department strives to provide sound fiscal management, policy development, timely and accurate information, quality assistance, and reliable recommendations relative to the County's strategic priorities.

## Programs:

FINANCIAL MGMT GRANTS

MAIL CENTER / PRINT SHOP

MSBU

PURCHASING & CONTRACTS

RISK MANAGEMENT

RM BUSINESS OFFICE

# RESOURCE MANAGEMENT

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 18.1 :** Apply for three federal state grant notifications.

*Not KSP specific*

18.1.1 *Department will identify and apply for three Federal/State Grant Notification of Awards by 9/1/2025*

Grant Application submitted				3	3
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**GOAL # 18.2 :** Be in compliance with grant federal guildlines

*Not KSP specific*

18.2.1 *Attend workshops providing new OMB guidelines that go into affect on 10/1/2024 and provide training and information to grant staff and departments managing grants.*

Number of departments that successfully attend bi-monthly grant roundtable meetings				40	7
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**GOAL # 18.3 :** Develop resource folder/dashboard for grant applications.

*Not KSP specific*

18.3.1 *Provide training to departments staff on new Administrative Code for grants and new Grant Policy and Procedure Manual by 4/1/2025*

Resource Created (1=Achieved)				-	1
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**GOAL # 18.4 :** Update administrative code for County grants & develop County Manager grant policy and procedure manual.

*Not KSP specific*

18.4.1 *Review and update Admnistrative code and Procedure Manual approved by the Board by 03/01/2025*

Code Adopted (1 = Achieved)				-	1
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**GOAL # 18.5 :** To produce a consolidated non-ad valorem assessment roll that is accurate, statutorily sound and sufficient to generate the revenue required to fund the assessment-funded public services authorized by the Board of County Commissioners.

*Not KSP specific*

18.5.1 *Provide weekly response to changes yielded by property record updates, notices of annexation, certificates of occupancy, raze permits, and building permits.*

Number of Assessment Corrections	50	75	21	50	50
Number of Assessment Refunds	10	10	10	10	20



# RESOURCE MANAGEMENT

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 18.6 :** To provide financial management of active MSBU's in a manner that promotes stability and sustainability relative to the public services funded by non-ad valorem assessments.

**Not KSP specific**

18.6.1 *Maintain annual rate adjustments with +/- \$10.00 of prior year rate for residential solid waste management assessments.*

% of Residential Solid Waste Management

Assessment Rate Changes no greater than \$10.00	100%	100%	100%	100%	100%
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18.6.2 *Maintain annual rate adjustments with +/- \$25.00 of prior year rate for lake management & ground maintenance assessments.*

% of Lake Management & Grounds Maintenance

Assessment Rate Changes no greater than \$10.00	90%	92%	100%	100%	100%
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18.6.3 *Maintain annual rate adjustments with +/- \$5.00 of prior year rate for street lighting assessments.*

% of Street Lighting Assessment Rate Changes

within +/- \$5.00	99%	99%	100%	100%	100%
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**GOAL # 18.7 :** Continue to develop and utilize e-procurement/e-commerce to enhance procurement efficiencies.

**Not KSP specific**

18.7.1 *Use J.D. Edwards' enhancements to be the procurement software and embrace new functionality that enhances efficiencies to shorten the Procurement Administrative Lead Time (PALT) calendar days from the time large contract and purchase order requisitions are approved by the Department to the time it is awarded by the Purchasing and Contracts Program.*

PALT calendar days from the time the large

contract requisition is approved by the

Department to the time it is awarded by the

Purchasing and Contracts Program

	141	135	130	124	115
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PALT calendar days from the time the purchase

order requisition is approved by the Department

to the time it is awarded by the Purchasing and

Contracts Program

	5	5	3	3	5
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18.7.2 *Use VendorLink as the County's main portal do to business with vendors and maximize the functionality of this software.*

Registered vendors in OpenGov

	30,124	30,436	6,283	32,400	33,000
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# RESOURCE MANAGEMENT

	FY21	FY22	FY23	FY24	FY25
GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**GOAL # 18.8 :** Enhance the education of purchasing staff, internal customers, and vendors in the area of Purchasing and Contracts.

**Not KSP specific**

18.8.1 *Provide Professional Procurement classes for Purchasing and Contracts staff.*

Number of Professional Procurement classes for Purchasing and Contracts Program staff	10	5	9	8	10
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18.8.2 *Provide vendor educational seminars/classes, trade shows, speaking engagements, small business, and women/veteran/minority owner meetings.*

Number of events conducted	-	2	3	3	4
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**GOAL # 18.9 :** Expand use of procurement card versus purchase orders.

**Not KSP specific**

18.9.1 *Use the County's Purchasing Card program to reduce the number of costly purchase orders.*

Number of Card users	223	226	228	237	240
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18.9.2 *Use the County's Purchasing Card to increase the County's rebate by paying large targeted invoices for payment.*

Rebate to the County	121,808	76,266	110,649	116,426	165,000
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**GOAL # 18.10 :** Provide maximum usage of the procurement process using bids, RFPs and best value procurement practices.

**Not KSP specific**

18.10. *Provide best in class procurement services using procurement policies, procedures and regulations to deliver the overall Best Value (price and value) to our citizens.*

Total number of competitive procurements over \$50K	154	163	96	105	
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**GOAL # 18.11 :** Provide refresher safety training and periodic safety reviews for operators of County commercial motor vehicles

**Not KSP specific**

18.1 *Facillitate safe operation of County commercial motor vehicles through ongoing training and periodic safety reviews by County Safety Officers.*

50% of commercial motor vehicle operators annually. (1 = Achieved)					75
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# RESOURCE MANAGEMENT

GOAL KSP - OBJECTIVE - PERFORMANCE MEASURE	FY21	FY22	FY23	FY24	FY25
<b>GOAL # 18.12</b> : Select a RMIS vendor; implement RMIS system; train County users.	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED

**Not KSP specific**

18.1

*Provide greater ease of use to internal customers submitting Incident and Injury reports; provide greater report and claim handling security and efficiency; provide better claim tracking and reporting capabilities.*

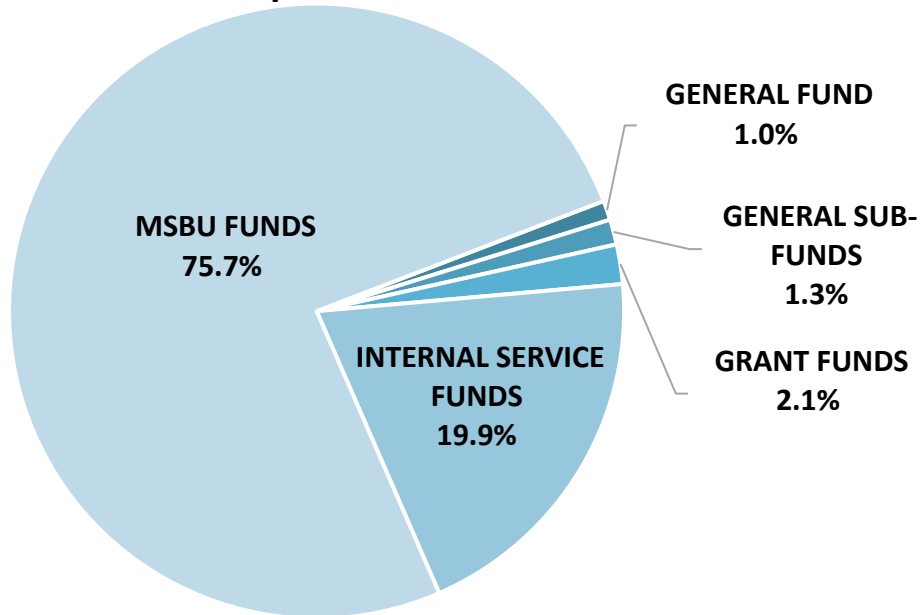
Implementation & Training of System (1=

Achieved)

