RECOMMENDED BUDGET

FISCAL YEAR 2020



TO: Honorable Chair and County Commissioners

FROM: Donald S. Fisher, County Manager

DATE: July 10, 2019

RE: Fiscal Year 2020 (FY20) Recommended Budget



Overview:

Please find attached the Recommended FY20 Budget for Osceola County. The County continues to experience many positive signs regarding the economy as evidenced by the increase in property valuations of 12.05% over FY19 valuations to a new high of \$28,456,807,261. For the first time since the great recession, property values finally exceeded FY08's valuation (\$26,367,037,861). Of course as we experience positive trends/increases in revenue, it results in increased demand for the additional services, especially as it relates to public safety and transportation needs, as well as increases in costs for goods, services and payroll in order to stay competitive.

Since 2010, the County's population has increased by an estimated 31.2%. All of these new residents create an increase in the demand for the County's services. As noted above, this is especially true as it relates to the Board's priorities to support public safety and transportation. During the same time, however, the County's staffing levels have remained below the pre-recession levels and the property values were slowly recovering.

Whether it is being at capacity for responding to rescue calls, capacity in our inmate population at the jail or the more than \$1B in needs to expand our existing road network, increase road resurfacing, improve intersections, extend sidewalks and expand transit options, the Recommended Budget attempts to address these needs in accordance with the Board's priorities. As a result, the Recommended Budget is a balancing act between available resources and the demand of mandated and core responsibilities, including the above public safety and transportation needs, alongside concentrated efforts to grow and strengthen the County with desired quality of life amenities.

The budget process begins in March and April of the current Fiscal Year (FY) for a new FY that does not begin until October 1st. All Departmental budget requests are reviewed by County Administration prior to inclusion in the FY20 Recommended Budget. Administration will also continue to review all County program costs and will recommend adjustments, if needed, as the budget process progresses. Other proposed additions and reductions will be discussed throughout this memorandum and Budget Book.

Overall, the proposed Recommended FY20 budget decreased from the Adopted FY19 Budget by \$14,759,614 (1.3%), to a Recommended FY20 Budget of **\$1,154,530,380**. It should be noted that this does not include estimates for continuing capital and grant projects which will be included later on in the budget process.

Successes:

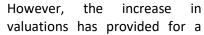
Some projects and efforts include multiple phases or cross Fiscal Years, but some of the successes from prior and current FY's include the following:

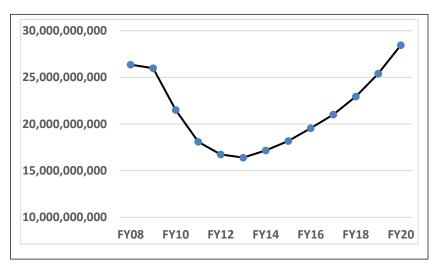
- SENSES Park: SENSES Park, opened in February 2019, is a play space designed with children on the
 Autism spectrum in mind and provides a space to allow self-learning, exploration and less intense
 social play experience. The Park was recognized by the Florida Association of Counties (FAC) with a
 Best Practice Award.
- Fire/Rescue Training Center: Opened in March 2019, this 11 acre site on Pershing Street in Kissimmee provides space to safely train Osceola County's fire-fighting force.
- Cameron Preserve Apartment Homes: Osceola County's newest addition to the affordable housing marketplace, which opened on April 11th, was made possible as a result of the public-private partnership between Osceola County, the Florida Housing Finance Corporation, and Paramore Construction.
- American Planning Association Recognizes Affordable Housing efforts in Central Florida: A Regional
 Affordable Housing Initiative that brought developers and local government leaders from Osceola,
 Orange and Seminole Counties together to explore affordable housing solutions for Central Florida
 has been selected for an American Planning Association "Award of Excellence" in the Best Practices
 category.
- Walk-Up Dog Park: Osceola County opened the first such park in the Buenaventura Lakes area in November 2018. The Park provides a place for residents to take their dogs to exercise and provides an opportunity for owners to meet their neighbors.
- Osceola County continued to place an emphasis on public safety for residents, visitors and businesses
 through the approval of a property that will be home to the new Sheriff's Office West Command
 Center along with continued purchase of vehicles and equipment for the Sheriff and the November
 2018 purchase of approximately \$2.7M in new fire equipment.
- Animal Abuse Database: Approved in November 2018 the Database created a partnership between
 Osceola County and the Osceola County Clerk of the Circuit Court to identify persons convicted of
 animal abuse offenses on or after January 1, 2019. This database is a tool that can be used by smaller
 animal rescue groups and residents to ensure pets are going to a good home.
- Fitch upgraded the County's Capital Improvement Revenue Bonds from AA to AAA which is the highest possible rating and confirms Osceola County government continues to operate in a fiscally responsible manner.
- Florida Association of Public Procurement Officials (FAPPO) awarded Osceola County with the Award of Excellence in Public Procurement.
- Government Finance Officers Association awarded the Excellence in Governmental Reporting for the 28th consecutive year.
- Road Resurfacing: For the first time, the County was able to dedicate \$9M towards resurfacing the County's extensive road network.
- Soccer Mini-Pitch: Repurposing an underutilized area, the County was able to create a "mini-pitch" in collaboration with Target and the US Soccer Federation.
- The County has approved the sale of surplus property (Osceola Parkway and the John Young Parkway Softball Complex) in order to assist with funding capital needs.
- The Hauler's Contract for Solid Waste underwent a comprehensive solicitation process that will result in an increase in services for residents.
- The agreement between the County and Toho Water Authority (TWA) was revised to increase the contribution of funds from TWA towards the Lake Toho Water Restoration Project.
- NeoCity Way is beginning construction after completion of the solicitation process in accordance with the State grant requirements.
- Construction is underway on the multiple phases of Hoagland Blvd.

