

SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM

SUBJECT: Public Hearing Agenda – Final Millage and Budget Fiscal Year 2006/07

DEPARTMENT: Fiscal Services DIVISION: Budget

AUTHORIZED BY: Lisa H Spriggs CONTACT: Lin Polk EXT: 7177

AGENDA DATE: 9/26/06  Regular  Consent  Work Session  Briefing

Public Hearing – 1:30  Public Hearing – 7:00

MOTION/RECOMMENDATION:

1. Adoption of the final millage rates for fiscal year 2006/07.
2. Adoption of the final budget for all funds for fiscal year 2006/07.

BACKGROUND:

**PUBLIC HEARING AGENDA**  
**SEPTEMBER 26, 2006, 7:00 P.M.**

Pursuant to Section 200.065, Florida Statutes, a taxing authority must hold two public hearings before adopting its final millage rates and annual budget. The public hearings are an opportunity for the public to speak before the Board of County Commissioners regarding the proposed millage rates and budget prior to the Board taking any official action.

The first public hearing was held on September 13, 2006. The second public hearing is held to discuss and adopt the final millage rates and budget for fiscal year 2006/07. An advertisement of the County's intent to adopt a final millage and budget for fiscal year 2006/07 was posted in the Orlando Sentinel on Sunday, September 24, 2006. At the second public hearing, the Board may adjust the tentative budget prior to final adoption, but in no event may the final millage rates adopted at the second public hearing exceed millage rates tentatively adopted at the first public hearing.

The attached second public hearing document details the adoption procedures required by Florida Statutes and summarizes the final millage rates and budget for fiscal year 2006/07. The final proposed budget is inclusive of carryforward items from the fiscal year 2005/06 budget, which are reflected as adjustments to the tentatively adopted budget. Carryforward budget items represent amounts currently available for which the specific item or project will not be completed by September 30, 2006 and it is necessary to carry the funding into the fiscal year 2006/07 budget.

Reviewed by:
Co Atty: _____
DFS: _____
Other: _____
DCM: _____
CM: <u>oa</u>
File No. <u>PH52</u>

**R E S O L U T I O N**

THE FOLLOWING RESOLUTION FIXING THE AMOUNT AND RATE OF TAXATION FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2006 AND MAKING THE TAX LEVY FOR THE BUDGET YEAR 2006/07 FOR THE COUNTY OF SEMINOLE WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT THEIR REGULARLY SCHEDULED MEETING CONVENED ON SEPTEMBER 26, 2006.

**WHEREAS**, the total valuation on property, both real and personal in the County of Seminole, State of Florida, subject to assessment for taxation to raise revenue for the fiscal year beginning October 1, 2006, and ending September 30, 2007, as reported by the Property Appraiser, Seminole County, Florida under the Assessment Roll is \$29,749,898,603; and

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

**WHEREAS**, the proposed aggregate millage rate of \$6.6783 per \$1,000 valuation for Countywide purposes and special taxing units represents a 19.59% increase over the Certified Aggregate Rolled Back Rate of \$5.5845.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Seminole County, Florida, in open meeting duly assembled at the County Services Building in Sanford, Seminole County, Florida, on the 26<sup>th</sup>-day of September, 2006 as follows:

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

**Seminole County General County Millage:** It is hereby determined and declared that a tax of \$4.9989 per \$1,000 valuation be levied, assessed and imposed for the tax year 2006, on all taxable property in the County of Seminole on the first day of January, 2006, 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 \$4.9989 per \$1,000 valuation for all County purpose non-debt levies is the same as the millage rate of \$4.9989 for tax year 2006 and is 19.84% greater than the certified rolled back millage rate of \$4.1713

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

**Natural Lands/Trails Voted Debt:** It is hereby determined and declared that a tax of \$0.1451 per \$1,000 valuation be levied, assessed and imposed for the tax year 2006 on all taxable property in the County of Seminole on the first day of January, 2006 lying and being within the boundaries of Seminole County, for the purpose of meeting the current expenses as estimated in the budget.

**SECTION III: SPECIAL TAXING UNITS**

**A. Seminole County Fire Protection District (MSTU):** It is hereby determined and declared that a tax of \$2.6334 per \$1,000 valuation be levied, assessed and imposed for the tax year 2006 on all taxable property in the County of Seminole on the first day of January, 2006, lying within the boundaries of said Fire Protection District for the purpose of providing fire/rescue services.

The millage rate of \$2.6334 per \$1,000 valuation for the Seminole County Fire Protection District (MSTU) levy is the same as the millage rate imposed for Fiscal Year 2005/06 and is 18.94% greater than the certified rolled back millage rate of \$2.2141.

**B. Seminole County Unincorporated Transportation District (MSTU):** It is hereby determined and declared that a tax of \$0.1228 per \$1,000 valuation be levied, assessed and imposed for the tax year 2006, on all taxable property in the County of Seminole on the first day of January, 2006, lying within the boundaries of said Transportation District for the purpose of meeting the current expenses as estimated in the budget.