1

# RESOURCE MANAGEMENT

## Department Funds



## BUDGET TYPE

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>BASE BUDGETS</b>					
FINANCIAL MGMT GRANTS	113,834	382,801	372,709	(10,092)	-2.6%
MAIL CENTER / PRINT SHOP	561,543	822,007	726,191	(95,816)	-11.7%
MSBU	23,149,317	29,719,246	29,548,646	(170,599)	-0.6%
PURCHASING & CONTRACTS	1,367,325	1,577,759	1,595,607	17,848	1.1%
RISK MANAGEMENT	6,016,172	8,095,021	7,737,286	(357,735)	-4.4%
RM BUSINESS OFFICE	568,822	621,691	653,462	31,771	5.1%
<b>BASE BUDGETS Total</b>	<b>31,777,012</b>	<b>41,218,525</b>	<b>40,633,901</b>	<b>(584,624)</b>	<b>-1.4%</b>
<b>CIP</b>	<b>9,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FLEET</b>	<b>25,739</b>	<b>31,000</b>	<b>0</b>	<b>(31,000)</b>	<b>-100.0%</b>
<b>EQUIPMENT, OTHER</b>	<b>18,505,338</b>	<b>13,833,334</b>	<b>0</b>	<b>(13,833,334)</b>	<b>-100.0%</b>
<b>TECHNOLOGY</b>	<b>28,631</b>	<b>200,000</b>	<b>8,000</b>	<b>(192,000)</b>	<b>-96.0%</b>
<b>GRANTS</b>	<b>34,098,676</b>	<b>15,670,760</b>	<b>1,328,348</b>	<b>(14,342,412)</b>	<b>-91.5%</b>
<b>Grand Total</b>	<b>84,445,319</b>	<b>70,953,619</b>	<b>41,970,249</b>	<b>(28,983,370)</b>	<b>-40.8%</b>

# RESOURCE MANAGEMENT

## Financial Management Grants

### Program Message:

The Resource Management Grants program manages Recipient Agency Grants for the 18th Judicial Circuit. These programs provide funding for Problem Solving Courts related to Substance Abuse and Mental Health needs in the community. The grants have several agency providers such as Veteran Affairs Office, Aspire Health Partners, Inc., The Transition House, Hope and Help, and United Safety Council. These agencies provide treatment services for the Problem-Solving Courts operated by the Courts which include Adult Drug Court, Veterans Treatment Court, and Mental Health Court. Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program (COSAP) from the Department of Justice provides drug testing at the Court House; faster assessments to divert inmates to treatment, tools to divert drug use and community education on substance abuse.

The last Recipient Agency Grants managed by Resource Management is the American Rescue Plan Act (ARPA) Recover Plan which provides Federal funding to the County for recovery from the COVID-19 pandemic.

The following grants are funded for Fiscal Year 2025:

- Department of Justice Adult Drug Court Enhancement
- Department of Justice Veteran's Treatment Court Enhancement
- Department of Justice COSAP
- Department of Children and Families Opioid Grant
- Department of Justice Mental Health Grant

The program provides the following services:

- Problem-Solving Court and Community Based Grant funding management
- Treatment services for Substance Abuse and Mental Health Services
- Interventions to reduce jail time and recidivism
- Reduce cost through intervention time

# RESOURCE MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>FINANCIAL MGMT GRANTS</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	340,074	531,449	515,002	(16,447)	-3.1%
510125 PART-TIME PERSONNEL	42,169	0	0	0	
510210 SOCIAL SECURITY MATCHING	27,402	40,656	39,398	(1,258)	-3.1%
510220 RETIREMENT CONTRIBUTIONS	47,650	72,118	70,195	(1,923)	-2.7%
510230 HEALTH INS - EMPLOYER	79,566	117,082	126,846	9,764	8.3%
510240 WORKERS COMPENSATION	539	797	670	(128)	-16.0%
511000 CONTRA PERSONAL SERVICES	(503,566)	(459,401)	(459,401)	0	0.0%
<b>PERSONNEL SERVICES Total</b>	<b>33,834</b>	<b>302,701</b>	<b>292,709</b>	<b>(9,992)</b>	<b>-3.3%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	80,000	80,000	80,000	0	0.0%
530510 OFFICE SUPPLIES	0	100	0	(100)	-100.0%
<b>OPERATING EXPENDITURES Total</b>	<b>80,000</b>	<b>80,100</b>	<b>80,000</b>	<b>(100)</b>	<b>-0.1%</b>
<b>BASE BUDGETS Total</b>	<b>113,834</b>	<b>382,801</b>	<b>372,709</b>	<b>(10,092)</b>	<b>-2.6%</b>
EQUIPMENT, OTHER	18,505,338	13,833,334	0	(13,833,334)	-100.0%
GRANTS	34,098,676	15,670,760	1,328,348	(14,342,412)	-91.5%
<b>FINANCIAL MGMT GRANTS Total</b>	<b>52,717,849</b>	<b>29,886,895</b>	<b>1,701,057</b>	<b>(28,185,838)</b>	<b>-94.3%</b>

# RESOURCE MANAGEMENT

## Mail Center / Print Shop

### Program Message:

The Mail Center located in the County Services Building, Sanford, provides a variety of mailing services; first-class presort to standard processing to BCC departments and other elected officials. Other services offered are electronic certified mail, electronic package tracking, and folding and inserting. On a monthly basis, the Mail Center processes approximately 320,000 pieces of mail and sorts and delivers approximately 100,000 pieces of interoffice mail. Mail Center staff will meet with customers to assist with pricing for bulk, discounted, first class mail, or use of the County's mail permit.

The Mail Center provides the following services:

- Receipt, sorting, and delivery of mail between County Programs and external delivery services
- Coordination and delivery of inter-office mail
- Folding, collating, and stuffing of bulk mailing needs (elections, water bills, etc.)
- Specialty Deliveries
- Provision of mailing cost estimates

The Print Center located in the County Services Building, Sanford, house high-speed, high-quality, black and white, and color digital presses that allow customers to order large and small volume print jobs quickly, easily and in the most cost-effective manner. In addition, many types of binding, cutting and folding services are offered. The Print Center offers a web submit printing process. This paperless requisition system makes printing customers files at the Printing Center easier than ever.

The Print Shop provides the following services:

- Copy services (letterheads, color brochures, business cards, etc.)
- Binding and Finishing services, such as folding, drilling, combing, laminating, etc.
- Provision of job cost estimates
- Web submit training

# RESOURCE MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>MAIL CENTER / PRINT SHOP</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	155,532	165,463	172,083	6,619	4.0%
510210 SOCIAL SECURITY MATCHING	10,725	12,658	13,164	506	4.0%
510220 RETIREMENT CONTRIBUTIONS	19,281	22,453	23,455	1,001	4.5%
510230 HEALTH INS - EMPLOYER	54,986	83,446	83,404	(42)	-0.1%
510240 WORKERS COMPENSATION	3,824	5,398	4,857	(541)	-10.0%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>244,347</i></b>	<b><i>289,419</i></b>	<b><i>296,963</i></b>	<b><i>7,544</i></b>	<b><i>2.6%</i></b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	0	0	0	0	
530420 TRANSPORTATION	235,347	405,635	305,875	(99,760)	-24.6%
530440 RENTAL AND LEASES	30,701	51,860	48,260	(3,600)	-6.9%
530460 REPAIRS AND MAINTENANCE	19,923	34,000	34,000	0	0.0%
530470 PRINTING AND BINDING	258	0	0	0	
530510 OFFICE SUPPLIES	0	300	300	0	0.0%
530520 OPERATING SUPPLIES	30,968	40,718	40,718	0	0.0%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530550 TRAINING	0	75	75	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>317,196</i></b>	<b><i>532,588</i></b>	<b><i>429,228</i></b>	<b><i>(103,360)</i></b>	<b><i>-19.4%</i></b>
<b>BASE BUDGETS Total</b>	<b>561,543</b>	<b>822,007</b>	<b>726,191</b>	<b>(95,816)</b>	<b>-11.7%</b>
<b>MAIL CENTER / PRINT SHOP Total</b>	<b>561,543</b>	<b>822,007</b>	<b>726,191</b>	<b>(95,816)</b>	<b>-11.7%</b>



# RESOURCE MANAGEMENT

## Municipal Services Benefit Unit (MSBU)

### Program Message:

The MSBU Program provides application coordination and financial management of the non-ad valorem assessment districts for unincorporated Seminole County as stipulated by the Seminole County Administrative Code [Section 22.10]. In addition to ensuring compliance with Administrative Code provisions, the MSBU Program is accountable for compliance with respective Florida Statutes. Non-ad valorem assessment districts also known as MSBUs are established by Ordinance of the Seminole County Board of County Commissioners to provide a municipal (public) service that offers special benefit on a localized or community-based basis.