- A multi-party agreement was approved utilizing a public-private partnership to advance the much needed intersection improvements at CR 532 and I-4.
- The "OC" opened at NeoCity providing the County's first "Class A" commercial space for rent.
- The Orlando City Soccer Club / Orlando Pride began the conversion of the underutilized ballfields at Osceola Heritage Park into the Club's permanent practice facilities.

Impacts to Revenues:

The County experienced the 7th year in a row of a positive increase in the valuations for FY20, finally exceeding prerecession levels. Thus the relationship between values and Ad Valorem revenues results in an increase without a change to the millage rates. As a result, an overall change to the Proposed Millage Rates for FY20 are not being recommended.





slight reduction in the Millage Rate needed for the Environmental Land Debt payments. As all of the allowable environmentally sensitive land has been purchased, the program has shifted focus to payment of the debt service and ongoing maintenance. As a result, it is requested that the Board consider increasing the Maintenance Millage Rate by the amount the Debt Millage Rate is adjusted down. While not changing the overall Millage Rate, it does provide more than \$400,000 that can be used and reserved for the long term maintenance of the land purchased for the program. The existing millage rate of 0.0500 can maintain the program at its current level, but not provide for perpetual maintenance.

The table below reflects the millage rates along with the corresponding impact to the Ad Valorem revenue:

TAXING ENTITY:	FY19 MILLAGE:	FY19 ADOPTED:	FY20 PROPOSED MILLAGE:	FY20 RECOMMENDED:	FY20 – FY19:
General Fund	6.7000	\$ 170,151,453	6.7000	\$ 190,660,609	\$ 20,509,156
EMS	1.0682	\$ 20,781,922	1.0682	\$ 23,150,146	\$ 2,368,224
Library	0.3000	\$ 7,653,633	0.3000	\$ 8,573,835	\$ 920,202
Env. Land Maint.	0.0500	\$ 1,275,606	0.0652	\$ 1,863,380	\$ 587,774
Env. Land Debt	0.1358	\$ 3,464,545	0.1206	\$ 3,445,689	\$ (18,856)
TOTALS:	8.2540	\$ 203,327,159	8.2540	\$ 227,693,794	\$ 24,366,500

While there are increases in the Ad Valorem revenue, increases in expenses are detailed under each specific Fund area later in this memo.

In general, however, the County's economy has continued to stabilize and many revenue sources have also increased. The exception continues to be Communication Service Taxes. Some areas with increases include Tourist Development Taxes, Sales Taxes and Utility Taxes.

