

**SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM**

**SUBJECT:** Public Hearing Agenda – Final Millage and Budget Fiscal Year 2005/06

**DEPARTMENT:** Fiscal Services

**DIVISION:** Budget

**AUTHORIZED BY:** Lisa H Spriggs *LS*

**CONTACT:** Patricia A Comings *PC* EXT: 7175

**AGENDA DATE:** 9/27/05  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 2005/06.
2. Adoption of the final budget for all funds for fiscal year 2005/06.

**BACKGROUND:**

**PUBLIC HEARING AGENDA  
SEPTEMBER 27, 2005, 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 14, 2005. The second public hearing is held to discuss and adopt the final millage rates and budget for fiscal year 2005/06. An advertisement of the County's intent to adopt a final millage and budget for fiscal year 2005/06 was posted in the Orlando Sentinel on Saturday, September 24, 2005. 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 2005/06. The final proposed budget is inclusive of carryforward items from the fiscal year 2004/05 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, 2005 and it is necessary to carry the funding into the fiscal year 2005/06 budget.

Reviewed by:	
Co Atty:	_____
DFS:	_____
Other:	_____
DCM:	<u>33</u>
CM:	<u>1/16</u>
File No.	<u>PHFSB 130</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, 2005 AND MAKING THE TAX LEVY FOR THE BUDGET YEAR 2005/06 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 27, 2005.

**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, 2005, and ending September 30, 2006, as reported by the Property Appraiser, Seminole County, Florida under the Assessment Roll is \$23,952,961,199; 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 \$6.6934 per \$1,000 valuation for Countywide purposes and special taxing units represents a 9.85% increase over the Certified Aggregate Rolled Back Rate of \$6.0930.

**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 27<sup>th</sup> day of September, 2005 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 2005, on all taxable property in the County of Seminole on the first day of January, 2005, 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 2004 and is 9.84% greater than the certified rolled back millage rate of \$4.5509.

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

**A. Interest and Sinking Fund - Environmentally Sensitive Lands:** It is hereby determined and declared that a tax of \$0.0770 per \$1,000 valuation be levied, assessed and imposed for the tax year 2005, on all taxable property in the County of Seminole on the first day of January, 2005, lying and being within the boundaries of Seminole County, for the purpose of meeting the current expenses as estimated in the budget.

**B. Interest and Sinking Fund - Trails Development:** It is hereby determined and declared that a tax of \$0.1271 per \$1,000 valuation be levied, assessed and imposed for the tax year 2005, on all taxable property in the County of Seminole on the first day of January, 2005, 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 2005, on all taxable property in the County of Seminole on the first day of January, 2005, 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 2004/05 and is 9.79% greater than the certified rolled back millage rate of \$2.3985.

**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 2005, on all taxable property in the County of Seminole on the first day of January, 2005, 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 2004/05 and is 10.33% greater than the certified rolled back millage rate of \$0.1113.

**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, 2005.

**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 27<sup>th</sup> day of September, of 2005.

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 2005.

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

THE FOLLOWING RESOLUTION MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2005/06 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 27, 2005.

**WHEREAS**, the Fiscal Year 2005/06 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 2005/06 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 2005/06, 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 \$780,914,569 and total uses of \$780,914,569 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 2005/06:

<u>Fund Description</u>	<u>Total</u>
GENERAL FUND	
GENERAL FUND	\$ 213,276,345
POLICE EDUCATION FUND	244,528
TANK INSPECTION FUND	146,437
NATURAL LAND ENDOWMENT FUND	1,150,843
BOATING IMPROVEMENT FUND	544,243
PETROLEUM CLEAN UP FUND	568,167
DEVELOPMENT REVIEW	10,542,186
GRANTS	11,268,008
CTY ALCOHOL/ DRUG ABUSE TST	77,500
STORMWATER	16,550,917
ECONOMIC DEVELOPMENT	1,895,861
STREET LIGHTING DISTRICTS	2,144,874
DONATION FUNDS	226,000
TOTAL GENERAL FUND	<u>258,635,909</u>
SPECIAL REVENUE FUNDS	
FIRE PROTECTION	49,202,800
TRANSPORTATION TRUST	34,245,088
INFRASTRUCTURE SALES TAX	192,963,444
TRANSPORTATION IMPACT FEE	41,179,891
TOURIST DEVELOPMENT	3,390,365
EMS TRUST	122,848
AFFORDABLE HOUSING TRUST	9,919,687
EMERGENCY 911	2,015,766
17-92 CRA	3,044,852
DEVELOPMENT IMPACT FEE	3,319,060
MEDIATION FUNDS	620,000
SOLID WASTE MUNICIPAL	14,304,908
MUNICIPAL SERVICE BENEFIT UNITS	844,970
TOTAL SPECIAL REVENUE FUNDS	<u>355,173,679</u>
DEBT SERVICE FUNDS	
LIMITED G. O. BONDS 1996	2,008,600
GAS TAX REFUNDING BONDS 2002	1,254,821
SALES TAX REVENUE BONDS 1996	628,115
SALES TAX REFUNDING BONDS 1998	1,183,284
LIMITED G. O. BONDS 2001/2005	2,904,481
SALES TAX REVENUE BONDS 2001	2,773,393
TOTAL DEBT SERVICE FUNDS	<u>10,752,694</u>
CAPITAL PROJECTS FUNDS	
NATURAL LANDS / TRAILS	17,916,457
COURTHOUSE FACILITES	5,568,740
TOTAL CAPITAL PROJECTS FUNDS	<u>23,485,197</u>
ENTERPRISE	
WATER AND SEWER	92,550,534
SOLID WASTE	27,896,556
TOTAL ENTERPRISE FUNDS	<u>120,447,090</u>
INTERNAL SERVICE FUNDS	
SELF-INSURANCE	12,420,000
TOTAL INTERNAL SERVICE FUNDS	<u>12,420,000</u>
TOTAL	<u>\$ 780,914,569</u>

**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 27<sup>th</sup> day of September, of 2005.

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 2005/06