The assessment associated with each MSBU is based on the cost to provide the public service, the number of assessed properties, and the benefit unit allocated to each property. The assessment-funded public services coordinated through the Seminole County MSBU Program are intended to benefit properties located in unincorporated Seminole County but may include properties in other taxing jurisdictions if appropriately authorized. Assessments are levied annually via the property tax bill or may be paid off in full (Capital projects).

The financial management services provided by the MSBU Program on behalf of each MSBU includes coordinating activities with the County operating department or service entity that provides the assessment-funded public service, preparing and monitoring budgets, developing assessment recommendations for Board consideration, and ensuring assessments (and/or installment billings) are reported accurately and timely to the Seminole County Tax Collector for collection.

The primary functions (or Major Services) fulfilled by the MSBU Program are as listed:

- Preparation of the annual Non-Ad Valorem Assessment Roll for Seminole County
- Assuring statutory compliance of non-ad valorem assessment activity
- Coordination of MSBU Application process for new MSBUs
- Providing financial management of established MSBUs

# RESOURCE MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b>MSBU</b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	187,564	245,734	264,918	19,185	7.8%
510140 OVERTIME	739	0	0	0	
510150 SPECIAL PAY	0	0	0	0	
510210 SOCIAL SECURITY MATCHING	13,715	18,799	20,266	1,468	7.8%
510220 RETIREMENT CONTRIBUTIONS	23,348	33,346	36,108	2,762	8.3%
510230 HEALTH INS - EMPLOYER	49,581	71,819	71,859	40	0.1%
510240 WORKERS COMPENSATION	405	369	344	(24)	-6.6%
<b>PERSONNEL SERVICES Total</b>	<b>275,352</b>	<b>370,066</b>	<b>393,496</b>	<b>23,431</b>	<b>6.3%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	16,047,499	17,213,260	16,907,290	(305,970)	-1.8%
530400 TRAVEL AND PER DIEM	0	150	100	(50)	-33.3%
530401 TRAVEL - TRAINING RELATED	0	150	150	0	0.0%
530420 TRANSPORTATION	43,680	44,800	45,200	400	0.9%
530430 UTILITIES	2,531,735	2,301,500	2,405,000	103,500	4.5%
530460 REPAIRS AND MAINTENANCE	211,043	268,356	277,456	9,100	3.4%
530470 PRINTING AND BINDING	13,649	17,160	17,160	0	0.0%
530490 OTHER CHARGES/OBLIG	3,899,189	5,379,500	5,879,500	500,000	9.3%
530492 OTHER CHRGS/OB CONSTITUTI	117,384	118,400	118,400	0	0.0%
530499 CHARGES/OBLIGATIONS-CONT	0	3,946,605	3,440,117	(506,488)	-12.8%
530510 OFFICE SUPPLIES	6,807	1,500	1,500	0	0.0%
530520 OPERATING SUPPLIES	331	53,500	53,000	(500)	-0.9%
530522 OPERATING SUPPLIES-TECH	0	800	800	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	0	350	100	(250)	-71.4%
530550 TRAINING	0	500	500	0	0.0%
<b>OPERATING EXPENDITURES Total</b>	<b>22,871,315</b>	<b>29,346,530</b>	<b>29,146,273</b>	<b>(200,257)</b>	<b>-0.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
590910 TRANSFER OUT	2,650	2,650	8,877	6,227	235.0%
<b>INTERFUND TRANSFERS OUT Total</b>	<b>2,650</b>	<b>2,650</b>	<b>8,877</b>	<b>6,227</b>	<b>235.0%</b>
<b>BASE BUDGETS Total</b>	<b>23,149,317</b>	<b>29,719,246</b>	<b>29,548,646</b>	<b>(170,599)</b>	<b>-0.6%</b>
CIP	9,923	0	0	0	
EQUIPMENT, OTHER	0	0	0	0	

# RESOURCE MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
TECHNOLOGY	0	75,000	0	(75,000)	-100.0%
<b>MSBU Total</b>	<b>23,159,239</b>	<b>29,794,246</b>	<b>29,548,646</b>	<b>(245,599)</b>	<b>-0.8%</b>

# RESOURCE MANAGEMENT

## Purchasing & Contracts

### Program Message:

The Purchasing and Contracts Division Program provides centralized procurement services by teaming with internal and external customers to deliver innovative, effective, and timely procurement solutions in accordance with State Statutes, codes, policies, procedures, and federal regulations. The Program's functions include but are not limited to, vendor relations, assessing procurement requests, creating solicitation packages, strategic vetting, coordinating sourcing activities, conducting negotiations and strategic competitive selection for the procurement of goods and services, issuing of procurement actions such as purchase orders, change orders, work orders, amendments, and contracts that total over \$218.201M of encumbered budgeted funds. The Program also assists in the management of contracts from approval until expiration. Purchasing and Contracts Division (PCD) manages over 10,964 fixed (tangible) assets and performs the administration of the Purchasing Card program.

### Award Winning Service:

PCD is fully accredited by the National Institute of Governmental Purchasing (NIGP). PCD received the "Achievement of Excellence in Procurement Award" from the National Purchasing Institute (NPI), along with many Best Practice awards.

### Objectives:

Provide first-class procurement services in response to internal needs abiding by procurement policies, procedures, and regulations to deliver the overall best value to the citizens of Seminole County.

- Ensure compliance of procurement laws and regulations, code, policies, and procedures, while maintaining an effective operation of the purchasing, contracting, P-Card administration and fixed assets processes.
- Provide innovative procurement solutions, while maintaining customer satisfaction and achieving performance management objectives in the purchasing, contracting, P-Card administration and fixed assets functions.
- Coordinate with the County Attorney's Office to obtain Agreement Templates for use in Solicitations.
- Utilize latest technology and best practice procurement methods to achieve cost savings by using the competitive process through negotiations and suitable procurement methods.
- Provide the opportunity for training to achieve professional procurement certifications.
- Migration to OpenGov to become more efficient and paperless.
- Seek out opportunities to increase the P-Card usage to decrease the number of costly purchase orders and increase P-Card rebates.
- Administer the Purchasing Card program and conduct audits for compliance with applicable rules.
- Foster vendor relations and assist the business community on how to do business with the County.
- Provide adaptable emergency procurement solutions during natural disasters and catastrophic events.

### Staffing:

PCD when fully staffed, operates an efficient centralized procurement program consisting of 14 FTE's and 1 PTE. Due to the extensive use of technology and best practices, the Program has been able to maintain a productive and proficient procurement operation.

# RESOURCE MANAGEMENT

## Programs:

### Fixed Assets and Inventory

Conduct Countywide inventory of all fixed assets as defined under Section 274.03, Florida Statutes, including identification of material at time of purchase, identification and tagging of newly purchased equipment, documenting asset in J. D. Edwards, handling the annual inventory of fixed assets and the surplus of all excess material in accordance to procedures required by Section 274.05 and Section 274.06, Florida Statutes.

- BOCC Budget percentage: 15.32%
- Number of Fixed Assets managed: 10,964
- Value of the Fixed Assets: \$165.0M

### All procurement actions: 3267

Encumbered amount: \$218,209,842.77

### Procurement Policies, Procedures; Management, Budget, and Training

PCD supports and maintains current operational policies and procedures in accordance with laws and applicable regulations. PCD focused on targeted training sessions directly with departments and annual training on Purchasing Card procedures. PCD will be utilizing the new NeoGov training software to implement various procurement training modules in the future. PCD prepares Division agenda items, brief Commissioners on those items and attends Board of County Commissioners meetings. PCD provides procurement strategies for projects and Emergency Operations Center (EOC) procurement support.

