

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedules (GAAP Basis):

- General Fund

- Major Special Revenue Funds:
 - County Transportation Trust
 - Infrastructure Surtax
 - Transportation Impact Fee
 - Fire Protection

SEMINOLE COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 88,484,428	\$ 88,484,428	\$ 89,791,642	\$ 1,307,214
Licenses and Permits	3,111,310	3,144,560	3,870,394	725,834
Intergovernmental Revenues	38,617,059	46,540,124	42,832,440	(3,707,684)
Charges for Services	10,185,795	10,104,392	12,982,153	2,877,761
Court-Related Revenues	15,136,322	15,130,256	14,414,166	(716,090)
Investment Income	1,815,844	1,870,286	1,135,712	(734,574)
Miscellaneous Revenues	4,121,127	4,423,174	4,573,109	149,935
Special Assessments	44,000	8,176,966	1,399,878	(6,777,088)
Total Revenues	\$ 161,515,885	\$ 177,874,186	\$ 170,999,494	\$ (6,874,692)
EXPENDITURES				
<u>General Government</u>				
Administrative				
County Commission	\$ 788,586	\$ 788,586	\$ 774,201	\$ 14,385
County Manager	763,200	1,363,563	1,312,510	51,053
County Attorney	1,530,539	1,530,539	1,437,828	92,711
Fiscal Services	3,790,789	3,543,502	3,450,540	92,962
Purchasing	759,341	759,341	699,089	60,252
Computer Services	8,067,469	8,310,496	7,913,728	396,768
Human Resources	1,145,961	1,139,587	1,053,127	86,460
Planning	4,809,127	5,525,817	4,148,813	1,377,004
Support Services	14,692,497	15,605,084	13,108,355	2,496,729
Clerk of the Circuit Court	10,991,077	8,750,477	8,785,345	(34,868)
Supervisor of Elections	2,119,964	2,162,532	1,816,232	346,300
Tax Collector	4,273,248	4,273,248	3,994,630	278,618
Property Appraiser	3,991,184	3,991,184	3,963,791	27,393
Total Administrative	\$ 57,722,982	\$ 57,743,956	\$ 52,458,189	\$ 5,285,767
Court-Related				
Clerk of the Circuit Court	3,010,772	5,550,816	4,666,441	884,375
State Attorney	1,337,704	1,398,358	1,157,543	240,815
Other Court Services	5,227,291	5,743,518	4,724,780	1,018,738
Total Court-Related	\$ 9,575,767	\$ 12,692,692	\$ 10,548,764	\$ 2,143,928
Total General Government	\$ 67,298,749	\$ 70,436,648	\$ 63,006,953	\$ 7,429,695
<u>Public Safety</u>				
Sheriff	68,071,417	70,380,164	70,739,640	(359,476)
Emergency Management	2,754,993	3,255,346	2,878,365	376,981
Other Public Safety	4,929,208	4,919,362	4,552,514	366,848
Total Public Safety	\$ 75,755,618	\$ 78,554,872	\$ 78,170,519	\$ 384,353
<u>Physical Environment</u>				
Extension Service	4,490,137	5,242,515	4,517,349	725,166
Flood Control	845,980	910,028	639,973	270,055
Total Physical Environment	\$ 5,336,117	\$ 6,152,543	\$ 5,157,322	\$ 995,221

Continued

SEMINOLE COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE - Continued
GENERAL FUND
For the Year Ended September 30, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Transportation</u>				
Engineering	53,539	53,539	51,538	2,001
Total Transportation	\$ 53,539	\$ 53,539	\$ 51,538	\$ 2,001
<u>Economic Environment</u>				
Veteran Services	203,367	203,367	179,732	23,635
Other Economic Environment	5,072,232	9,205,811	3,929,194	5,276,617
Total Economic Environment	\$ 5,275,599	\$ 9,409,178	\$ 4,108,926	\$ 5,300,252
<u>Human Services</u>				
Animal Control	1,290,399	1,302,150	1,253,106	49,044
Health Department	1,040,404	1,040,404	1,040,404	-
Social Services	926,733	987,172	884,092	103,080
Other Health & Human Service	4,155,101	5,053,257	4,552,401	500,856
Total Human Services	\$ 7,412,637	\$ 8,382,983	\$ 7,730,003	\$ 652,980
<u>Culture/Recreation</u>				
Library Services	4,692,654	4,655,047	4,393,599	261,448
Parks and Recreation	3,651,236	3,633,685	3,252,595	381,090
Other Culture/Recreation	158,481	185,328	119,143	66,185
Total Culture/Recreation	\$ 8,502,371	\$ 8,474,060	\$ 7,765,337	\$ 708,723
<u>Debt Service:</u>				
Principal Retirement	710,631	1,963,395	1,963,395	-
Interest and Fiscal Charges	107,874	214,057	174,172	39,885
Total Debt Service	\$ 818,505	\$ 2,177,452	\$ 2,137,567	\$ 39,885
Capital Outlay	7,446,977	24,701,663	11,360,490	13,341,173
Total Expenditures	\$ 177,900,112	\$ 208,342,938	\$ 179,488,655	\$ 28,854,283
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$ (16,384,227)	\$ (30,468,752)	\$ (8,489,161)	\$ 21,979,591
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 6,584,662	\$ 7,157,880	\$ 7,093,196	\$ (64,684)
Transfers (Out)	(396,021)	(939,134)	(1,032,922)	(93,788)
Proceeds From Capital Leases	-	-	1,469,491	1,469,491
Total Other Financing Sources and (Uses)	\$ 6,188,641	\$ 6,218,746	\$ 7,529,765	\$ 1,311,019
Net Change in Fund Balances	(10,195,586)	(24,250,006)	(959,396)	23,290,610
Fund Balances - Beginning	19,911,225	39,403,628	39,403,628	-
Fund Balances - Ending	\$ 9,715,639	\$ 15,153,622	\$ 38,444,232	\$ 23,290,610