The millage rate of \$0.1228 per \$1,000 valuation for the Seminole County Unincorporated Transportation District (MSTU) levy is the same millage rate imposed for Fiscal Year 2005/06

and is 17.40% greater than the certified rolled back millage rate of \$0.1046.

**BE IT FURTHER RESOLVED** that the Property Appraiser of the County of Seminole, Florida, is hereby directed to levy and assess all the foregoing taxes as fixed and levied by the Board of County Commissioners upon the property as levied, and that he extend the taxes upon valuation of such property according to said millage as fixed and determined by the Board of County Commissioners on all property subject to taxation to the said County of Seminole, Florida, as the first day of January, 2006.

**BE IT FURTHER RESOLVED** that the Clerk of the Circuit Court of this Board, and County Auditor, be hereby directed to furnish to the Property Appraiser of the County of Seminole, Florida, full and complete copy of this Resolution.

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

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

**ADOPTED** this 26<sup>th</sup> day of September, of 2006.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

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

By: \_\_\_\_\_  
Carlton Henley, CHAIRMAN

Resolution - Rate of Taxation for Tax Year 2006.

**R E S O L U T I O N**

THE FOLLOWING RESOLUTION MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2006/07 BASED ON THE BUDGET ESTIMATE OF REVENUES AND EXPENDITURES FOR THE COUNTY OF SEMINOLE WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT THEIR REGULARLY SCHEDULED MEETING OF SEPTEMBER 26, 2006.

**WHEREAS**, the Fiscal Year 2006/07 budget estimate(s) of the revenues and expenditures of the County of Seminole, its Departments, Divisions and Districts has been prepared; and

**WHEREAS**, said proposed budget estimate(s) for Fiscal Year 2006/07 has been adopted at public hearing held by the County Commission as the governing body of Seminole County.

**NOW, THEREFORE, BE IT RESOLVED** by the County Commission of Seminole County, Florida:

**SECTION I**

That the Seminole County budget estimate for the Fiscal Year 2006/07, a copy of the same being annexed hereto and expressly made a part of this Resolution, showing a total of all sources of revenues of \$931,703,064 and total uses of \$931,703,064 all set forth in detail in said budget estimate of the following funds listed below, be and the same is hereby approved, adopted and accepted as the Seminole County budget estimate for the Fiscal Year 2006/07:

<b>GENERAL FUND</b>	
GENERAL FUND	\$271,801,798
STORMWATER	16,041,619
ECONOMIC DEVELOPMENT	2,278,622
DONATION FUNDS	<u>280,022</u>
<b>TOTAL GENERAL FUND</b>	<b><u>290,402,061</u></b>
<b>SPECIAL REVENUE FUNDS</b>	
POLICE EDUCATION	330,388
NATURAL LAND ENDOWMENT	917,884
BOATING IMPROVEMENT	224,255
TRANSPORTATION TRUST	40,228,193
DEVELOPMENT REVIEW	10,022,346
TOURIST DEVELOPMENT	5,097,118
FIRE PROTECTION	64,488,154
ARTICLE V TECHNOLOGY FEE	2,807,851
INFRASTRUCTURE SALES TAX	298,506,887
EMS TRUST	209,230
GRANTS	20,732,702
AFFORDABLE HOUSING TRUST	11,144,811
ALCOHOL/ DRUG ABUSE	108,848
TEEN COURT	390,500
EMERGENCY 911	2,909,407
TRANSPORTATION IMPACT FEES	(59,578,084)
DEVELOPMENT IMPACT FEE	4,122,984
MEDIATION	615,975
17-92 CRA	5,036,365
STREET LIGHTING DISTRICTS	2,461,433

SOLID WASTE MSBU	15,273,645
MUNICIPAL SERVICE BENEFIT UNITS	579,585
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b><u>426,630,477</u></b>
<b>DEBT SERVICE FUNDS</b>	
GAS TAX REVENUE BONDS	1,249,111
LIMITED G. O. BONDS	4,891,735
SALES TAX REVENUE BONDS	7,177,617
<b>TOTAL DEBT SERVICE FUNDS</b>	<b><u>13,318,463</u></b>
<b>CAPITAL PROJECTS FUNDS</b>	
JAIL PROJECT / 2005	32,521,954
NATURAL LANDS / TRAILS	17,293,793
COURTHOUSE PROJECTS	3,269,280
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b><u>53,085,027</u></b>
<b>ENTERPRISE</b>	
WATER & SEWER	92,873,025
SOLID WASTE	39,819,011
<b>TOTAL ENTERPRISE FUNDS</b>	<b><u>132,692,036</u></b>
<b>INTERNAL SERVICE FUNDS</b>	
SELF-INSURANCE	15,575,000
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b><u>15,575,000</u></b>
<b>TOTAL BUDGET</b>	<b><u><u>\$931,703,064</u></u></b>

**SECTION II**

That all Sections or parts of Sections of all Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**ADOPTED** this 26<sup>th</sup> day of September, of 2006.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

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

By: \_\_\_\_\_  
Carlton Henley, CHAIRMAN

Resolution - Budget for Fiscal Year 2006/07