### Vendor relations

PCD maintains the County's vendor database using OpenGov software. Vendors register online for the various commodities and services that they provide. Registered vendors receive e-mail notifications of upcoming bid opportunities and events. PCD administers the site and creates filters to optimize functionality. PCD provides assistance to vendors on "How to do Business with Seminole County Government", conduct an annual vendor fair, participate in Reverse Trade Shows and in small business fairs, sponsor training, and contribute to panel discussions at procurement events. Number of registered vendors: 32,400

### P-Card Administration

PCD develops and maintains current policies in accordance with laws and applicable regulations. PCD provides training for all cardholders and delegates and manages accounts by issuing new cards, processing replacement, handling disputes and suspensions as well as working with the County Comptroller's Office to provide oversight and promote a successful program. PCD is expanding this area to increase the rebates generated by the usage of the cards.

- BOCC Budget percentage: 1.1%
- Number of P-card users: 237
- Number of P-Card transactions: 16,021
- Spend: \$9.4M
- Rebate from Truist FY22/23: \$116,427.41

### Procurement Administrative Lead Time (PALT)

## RESOURCE MANAGEMENT

PALT is the number of administrative calendar days associated with procurement actions, from the time an approval request is made to PCD to award. PALT is an indicator of workload, staffing issues and complexity of procurement processes. This indicator is affected by outside agencies such as Florida Department of Transportation and other governmental agencies. These metrics are available on the Purchasing and Contract's website page.

- Request for Proposals: 4 to 5 months
- Construction Contracts: 4 to 5 months
- Professional Services (CCNA): 6 to 8 months

# RESOURCE MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>PURCHASING &amp; CONTRACTS</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	881,819	1,009,752	1,031,155	21,402	2.1%
510125 PART-TIME PERSONNEL	17,893	0	0	0	
510140 OVERTIME	9,823	0	0	0	
510150 SPECIAL PAY	3,000	3,000	1,200	(1,800)	-60.0%
510210 SOCIAL SECURITY MATCHING	66,162	77,246	78,883	1,637	2.1%
510220 RETIREMENT CONTRIBUTIONS	128,746	151,268	151,953	686	0.5%
510230 HEALTH INS - EMPLOYER	159,095	217,148	213,685	(3,464)	-1.6%
510240 WORKERS COMPENSATION	1,535	1,515	1,341	(174)	-11.5%
<b><i>PERSONNEL SERVICES Total</i></b>	<b>1,268,072</b>	<b>1,459,929</b>	<b>1,478,217</b>	<b>18,288</b>	<b>1.3%</b>
<b>OPERATING EXPENDITURES</b>					
530340 OTHER SERVICES	4,401	0	0	0	
530400 TRAVEL AND PER DIEM	885	1,300	1,300	0	0.0%
530401 TRAVEL - TRAINING RELATED	0	4,570	4,000	(570)	-12.5%
530420 TRANSPORTATION	0	400	400	0	0.0%
530440 RENTAL AND LEASES	0	0	1,300	1,300	
530460 REPAIRS AND MAINTENANCE	61,610	62,000	62,000	0	0.0%
530480 PROMOTIONAL ACTIVITIES	0	875	875	0	0.0%
530490 OTHER CHARGES/OBLIG	2,542	4,440	4,440	0	0.0%
530510 OFFICE SUPPLIES	4,049	6,670	5,500	(1,170)	-17.5%
530520 OPERATING SUPPLIES	14,712	17,375	17,375	0	0.0%
530521 EQUIPMENT \$1000-\$4999	0	0	0	0	
530522 OPERATING SUPPLIES-TECH	1,574	4,325	4,325	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	4,017	3,300	3,300	0	0.0%
530550 TRAINING	5,463	12,575	12,575	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b>99,253</b>	<b>117,830</b>	<b>117,390</b>	<b>(440)</b>	<b>-0.4%</b>
<b>BASE BUDGETS Total</b>	<b>1,367,325</b>	<b>1,577,759</b>	<b>1,595,607</b>	<b>17,848</b>	<b>1.1%</b>
FLEET	25,739	0	0	0	
TECHNOLOGY	28,631	0	8,000	8,000	
<b>PURCHASING &amp; CONTRACTS Total</b>	<b>1,421,695</b>	<b>1,577,759</b>	<b>1,603,607</b>	<b>25,848</b>	<b>1.6%</b>

# RESOURCE MANAGEMENT

## Risk Management

### Program Message:

The goal of Risk Management is to protect Seminole County against accidental financial loss by identifying, mitigating, and managing exposures to health and safety concerns for its employees, guests, properties, assets, and operations in accordance with statutes, ordinances, laws, and best practices. Risk Management coordinates treatment and coverage for all workers' compensation claims for County employees, manages most liability claims made by third parties against the County, and provides safety guidance to all departments and covered entities.

The Risk Management Division is responsible for administering the County's self-insurance programs for property, general liability, and workers' compensation and for securing excess insurance above our self-insured retentions. The Risk Management self-insurance fund also provides coverage to the following constitutional offices in Seminole County: Clerk of the Court, Property Appraiser, Supervisor of Elections, and Tax Collector.

The Risk Management Division endeavors to contribute to Seminole County Government's ultimate goal of maintaining a healthy, high performing organization by providing a framework for:

- Leadership: Providing uniform safety guidelines, procedures, and policies across the County where appropriate and applicable according to best practices and regulatory standards.
- Safety: Providing technical assistance and support to departments for compliance with federal, state, and county safety regulations.
- Loss control: Providing loss control services to departments, including exposure identification, analysis, compliance monitoring, and recommendation development.
- Insurance Administration: Ensuring the County's ability to quickly recover from accidental loss by cost effectively balancing risk retention and risk transfer.
- Claims Administration: Investigating, evaluating, and resolving liability, property damage, and workers' compensation claims fairly.
- Reinforcing Seminole County Team Playbook Daily Drivers: By taking ownership, being responsive, and focusing on creative solutions to mitigate potential risk, we will ensure financial stability and continuously improve customer service, productive community relationships, and employee morale. A safe and healthy workforce is a productive and happy workforce.



# RESOURCE MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>RISK MANAGEMENT</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	416,629	497,551	534,227	36,676	7.4%
510150 SPECIAL PAY	600	600	600	0	0.0%
510210 SOCIAL SECURITY MATCHING	30,578	38,063	40,868	2,806	7.4%
510220 RETIREMENT CONTRIBUTIONS	45,916	58,758	65,407	6,649	11.3%
510230 HEALTH INS - EMPLOYER	79,699	113,907	113,938	31	0.0%
510240 WORKERS COMPENSATION	2,335	3,792	7,445	3,653	96.3%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>575,756</i></b>	<b><i>712,671</i></b>	<b><i>762,486</i></b>	<b><i>49,815</i></b>	<b><i>7.0%</i></b>
<b>OPERATING EXPENDITURES</b>					
530310 PROFESSIONAL SERVICES	153,841	387,000	387,000	0	0.0%
530340 OTHER SERVICES	203,357	239,000	240,500	1,500	0.6%
530400 TRAVEL AND PER DIEM	483	175	175	0	0.0%
530450 INSURANCE	2,901,710	3,745,750	3,336,700	(409,050)	-10.9%
530451 BOCC INSURANCE CLAIMS	2,172,783	3,000,000	3,000,000	0	0.0%
530460 REPAIRS AND MAINTENANCE	117	0	0	0	
530510 OFFICE SUPPLIES	4,780	1,700	1,700	0	0.0%
530520 OPERATING SUPPLIES	1,172	4,500	4,500	0	0.0%
530540 BOOKS, DUES PUBLICATIONS	954	1,725	1,725	0	0.0%
530550 TRAINING	1,218	2,500	2,500	0	0.0%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>5,440,416</i></b>	<b><i>7,382,350</i></b>	<b><i>6,974,800</i></b>	<b><i>(407,550)</i></b>	<b><i>-5.5%</i></b>
<b>BASE BUDGETS Total</b>	<b>6,016,172</b>	<b>8,095,021</b>	<b>7,737,286</b>	<b>(357,735)</b>	<b>-4.4%</b>
FLEET	0	31,000	0	(31,000)	-100.0%
TECHNOLOGY	0	125,000	0	(125,000)	-100.0%
<b>RISK MANAGEMENT Total</b>	<b>6,016,172</b>	<b>8,251,021</b>	<b>7,737,286</b>	<b>(513,735)</b>	<b>-6.2%</b>

# RESOURCE MANAGEMENT

## Resource Management Business Office

### Program Message:

The Resource Management Business Office provides overall direction to the operations of the Department. It also provides the Department's primary interface with the County Manager's Office, other departments of county government and the Board of County Commissioners.