SEMINOLE COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
COUNTY TRANSPORTATION TRUST FUND
For the Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 27,417,568	\$ 27,417,568	\$ 29,205,266	\$ 1,787,698
Intergovernmental Revenues	5,441,125	17,657,308	7,146,506	(10,510,802)
Charges for Services	307,515	307,515	44,805	(262,710)
Investment Income	456,000	456,000	267,887	(188,113)
Miscellaneous Revenues	849,224	1,867,181	1,001,763	(865,418)
Total Revenues	<u>34,471,432</u>	<u>47,705,572</u>	<u>37,666,227</u>	<u>(10,039,345)</u>
EXPENDITURES				
Current:				
Transportation	\$ 23,815,470	\$ 31,510,525	\$ 29,311,804	\$ 2,198,721
Debt Service:				
Principal Retirement	665,000	665,000	665,000	-
Interest and Fiscal Charges	225,878	225,878	70,675	155,203
Capital Outlay	5,745,738	13,929,967	6,515,819	7,414,148
Total Expenditures	<u>\$ 30,452,086</u>	<u>\$ 46,331,370</u>	<u>\$ 36,563,298</u>	<u>\$ 9,768,072</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 4,019,346</u>	<u>\$ 1,374,202</u>	<u>\$ 1,102,929</u>	<u>\$ (271,273)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 1,600	\$ 42,181	\$ 54,520	\$ 12,339
Transfers (Out)	(8,014,485)	(8,952,737)	(8,952,729)	8
Total Other Financing Sources and (Uses)	<u>\$ (8,012,885)</u>	<u>\$ (8,910,556)</u>	<u>\$ (8,898,209)</u>	<u>\$ 12,347</u>
Net Change in Fund Balance	(3,993,539)	(7,536,354)	(7,795,280)	(258,926)
Fund Balance - Beginning	<u>7,665,849</u>	<u>13,250,501</u>	<u>13,250,501</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 3,672,310</u>	<u>\$ 5,714,147</u>	<u>\$ 5,455,221</u>	<u>\$ (258,926)</u>

SEMINOLE COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
INFRASTRUCTURE SURTAX FUND
For the Year Ended September 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 19,743,850	\$ 19,743,850	\$ 22,622,530	\$ 2,878,680
Intergovernmental Revenues	-	2,572,385	2,080,499	(491,886)
Investment Income	361,745	361,745	2,948,029	2,586,284
Miscellaneous Revenues	124,413	336,192	566,400	230,208
Total Revenues	\$ 20,230,008	\$ 23,014,172	\$ 28,217,458	\$ 5,203,286
EXPENDITURES				
Current:				
Transportation	\$ -	\$ 6,672,626	\$ 4,590,659	\$ 2,081,967
Capital Outlay	44,008,845	157,140,620	24,957,486	132,183,134
Total Expenditures	\$ 44,008,845	\$ 163,813,246	\$ 29,548,145	\$ 134,265,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (23,778,837)	\$ (140,799,074)	\$ (1,330,687)	\$ 139,468,387
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 13,438,741	\$ 13,438,741	\$ 13,438,741	\$ -
Transfers (Out)	(5,662,222)	(5,662,222)	(5,662,224)	(2)
Total Other Financing Sources and (Uses)	\$ 7,776,519	\$ 7,776,519	\$ 7,776,517	\$ (2)
Net Change in Fund Balance	\$ (16,002,318)	\$ (133,022,555)	\$ 6,445,830	\$ 139,468,385
Fund Balance - Beginning	\$ 26,545,749	\$ 145,196,082	\$ 145,196,082	\$ -
Fund Balance - Ending	\$ 10,543,431	\$ 12,173,527	\$ 151,641,912	\$ 139,468,385