		FY19		FY20	
REVENUE SOURCE:	ADOPTED:		RECOMMENDED:		VARIANCE:
Tourist Development Taxes	\$	54,513,672	\$	62,885,380	\$ 8,371,708
Infrastructure Sales Surtax	\$	35,553,315	\$	37,682,624	\$ 2,129,309
Local Gov't ½ Cent Sales Tax	\$	22,978,985	\$	25,103,216	\$ 2,124,231
Utility Service Taxes-Electric	\$	17,858,838	\$	18,452,836	\$ 593,998
Second Local Option Fuel	\$	8,509,646	\$	8,599,310	\$ 89,664
State Shared Revenues	\$	8,406,742	\$	9,817,206	\$ 1,410,464
1-6 Cents Local Opt Fuel	\$	7,333,371	\$	7,139,065	\$ (194,306)
Communication Service Tax	\$	5,405,395	\$	5,173,633	\$ (231,762)

Over the next month, these revenue sources will continue to be reviewed and adjusted in accordance with the State's projections and as additional receipts in the current year allow us to further refine our estimates. The County projects revenues appropriately, but conservatively, and this practice has been a factor in maintaining the County's credit rating. Any adjustments to the recommended revenues, based on additional information received, will be communicated to the Board.

Impacts to Expenditures:

There is an overall decrease largely a result of the expenditures for capital projects not being included at this time resulting in a current decrease in Capital Outlay of (-\$163,625,632). As previously noted, the County has ongoing capital projects and grants that will be carried over into the new fiscal year. These estimates are not reflected in the Recommended Budget and will not be incorporated until the final public hearing. This allows staff to estimate remaining balances as accurately as possible without delaying the ongoing projects in the new Fiscal Year.

Personal Services increased due to a number of factors. Although there is currently no adjustment included for the IAFF Union pending union negotiations, there is an across the board adjustment (3%) included for all eligible employees, including the Constitutional Officers. In addition, for the second year in a row, there was a relatively modest increase in Health Insurance (rates increased by 5% for the new FY) expenses for both the County and its employees. Dental Insurance increased, but has a minimal impact due to cost. While Health, Dental and ancillary Insurance product rates and plans have been updated accordingly, plan selections by employees (Open Enrollment) are currently underway. All budgeted amounts for Employee Benefits (insurance options) will change over the next month as Open Enrollment is completed. The budget will be updated after selections are processed.

The County Manager reviewed 91 new positions requested by various Departments for FY20. While all requests were justified due to the increase in demand for services / operational needs, not all were recommended. In addition to needs and increased demands, comparing the requests against prior years Department personnel increases assisted in finalizing the recommendations. The positions that are recommended are detailed in the different Funds that follow, but more than 51.6% are related to Public Safety (Corrections & Fire) and 58.1% are supported by specific revenues (Fire, Building, Solid Waste, Special Assessments, and City of Kissimmee). All recommended positions adhere to the Budget Growth Policy.

The most significant adjustments in Operating are in the Enterprise Funds due to the Hauler's Contract, in Special Revenue Funds for professional and contracted services in the Lynx agreement, Tourist Development Tax Funds (SMG agreement and Osceola CVB's allocation) and Building Fund. In the General

Fund increases are primarily due to Medicaid and Legal Fees, as well as Courthouse Security, Mowing Unit, Inmate Medical and estimated increases to the Medical Examiner's contract (contract anticipated for the Tentative) and in the Internal Service Funds due to an increase in projected Claims payments.

Not included in the Budget at this point are any new funds appropriated for Economic Development / Technology Development Incentives or for the YMCA. While this will need to be discussed with the Board, the Recommended Budget does continue to support Road Resurfacing. For the first time, funding has been set increased to \$12 million.

Capital Improvement Program:

The Recommended Budget includes capital requests that are detailed later on. As mentioned previously, the Final Budget for FY20 will also include those Capital Projects that will be carried over to the new Fiscal Year. This budget also includes some funding for identified capital outlay such as replacement of vehicles and computers that have met the required threshold for replacement, along with much needed security and network upgrades.

Recommended Budget Book:

In the pages to follow, you will find 1) a brief summary of the major Trends/Issues impacting the different Fund groups; 2) a Fund Summary by category; and 3) Individual Department Information. In addition, the following provides an overview of the major fund types.