The program provides the following services:

- Provide management oversight to all programs within the department
- Personnel and Administration services
- Countywide Financial Analysis
- Invoice processing and payment

# RESOURCE MANAGEMENT

EXCLUDES INTERNAL SERVICE CHARGES & CONTRAS	FY23 ACTUALS	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	VARIANCE	%
<b><i>RM BUSINESS OFFICE</i></b>					
<b>BASE BUDGETS</b>					
<b>PERSONNEL SERVICES</b>					
510120 REGULAR SALARIES & WAGES	385,749	415,174	430,445	15,270	3.7%
510140 OVERTIME	191	0	0	0	
510150 SPECIAL PAY	3,875	4,500	3,300	(1,200)	-26.7%
510210 SOCIAL SECURITY MATCHING	28,517	31,761	32,929	1,168	3.7%
510220 RETIREMENT CONTRIBUTIONS	80,276	91,900	95,547	3,647	4.0%
510230 HEALTH INS - EMPLOYER	60,773	68,879	81,912	13,033	18.9%
510240 WORKERS COMPENSATION	641	623	560	(63)	-10.1%
<b><i>PERSONNEL SERVICES Total</i></b>	<b><i>560,022</i></b>	<b><i>612,836</i></b>	<b><i>644,692</i></b>	<b><i>31,856</i></b>	<b><i>5.2%</i></b>
<b>OPERATING EXPENDITURES</b>					
530401 TRAVEL - TRAINING RELATED	4,741	4,500	4,500	0	0.0%
530510 OFFICE SUPPLIES	457	1,100	750	(350)	-31.8%
530520 OPERATING SUPPLIES	149	500	300	(200)	-40.0%
530540 BOOKS, DUES PUBLICATIONS	1,348	2,155	2,155	0	0.0%
530550 TRAINING	2,106	600	1,065	465	77.5%
<b><i>OPERATING EXPENDITURES Total</i></b>	<b><i>8,800</i></b>	<b><i>8,855</i></b>	<b><i>8,770</i></b>	<b><i>(85)</i></b>	<b><i>-1.0%</i></b>
<b>BASE BUDGETS Total</b>	<b>568,822</b>	<b>621,691</b>	<b>653,462</b>	<b>31,771</b>	<b>5.1%</b>
<b>RM BUSINESS OFFICE Total</b>	<b>568,822</b>	<b>621,691</b>	<b>653,462</b>	<b>31,771</b>	<b>5.1%</b>



RESOLUTION

of the

SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS

ADOPTING THE AD VALOREM TAX MILLAGE RATES FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024; LEVYING THESE AD VALOREM TAXES ON ALL NONEXEMPT REAL AND PERSONAL PROPERTY IN THE COUNTY AS OF JANUARY 1, 2024, ACCORDING TO THE CERTIFIED TAX ROLL; AUTHORIZING THE OFFICE OF MANAGEMENT & BUDGET DIRECTOR TO PROVIDE A CERTIFIED COPY OF THIS RESOLUTION TO THE PROPERTY APPRAISER, THE TAX COLLECTOR AND THE FLORIDA DEPARTMENT OF REVENUE; AND PROVIDING FOR AN EFFECTIVE DATE.

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, 2024 and ending September 30, 2025, as reported by the Property Appraiser of Seminole County, Florida in the certified Assessment Roll is \$53,722,581,211.00; and

WHEREAS, the Board of County Commissioners of Seminole County, Florida, pursuant to Section 200.065, Florida Statutes (2024), held duly advertised public hearings on September 11, 2024, as to the tentative millage and Fiscal Year 2024-2025 budget and on September 24, 2024, as to fixing the final millage and approval of the final budget for Fiscal Year 2024-2025; and

WHEREAS, the Board of County Commissioners of Seminole County, Florida, in accordance with Chapters 129 and 200, Florida Statutes (2024), is required at this time to fix ad valorem tax millage for County purposes as well as for special taxing units; and

WHEREAS, the aggregate millage rate of \$6.8803 per \$1,000 valuation for countywide purposes and special taxing units represents a 6.48% increase over the Current Year Aggregate Rolled Back Rate of 6.4616 mills.



**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Seminole County, Florida in an open meeting duly assembled at the County Services Building in Sanford, Seminole County, Florida on the 24<sup>th</sup> day of September, 2024, as follows:

**Section 1. 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 2024 on all taxable property in Seminole County on the first day of January, 2024, 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 unchanged from the rate imposed for tax year 2024 and is 6.90% more than the current year rolled back millage rate of 4.5604 mills.

**Section 2. Special Taxing Units.**

(a) **Seminole County Fire Protection District (MSTU):** It is hereby determined and declared that a tax of \$2.7649 per \$1,000 valuation be levied, assessed, and imposed for the tax year 2024 on all taxable property lying within the boundaries of the Seminole County Fire Protection District on the first day of January, 2024, for the purpose of providing fire and rescue services.

The millage rate of \$2.7649 per \$1,000 valuation for the Seminole County Fire Protection District (MSTU) levy is the same rate imposed for tax year 2024 and is 7.18% more than the current year rolled back millage rate of 2.5796 mills.



(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 2024 on all taxable property lying within the boundaries of the Transportation District in Seminole County on the first day of January, 2024, 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 tax year 2024 and is 7.06% more than the certified rolled back millage rate of 0.1034 mills.

**Section 3.** 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 the 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, 2024.

**Section 4.** The County's Office of Management & Budget Director is hereby directed to furnish to the Property Appraiser, the Tax Collector of Seminole County, Florida, and the Florida Department of Revenue full and complete copies of this Resolution.


**Section 5.** The Clerk and Auditor of Seminole County, Florida is hereby notified of the amount to be apportioned to the different funds and accounts out of the total taxes levied for all purposes.

**Section 6.** 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 24<sup>th</sup> day of September, 2024, which is the effective date of this Resolution.

ATTEST:

  
GRANT MALOY  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

By:

  
JAY ZEMBOWER, Chairman



CP/dbh  
9/12/24

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2024-2025 Millage Resolution  
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**Certified Copy - Grant Maloy**  
Clerk of the Circuit Court and Comptroller  
Seminole County, Florida



FY 2024/25 ADOPTED BUDGET

Seminole County Clerk of the Circuit Court and Comptroller

eCertified at 09/24/2024 18:17:19 -04:00

eCertified Id: 13D6-E0IB-3C7X

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SEMINOLE COUNTY FLORIDA



RESOLUTION

of the

SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS

ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024-2025 AFTER CONDUCTING DULY ADVERTISED PUBLIC HEARINGS ON THIS BUDGET; MAKING APPROPRIATIONS FOR THIS FISCAL YEAR ACCORDING TO THE ESTIMATES OF REVENUES AND EXPENDITURES FOR SEMINOLE COUNTY CONTAINED IN THIS BUDGET AS SET FORTH IN THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Fiscal Year 2024-2025 budget estimates of the revenues and expenditures of Seminole County, Florida, its Departments, Divisions, and Districts have 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 (2024), held duly advertised public hearings on September 11, 2024, as to the tentative millage and Fiscal Year 2024-2025 budget and on September 24, 2024, as to fixing the final millage and approval of the final budget for Fiscal Year 2024-2025.

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

Section 1. The Seminole County budget for Fiscal Year 2024-2025 showing a total of all sources of revenues of 1,099,097,799.00 and total uses of 1,099,097,799.00, all set forth in detail as to the several funds identified in this budget, is hereby approved, adopted, and accepted as the Seminole County budget for the Fiscal Year commencing October 1, 2024 and ending on September 30, 2025 as follows:

Section 2. All sections or parts of sections of all resolutions in conflict with this Resolution are hereby repealed to the extent of such conflict.