SEMINOLE COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION IMPACT FEE FUND
For the Year Ended September 30, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES				
Impact Fees	\$ 4,139,245	\$ 4,139,245	\$ 6,330,587	\$ 2,191,342
Investment Income	1,757,500	1,757,500	1,514,004	(243,496)
Miscellaneous Revenues			342,967	342,967
Total Revenues	<u>\$ 5,896,745</u>	<u>\$ 5,896,745</u>	<u>\$ 8,187,558</u>	<u>\$ 2,290,813</u>
EXPENDITURES				
Capital Outlay	\$ 10,650,150	\$ 59,109,933	\$ 8,304,990	\$ 50,804,943
Total Expenditures	<u>\$ 10,650,150</u>	<u>\$ 59,109,933</u>	<u>\$ 8,304,990</u>	<u>\$ 50,804,943</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,753,405)</u>	<u>\$ (53,213,188)</u>	<u>\$ (117,432)</u>	<u>\$ 53,095,756</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 4,257,222	\$ 4,257,222	\$ 4,257,224	\$ 2
Transfer (Out)	(13,438,741)	(13,438,741)	(13,438,741)	-
Total Other Financing Sources and (Uses)	<u>\$ (9,181,519)</u>	<u>\$ (9,181,519)</u>	<u>\$ (9,181,517)</u>	<u>\$ 2</u>
Net Change in Fund Balance	<u>\$ (13,934,924)</u>	<u>\$ (62,394,707)</u>	<u>\$ (9,298,949)</u>	<u>\$ 53,095,758</u>
Fund Balance - Beginning	<u>\$ 24,836,748</u>	<u>\$ 78,317,023</u>	<u>\$ 78,317,023</u>	<u>\$ -</u>
Fund Balance - Ending	<u>\$ 10,901,824</u>	<u>\$ 15,922,316</u>	<u>\$ 69,018,074</u>	<u>\$ 53,095,758</u>

SEMINOLE COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FIRE PROTECTION FUND
For the Year Ended September 30, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 30,552,952	\$ 30,552,952	\$ 30,989,177	\$ 436,225
Intergovernmental Revenues	33,250	33,250	217,553	184,303
Charges for Services	1,140,000	1,289,928	2,764,093	1,474,165
Investment Income	3,353,400	353,400	384,301	30,901
Miscellaneous Revenues	12,960	12,960	41,978	29,018
Total Revenues	<u>\$ 35,092,562</u>	<u>\$ 32,242,490</u>	<u>\$ 34,397,102</u>	<u>\$ 2,154,612</u>
EXPENDITURES				
Current:				
Public Safety	\$ 29,357,202	\$ 29,378,950	\$ 27,691,267	\$ 1,687,683
Debt Service:				
Principal Retirement	300,000	300,000	300,000	-
Interest and Fiscal Charges	40,221	40,221	268	39,953
Other Debt Service	10,000	9,000	-	9,000
Capital Outlay	3,963,952	7,654,550	5,182,905	2,471,645
Total Expenditures	<u>\$ 33,671,375</u>	<u>\$ 37,382,721</u>	<u>\$ 33,174,440</u>	<u>\$ 4,208,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,421,187</u>	<u>\$ (5,140,231)</u>	<u>\$ 1,222,662</u>	<u>\$ 6,362,893</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 41,000	\$ 41,000	\$ 86,146	\$ 45,146
Transfer (Out)	(1,844,075)	(1,872,468)	(1,868,821)	3,647
Proceeds from Capital Lease	-	675,000	675,000	-
Total Other Financing Sources and (Uses)	<u>\$ (1,803,075)</u>	<u>\$ (1,156,468)</u>	<u>\$ (1,107,675)</u>	<u>\$ 48,793</u>
Net Change in Fund Balance	<u>\$ (381,888)</u>	<u>\$ (6,296,699)</u>	<u>\$ 114,987</u>	<u>\$ 6,411,686</u>
Fund Balance - Beginning	<u>\$ 5,336,596</u>	<u>\$ 9,552,735</u>	<u>\$ 9,552,735</u>	<u>\$ -</u>
Fund Balance - Ending	<u>\$ 4,954,708</u>	<u>\$ 3,256,036</u>	<u>\$ 9,667,722</u>	<u>\$ 6,411,686</u>