GENERAL FUND GROUP:

The General Fund's Adopted Budget for FY19 was \$311,035,129 while the Recommended FY20 Budget is \$362,567,580 which is an increase of \$41,018,487. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY20, this is projected to be \$10,932,915, and will be transferred to the Transportation Trust Fund. Revenues are increasing for FY20. The overall increase in Ad Valorem (more than \$20 million) revenue available for General Fund obligations is mitigated by the obligations for the Designated Ad Valorem Tax, East and West 192 Tax Increment Funds (TIFs), and the Cities' CRAs. Those commitments along with increases for the Constitutionals, Medicaid and support of transportation needs has absorbed the General Fund's proposed additional Ad Valorem revenue.

There are increases shown in the Utility Services Tax, as mentioned above, which is in the Other Taxes category and Local Government Half-Cent Sales Tax in the Intergovernmental Revenue Category. Overall, the General Fund's revenues are projected to increase with the exception of the Communication Service Tax which continues to project declines. Fund Balance will be adjusted as estimates of remaining dollars for ongoing projects and grants will be included later in the budget process.

On the expense side, Personal Services was updated with the rates for Health, Dental, Retirement, Workers Compensation and other ancillary product rates although Open Enrollment impacts will be incorporated once the process is finalized. The budget includes an across the board adjustment to salaries of 3% and the following new positions are recommended by the County Manager:

- 14 Correction Officers
- 1 Special Assessments Inspector (funded by the Neighborhood Serving MSBUs)
- 1 Financial Services Coordinator

- 1 Software Support Engineer III
- 1 Parks (Community Centers) Maintenance Worker
- 1 Facilities Maintenance Technician
- 1 Mowing & Landscaping Supervisor

As noted 70% of the personnel requests supported by the County Manager for the General Fund are recommended for the jail (public safety). Although a couple of additional positions were added in the middle of FY09, this department has not realized any significant staffing increases since before the great recession.

Operating Expenses increased primarily due to Professional Services, Other Contractual Services and Medical Services associated with Medicaid. This budget also includes specific funding for the Baker Act, Juvenile Justice Detention (DJJ) state share obligation, as well as unfunded mandates such as burials and cremations. Other Contractual Services realized increases in Courthouse Security, Mowing Unit, Inmate Medical and estimated increases to the Medical Examiner's contract (contract anticipated for the Tentative). In addition, there are once again a number of major repair and maintenance projects being proposed at the various different facilities. This continues the efforts to catch up on the many items that were deferred during the economic downturn. Funding is also provided for the County's tax increment obligations for the Cities' CRAs, including Vine Street, and to support the Community Services grants.

Capital Outlay for FY20 includes various equipment, computers and servers. A complete list of all recommended CIP projects are attached to this memorandum. In addition, ongoing projects will be included later on in the budgeting process.

Transfers Out increased \$15M. Transfers Out facilitates the payments to the Constitutional Officers (increase of \$4.7M) and the County's tax increment obligations for East 192 CRA and West 192 Development Authority. The General Fund also supports other Funds that do not have sufficient revenue to support their operations: Transportation Trust Fund (\$10.9M), Court Technology Fund (\$219,334) and the Constitutional Gas Tax Fund (\$5.2M). Also transfers required funds to the various debt service funds for debt payments which includes \$4m more for FY20. This is due to a 2-year plan to transfer to the General Fund its debt payments that the Infrastructure Sales Surtax has been paying as this source will sunset. Finally, funding is transferred to the Fleet Internal Service Fund for the General Fund's pro-rated share of two capital projects for Dispenser and Monitoring Upgrades of fuel sites.

Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per Policy (2 months Personal Services, Operating and Transfers). Reserves for Contingency is budgeted at 5.9% and, as was established in FY19, also allocates funding for the required HCRA obligation and program to provide mobility fee credits for eligible affordable housing projects.

Reserves for Capital is increasing for FY20. This includes the funds specified for the Roadway Bank, but also sets funds aside for anticipated needs and a major project at the Jail (water/piping/HVAC repairs and improvement) pending evaluation of the longevity of the facility versus the cost of the project. In addition, Court Administration has notified the County that they have received funding for an additional judge which requires additional facilities (Chambers / Courtroom). In discussions with Court Administration, it was agreed that planning efforts for future needs of the jail and Courthouse will be coordinated, especially as it relates to criminal court. As a result, Reserves Capital and Stability are critically important as a part of those discussions, as well as due to the sunset of the Infrastructure Sales Surtax, and the County assuming the maintenance costs for SunRail in the near future.