**Section 3.** This Resolution takes effect immediately upon its adoption by the Board of

County Commissioners:

**ADOPTED** this 24<sup>th</sup> day of September, 2024.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

  
GRANT MALOY  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida

By:

  
JAY ZEMBOWER, Chairman



CP/dbh  
9/12/24  
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2024-2025 Budget Resolution  
Page 2 of 2

**Certified Copy - Grant Maloy**  
Clerk of the Circuit Court and Comptroller  
Seminole County, Florida



FY 2024/25 ADOPTED BUDGET

Seminole County Clerk of the Circuit Court and Comptroller

eCertified at 09/24/2024 18:21:16 -04:00

eCertified Id: C3D1-C5I1-BDFX

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SEMINOLE COUNTY FLORIDA

**GOVERNMENTAL FUNDS**

**General Fund**

00100 General Fund	\$ 411,064,579
00103 Natural Land Endowment	115,500
00105 Seminole Forever Fund	8,081,024
00108 Facilities Maintenance	3,545,000
00109 Fleet Replacement	1,020,000
00111 Technology Replacement	575,798
00112 BCC Projects	517,500
00113 Countywide Utilities	2,372,488
13100 Economic Development	1,874,864
<b>Sub-Total General Fund</b>	<b>\$ 429,166,753</b>

**Donation Funds**

60301 BOCC Agency	\$ 70,000
60303 Libraries - Designated	50,000
60304 Animal Control	60,000
60305 Historical Commission	30,000
<b>Sub-Total Donation Funds</b>	<b>210,000</b>

**Total General Fund 429,376,753**

**Restricted Funds**

00101 Police Education	\$ 350,000
00104 Boating Improvement	155,000
10400 Building Program	9,525,500
11400 Court Support Technology Fee	1,351,000
11800 EMS Trust Fund	43,762
12200 Arbor Violation Trust	137,000
12300 Alcohol/Drug Abuse	35,000
12302 Teen Court	72,000
12303 Opioid Settlement	9,164,285
12500 Emergency 911	7,100,000
12804 Library-Impact Fee	626,000
15000 MSBU Street Lighting	2,595,000
15100 MSBU Residential Solid Waste	26,850,000

*Other MSBU*

16000 MSBU Program Operations	1,647,011
16005 MSBU Mills (LM/AWC)	738,140
16006 MSBU Pickett Aquatic (LM/AWC)	567,588
16007 MSBU Amory (LM/AWC)	31,436
16010 MSBU Cedar Ridge (GROUNDS MAINT)	94,100
16013 MSBU Howell Creek (LM/AWC)	7,345
16020 MSBU Horseshoe (LM/AWC)	35,615
16021 MSBU Myrtle (LM/AWC)	37,305
16023 MSBU Spring Wood Lake (LM/AWC)	49,435
16024 MSBU Lake of the Woods (LM/AWC)	139,780
16025 MSBU Mirror (LM/AWC)	79,385
16026 MSBU Spring (LM/AWC)	248,000
16027 MSBU Springwood Waterway (LM/AWC)	59,045
16028 MSBU Burkett (LM/AWC)	79,850
16030 MSBU Sweetwater Cove (LM/AWC)	59,613
16031 MSBU Lake Asher (AWC)	20,440
16032 MSBU English Estates (LM/AWC)	17,475
16033 MSBU Grace Lake (LM/AWC)	53,770
16035 MSBU Buttonwood Pond (LM/AWC)	23,530
16036 MSBU Howell Lake (LM/AWC)	781,450
16037 MSBU Lake Linden (LM/AWC)	7,550
16039 MSBU Rice Lake (LM)	12,989
16040 MSBU Twin Lakes (LM)	6,780
16073 MSBU Sylvan Lake (AWC)	217,702
16077 MSBU Little Lk Howell/Tusawilla	62,126
16080 MSBU E Crystal Chain of Lakes	41,980

**Sub-Total Other MSBU Funds 5,119,440**



**Governmental Restricted Funds (continued)**

<i>Transportation Funds</i>	
10101 Transportation Trust	23,460,212
10102 Ninth-cent Fuel Tax	14,092,911
10103 SunRail Operations	11,692,119
<i>Infrastructure Sales Tax</i>	
11560 Infrastructure Sales Tax - 2014	48,400,000
Sub-Total Infrastructure Sale Tax Funds	<u>48,400,000</u>
<i>Transportation Impact Fee</i>	
12604 East Collector Transp Impact Fee	2,500
12606 Mobility Fee Core District	645,000
12607 Mobility Fee Suburban District	205,000
12608 Mobility Fee Rural District	1,310,000
12609 Mobility Fee Suburban West	155,000
Sub-Total Transportation Impact Fee Funds	<u>2,317,500</u>
Sub-Total Transportation Funds	<u>99,962,742</u>
<i>Fire District Funds</i>	
11200 Fire Protection	144,704,674
12801 Fire/Rescue-Impact Fee	705,000
Sub-Total Fire District Funds	<u>145,409,674</u>
<i>Tounsm</i>	
11000 Tounst Development - 3% Tax	10,450,000
11001 Tounst Development/Prof Sports - 2% Tax	5,112,500
Sub-Total Tounsm Funds	<u>15,562,500</u>
<b><u>Grant Funds</u></b>	
00110 Adult Drug Court	
11641 Public Works - Interlocal Agreements	
11901 Community Development Block Grant	2,200,355
11902 HOME Program Grant	840,010
11904 Emergency Shelter Grants	190,975
11905 Community Svc Block Grant	287,972
11908 Disaster Preparedness	246,262
11909 Mosquito Control Grant	61,856
11912 Public Safety Grants (Federal)	2,800
11919 Community Svc Grants	761,567
11930 Resource Management Grants	810,848
11933 Federal Mitigation Grants	1,356,262
11940 Environmental Services Grants	2,211,450
12026 SHIP Affordable Housing 25/26	5,524,124
Restricted / Grant Funds	<u>14,494,481</u>
<b><u>Debt Service Funds</u></b>	
21235 General Revenue Debt 2014	1,639,800
21250 Spec Obl Rev & Ref Bond - 2022	8,343,475
22500 Sales Tax Revenue Bonds	4,981,264
22600 Capital Impr Rev Bond Series 2021	3,147,175
Restricted / Debt Service Funds	<u>18,111,714</u>
<b><u>Capital Funds</u></b>	
30600 Infrastructure Imp Op Fund	670,000
32100 Natural Lands/Trails	100,000
32200 Courthouse Projects Fund	20,000
32300 Five Points Development Fund	5,000,000
Restricted / Capital Funds	<u>5,790,000</u>
Total Restricted Funds	<u>362,455,098</u>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b><u>791,831,851</u></b>



**PROPRIETARY FUNDS:**

**Enterprise Funds**

*Water & Sewer*

40100 Water And Sewer Operating	127,533,000
40102 Water Connection Fees	3,237,000
40103 Sewer Connection Fees	13,050,000
40107 Water & Sewer Debt Service Reserve	14,008,275
40108 Water and Sewer (Operating) Capital Fund	30,600,000
Sub-Total Water & Sewer Fund	<u>188,428,275</u>

*Solid Waste*

40201 Solid Waste	31,713,833
40204 Landfill Closure Escrow	26,110,460
40301 Wekiva Golf Course	2,118,380
Sub-Total Solid Waste Fund	<u>57,824,293</u>

**Total Enterprise Funds** 248,370,948

**Internal Service Funds**

50100 Property/Casualty Insurance	7,670,000
50200 Workers' Compensation Insurance	9,825,000
50300 Health Insurance	41,400,000

**Total Internal Service Funds** 58,895,000

**TOTAL PROPRIETARY FUNDS** 307,265,948

**GRAND TOTAL ALL FUNDS** \$1,099,097,799





# GLOSSARY

**Accrual** – A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

**Accrual Accounting** – A system that recognizes revenues and expenses as they occur, regardless of when the final payment is made. This system is used by businesses and by certain government funds that operate like businesses.

**Ad Valorem Tax** – A tax levied on the assessed value (net of any exemptions) of real personal property. This is commonly referred to as “property tax”.

**ADA** – Americans with Disabilities Act. There are a number of projects in this document which specifically address ADA compliance. These projects enable handicapped access to county facilities.

**Adjusted Final Millage** – Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight, and the adjusted millage sometimes does not change from the levy set by the taxing authority.

**Adopted Budget** – The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners.

**Aggregate Millage Rate** – The sum of all property tax levies imposed by the governing body of a County excluding debt service and other voted millages, divided by the total taxable value.

**Allocation** – An authorization to incur expense or obligation up to a specified amount, for a specific purpose, and within a specific period.

**Amendment** – A change to an adopted budget, which may increase or decrease a fund total. The Board of County Commissioners must approve the change.

**Appropriation** – A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.

**Approved Budget** – Board of County Commissioners Budget, to be legally adopted in the following fiscal year in accordance with state statutes.

**ARPA** – American Rescue Plan Act.

**ARRA** – American Recovery and Reinvestment Act.

**Assessed Value** – A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

**Balanced Budget** – Total estimated receipts, including balances brought forward, equal total appropriations and reserves.

**Beginning Fund Balance** – Estimated funds remaining from the previous fiscal year. These remaining funds are both unexpended appropriations and the previous year’s reserves.

**Board of County Commissioners (BOCC)** – The governing body of Seminole County is composed of five persons elected from single member districts, one of who is selected as Chairman.

**Bond** – A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

# GLOSSARY

**BU Type** – The Business Unit Category. See Business Unit definition.

**Budget Adjustment** – A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners via an amendment or a transfer.

**Budget Calendar** – The schedule of key dates involved in the process of adopting and executing an adopted budget.

**Budget Message** – A brief written statement presented by the County Manager to explain principal budget issues.

**Business Unit** – An Organizational structure such as a Department, Program, Service, or Project where funding is established. This is the fundamental unit of account for the County's budget structure. Each County Fund is a sum of all Business Units within that fund. Each business unit exists in exactly one fund. The County organizes its Business Unit budgets into the following types:

- **Base** – These are Business Units where ongoing costs are budgeted, including personnel, operating costs, and program revenues. Available balances are not Carried Forward.
- **Capital Improvement** – These are one-time, non-base Business Units where significant capital projects are budgeted, based on completion of a specific scope. Available balances are eligible to Carryforward into the new fiscal year if the scope is not complete.
- **Facilities Projects** – These are non-base business units allocated for improvements to County owned facilities, including Department requests and recommended maintenance/improvements. These budgets may be for the benefit of Countywide User Departments, however budget estimates and procurement is the responsibility of the Facilities Program. Available balances are Carryforward eligible.
- **Fleet** – These are non-base Business Units where new or replacement fleet costs are budgeted. Generally each piece of Fleet equipment, including associated upfitting costs, is budgeted in its own unique business unit. These are primarily rolling stock and generators, which are maintained by the Fleet Program. While this equipment is for the benefit of Countywide user Departments, the budget estimates and procurement is the responsibility of the Fleet Program. Available balances are Carryforward eligible.
- **Funds** – These business units include all revenue budgets for each fund, except for program revenues, which are budgeted in Base business units.
- **Grants** – These are generally non-base business units associated with Federal, State, or Local Grant Funding Agreements, which include both Revenue and Expenditure budgets. Available balances are Carryforward eligible.
- **Other Non-Base** – These are non-base business units for all other one time purchases, including equipment, studies, and operating projects; typically greater than \$5,000. Available balances are Carryforward eligible.
- **Reserves** – These business units are dedicated for reserve budgets, and are managed by the Resource Management Department. Generally each fund has one Reserve Business Unit.



# GLOSSARY

- **Technology** – These are non-base business units where costs of software and hardware that will interact with the County’s network is budgeted; typically greater than \$5,000. These budgets may be for the benefit of Countywide user Departments, but budget estimates and procurement is the responsibility of the Information Services Department. Available balances are Carryforward eligible.
- **Transfers** – These business units are dedicated for interfund transfers and are managed by the Resource Management Department. Generally, each fund has one Transfer Business Unit.

**Capital Budget** – The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five-year capital improvement program (CIP). The capital budget is adopted by the BOCC as a part of the annual county budget.

**Capital Equipment** – Tangible equipment with a cost of \$5,000 or more.

**Capital Improvement Program (CIP)** – The financial plan of approved capital projects, their timing, and cost over a five-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Seminole County, as well as projects that although are not owned by the county, will be part of a joint project agreement.

**Capital Expenditures** – Physical assets constructed or purchased, that have minimum cost of five thousand dollars (\$5,000) and a useful life of at least one year. These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment.

**Capital Improvements Element (CIE)** – An element of the comprehensive plan which identifies the revenues, costs, and location of the six public facility types required by concurrency: parks, solid waste, stormwater, transportation, water, and wastewater based on service level standards and the land use plan adopted by the BOCC.

**Capital Outlay** – Appropriation for the acquisition or construction of physical assets.

**Capital Improvement Project** – is a capital improvement which has a minimum cost of five thousand dollars (\$5,000) and a useful life of one year and will include a scope of services, time frame for completion, a location, an estimated total expenditure, and proposed method of financing resulting in the creation or acquisition of a capital asset. Detailed descriptions of projects over one hundred thousand (\$100,000) are included in our 5 Year Capital Improvement Program.

**CARES Act** – The Coronavirus Aid, Relief, and Economic Security (CARES) Act is a \$2.2 trillion economic relief package in response to COVID-19 in the United States. The Cares Act provides assistance for state, local, and tribal governments; American workers; families; and small businesses; and preserves jobs for American industries.

**CCNA** – Consultant’s Competitive Negotiation Act.

**CDBG** – Community Development Block Grant.

**Certificates for Participation (COPs)** – Certificates issued by the Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction, and installation of a project.

# GLOSSARY

**Charges for Services** – These are charges for specific governmental services provided to specific individuals and entities. These charges include water and sewer services, landfill charges, building fees, and other such charges.

**CIP** – Capital Improvement Program.

**Community Redevelopment Agency (CRA)** – A dependent special district in which any future increases in property values over a specified period of time are set aside to support economic development projects within that district.

**Contingency** – A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

**CSBG** – Community Services Block Grant.

**Culture and Recreation** – Functional classification for expenditures to provide county residents opportunities and facilities for cultural, recreational and educational programs, including libraries, parks and recreation, and other cultural and recreation services.

**Debt per Capita** – Total county debt divided by the county's population. The level of debt per capita is an important factor to consider when analyzing a government's ability to continue to pay its debt service costs through its current levels of tax revenue. This measure helps indicate the default risk of government bonds.

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Service** – The expense of retiring such debts as loans and bond issues. It includes principal and interest payments, and payments for paying agents, registrars and escrow agents.

**Deficit** – The excess of expenditures over revenues during a fiscal year.

**Department** – An organizational unit of the County responsible for carrying out a major governmental function, such a Public Works.

**Depreciation** – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds.

**Division** – A basic organizational unit of the County which is functionally unique in its service delivery.

**DJJ** – Department of Juvenile Justice.

**DOR** – Florida Department of Revenue.

**Economic Environment** – Functional classification for expenditures used to develop and improve the economic condition of the community and its citizens, including: business development, veterans' services, housing and urban development and other services related to economic improvements.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service.

**Ending Fund Balance** – Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year less expenses equals ending fund balance.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., through user charges.

# GLOSSARY

**EPA** – Environmental Protection Agency.

**Equipment** – Other equipment or technology with a cost of \$5,000 or greater.

**Exempt, Exemption, Non-exempt** – Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$50,000, would have to pay taxes on \$25,000, of the assessment. Eligible homeowners must apply for the exemptions by March 1 each year. Other exemptions apply to agricultural land and property owned by widows, the blind, and permanently and totally disabled people who meet certain income criteria.

**Expenditure** – Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.

**Facilities** – Projects including renovations and repairs to County facilities with a cost of \$5,000 or greater.

**FCC** – Federal Communication Commission.

**FDEP** – Florida Department of Environmental Protection.

**FDOT** – Florida Department of Transportation.

**Fiduciary Funds** – Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds.

**Final Millage** – The tax rate adopted in the final public budget hearing of a taxing authority.

**Fiscal Year** – The annual budget year for the county which runs from October 1 through September 30. The abbreviation used to designate this accounting period is FY.

**Fleet** – Includes any rolling stock equipment (vehicles, off-road equipment, trailers, emergency vehicles and apparatus) of a cost of \$5,000 or greater.

**FRDAP** – Florida Recreation Development Assistance Program.

**FTE** – Full Time Equivalent. A measure meant to standardize personnel; roughly equivalent to 2,080 hours per year.

**Function** – A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and change therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

# GLOSSARY

**Fund Balance** – Represents the excess of a fund’s current assets over its current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditures exceed revenues, any existing fund balance from a prior year is reduced. A study of changes in fund balances can indicate financial trends and fiscal health. Extreme quantities of fund balances or large fluctuations may indicate possible policy adjustments by the governing body or changes in budget procedures.

**Fund Major** – Indication of Fund Type of each fund. Fire and Transportation Fund Types are rolled in to Special Revenue Funds for the purposes on the Fund Structure Overview and Fund Structure Summary reports in the Adopted document.

**General Fund** – Governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide countywide operating services. This may be referred to as the Operating Fund.

**General Government** – Functional classification for services provided by the county for the benefit of the public and the governmental body as a whole, including: legislative, financial/administrative, legal, comprehensive planning, judicial, court services and other general governmental services.

**Governmental Funds** – Account for general governmental activities which are largely supported by taxes and fees.

**GOB** – General Obligation Bond. General obligation bonds are secured by the full faith, credit and ad-valorem taxing power of the County. General obligation bonds may be issued only upon voter approval after a general election as required by Florida law.

**Grant** – A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

**Homestead Exemption** – Refer to definition for exempt, exemption, and non-exempt.

**Human Services** – Functional classification for expenditures with the purpose of promoting the general health and well-being of the community as a whole, including: health services, mental health services, welfare, medical examiner and other human services.

**Impact/Mobility Fees** – Financial contributions (i.e., money, land, etc.) Imposed by communities on developers or builders to pay for capital improvements within the community which are necessary to service/accommodate the new development.

**Indirect Costs** – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

**Infrastructure** – Infrastructure is a permanent installation such as a building, road, or water transmission system that provides public services.

**Infrastructure Sales Tax** – A 1% surtax on the first \$5,000 of each item sold in Seminole County. Revenues are restricted to funding county and municipal transportation improvements and for the construction and renovation of schools. Only that portion related to transportation improvements is included in the county’s budget.

# GLOSSARY

**Interfund Transfers** – Budgeted amounts transferred from one governmental accounting fund to another for services provided or for operational purposes. These represent a “double counting” of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the “net” budget.

**Intergovernmental Revenue** – Revenue received from another government unit for a specific purpose.

**Internal Service** – Functional classification for expenses incurred through services provided by one county agency to another, such as the self-insurance fund.

**KSP – Key Strategic Priorities** – On March 12, 2021, Staff provided updates on eight strategic issues identified by the Board of County Commissioners at its October 2019 retreat. The Board provided feedback during the update to refine its guidance on the original eight strategic issues, and to develop two additional key strategic issues. The 10 issues, now referred to as Key Strategic Priorities (KSP) are referenced in this document in the department goals and objectives section of the book. KSP Final Report was approved by the Board on August 10, 2021.

**Level Of Service Impact** – Impact on adopted levels of service of facilities included in the capital improvements element (CIE) as follows: (m) the repair, remodeling, renovation or replacement of an existing county facility that will maintain levels of service in the comprehensive plan; (e) construction of a new facility or expansion of an existing facility that will reduce deficiencies in the levels of service in the comprehensive plan; (f) construction of a new facility or expansion of an existing facility is needed to meet levels of service from new development.

**Levy** – To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

**Line-Item Budget** – A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issuance.

**LWCG** – Land and Water Conservation Grant.

**Mandate** – Any responsibility, action, or procedure that is imposed by one sphere of government or another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

**Millage (Mill)** – 1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000.

**Millage Rate** – A rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

**Miscellaneous (Funding Source)** – Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

**Modified Accrual Basis of Accounting** – Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for immature interest on general long-term debt, which should be recognized when due.

# GLOSSARY

**Municipal Services Benefit Unit (MSBU)** – An assessment district established by the Board of County Commissioners via an adopted ordinance, which provides an essential public health and safety improvement for which a non-ad valorem assessment is levied to fund the cost of providing that benefit. This unit may be referred to as an MSBU.

**Municipal Services Taxing Unit (MSTU)** – A specific taxing unit established by the Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit. This unit may be referred to as an MSTU.

**New Project** – A capital project that has not been previously approved by the BOCC.

**Non-Base Budgets** – A non-recurring or one-time budget provided to a Department with a specific scope of work, which does not expire until completed. Non-base budgets are segregated in individual Business Units that are eligible to be carried forward at the end of each Fiscal Year.

**NPDES** – National Pollutant Discharge Elimination System.

**Object Code** – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

**Objective** – A defined method to accomplish an established goal.

**Operating Expenses** – Also known as Operating and Maintenance costs, these are expenses or day-to-day operations which exclude capital costs, such as office supplies, maintenance of equipment, and travel.

**Operating Project** – is a non-base activity which does not result in the creation or acquisition of a capital asset. It has a significant identifiable cost and scope of services. (Examples: studies, monitoring activities)

**Other Appropriations** – Functional classification for funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

**Other Expenditures** – These include items of a non-expense or expenditure nature such as depreciation expense and transfers to other funds.

**Other Revenues** – These include revenues unearned in the current fiscal year, such a fund balance or prior year reimbursements.

**Personal Property** – Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under state law.

**Personal Services** – Costs related to compensating employees, including salaries and wages and fringe benefit costs.

**Physical Environment** – Functional classification for functions performed by the county to achieve a satisfactory living environment for the community as a whole, including: solid waste disposal, water & sewer conservation & resource management, flood control & other physical environment services.

**Program** – A set of activities with a common goal that is accomplished through a plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

# GLOSSARY

**Project Completion Date** – This is the date the project will be available to the user for its intended purpose but there may be some outstanding financial issues pending such as outstanding invoices, contractual or legal disputes.

**Project Description** – Brief explanation of each project’s purpose and work scope.

**Project** – is a non-base activity that can be either an operating or capital project with an identifiable cost and scope of services.

**Property Appraiser** – The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

**Property Tax** – Refer to definition for ad valorem tax.

**Proposed Millage** – The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within 35 days after a county’s tax roll is certified.

**PSAP** – Public Safety Answering Point.

**Public Safety** – Functional classification for services provided by the county for the safety and security of the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

**Real Property** – Land and the buildings and other structures attached to it that is taxable under state law.

**Reassessment** – The rolled back rate will be slightly lower than the previous year’s millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

**Reserve** – An account used to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Reserves and Refunds** – Included in this category are funds required to meet both anticipated and unanticipated needs: the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

**Revenue** – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

**Revenue Bonds** – Bonds usually sold for constructing a capital project that will produce revenue for the governmental unit issuing the bonds. The revenue is used to pay for the principal and interest of the bonds.

**Revenue Estimate** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

**Rolled Back/Roll Back Rate** – That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by virtue of inflation or rising property values, the roll-back rate will be lower than the previous year’s tax rate.

# GLOSSARY

**SCADA** – Supervisory Control and Data Acquisition.

**SER** – South-East Regional.

**SHIP** – State Housing Initiative Program.

**Special Assessment** – A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**SSNOCWTA** – South Seminole & North Orange County Wastewater Transmission Authority.

**State Shared Revenue** – Revenues assessed and collected by the State of Florida, then allocated and returned to the counties and municipalities. The largest portion of state shared revenues is sales tax.

**Structurally Balanced Budget** – A balanced budget that supports financial sustainability for multiple years into the future.

**Tax Base** – The total property valuations on which each taxing authority levies its tax rates.

**Tax Roll** – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**Tax Year** – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2005 calendar year would be used to compute the ad valorem taxes levied for the FY 05-06 budget.

**Tentative Millage** – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

**Transfers** – Transfers between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These represent a “double counting” of revenues, and correspond to an equal amount of interfund expenditures.

**Transportation** – Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians on road and street facilities.

**Trust and Agency Funds** – Funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**Truth in Millage Law** – Also called the TRIM bill. A 1980 law enacted by the Florida legislature, which changed the budget process for local taxing agencies; it was designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Underlying Bond Rating** – Published assessment of a particular debt issue’s credit quality absent credit enhancement.

**Unencumbered Balance** – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

**Uniform Accounting System** – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.



# GLOSSARY

**User Fees** – The fees charged for direct receipt of public services.

**Voted Millage** – Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

**WTP** – Water Treatment Plant.

**WWTP** – Wastewater Treatment Plant.