Reserves Assigned has been reduced in accordance with the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses. Prior funds reserved for the Supervisor of Elections is being utilized to provide funding for secured storage for voting equipment. Reserves Restricted is no longer needed for FY20. Reserves for Stability provides funding for fluctuations in revenues and remains at the same level as FY19.

SPECIAL REVENUE FUNDS:

The County has 49 Special Revenue Funds which are detailed individually in the Special Revenue Funds section of this book.

Overall, the total of the Special Revenue Funds' Adopted Budget for FY19 was \$464,004,931 while the Recommended FY20 Budget is \$475,128,684 which represents an increase (\$11,123,753). The overall increase is primarily due to increases in Ad Valorem (Library, Environmental Lands and Fire), Other Taxes (TDT Funds), Permits, Fees & Special Assessments (Mobility Fees and Fire). In the Fire Fund, the Assessment that is included in the budget is the 5th year of the 5 year program and reflects a 10% increase. If approved, this would support the additional personnel that is recommended as noted below. There is currently a large decrease reflected in Intergovernmental Revenue due to a reduction in revenue for Human Services grants and Federal and State grants as ongoing projects in the grant fund are not included yet. They will be included later in the budget process to ensure the estimates are as accurate as possible. In addition, gas taxes are not projected to have much, if any, increases for next Fiscal Year. Staff will review again, however, once additional receipts are realized revenues will be adjusted for the Tentative.

Personal Services increased by \$5.1M due to the recommended new positions, across the board salary adjustments for eligible employees, Health and Dental Insurances, Retirement, and Worker's Compensation rates and reallocation of positions. There are no salary adjustments to IAFF union employees at this point pending union negotiations. However, the County Manager is recommending that 2 Rescue Units be added to the level of service within the Countywide Fire Rescue. This results in 18 additional positions and 2 new rescues to serve the West end of the County that has reached capacity on rescue calls and then requires the County to operate under mutual aid costing the Fund revenue

The new positions that are being recommended for FY20 in the Special Revenue Funds support the Board's priorities of public safety and transportation and are as follows:

- 18 Firefighters (Fire Fund)
- 12 Residential Inspectors (Building Fund)
- 4 Striping Maintenance Crew (Transportation Trust Fund)
- 3 Traffic Signal Crew (Transportation Trust Fund, but funded by the City of Kissimmee as part of the consolidation of signal maintenance at the County)
- 1 Maintenance Worker Traffic Control for existing Asphalt Repair Crew (Transportation Trust Fund)
- 1 Right-of-Way Inspector (Transportation Trust Fund)
- 1 Chief Building Inspector (Building Fund)

Operating Expenses have increased more than \$14.7 million largely due to the increase in the contractual services noted earlier (Osceola CVB, SMG and Lynx), increase in road resurfacing, and additional SHIP grant funds. Capital Outlay decreased \$63.4M as the carried forward capital projects have not yet been included to ensure the estimates are as accurate as possible.

Transfers Out decreased from FY19 primarily due to the one time commitment from TDT for its share of a Capital Project. Reserves were established per Budget Policy and in accordance with the individual Funds' specific requirements.

DEBT SERVICE FUNDS:

The overall Adopted Budget for FY19 was \$86,443,480 while the Recommended FY20 Budget for the Debt Service Funds total **\$87,394,030**. The increase is due to establishing Fund 247 – DS TDT Refunding Bonds 2019 which has been offset by refunding a bond issuance at a lower interest rate resulting in lower required payments and less required reserves. Debt Service funds are solely for the purpose of tracking and making debt payments. As most payments are made twice a year (October and April), funds need to be reserved a year in advance to make the first payment in October. As such, Reserves are established in accordance with these payments and any Bond Covenant requirements.

CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds are being proposed to decrease by \$86,933,942 million dollars with a total of **\$80,534,396** for FY20. This decrease is reflected primarily in Fund Balance and corresponds to the decrease to Capital Outlay expenditures and the close out process of a number of Funds. However, as was noted earlier, this does not represent an impact to currently budgeted projects that will be ongoing into the new fiscal year. Those projects will be carried forward but as a part of the final public hearing to ensure accurate estimates. The attached list details the CIP projects that are included in the Recommended Budget for FY20. In addition, it should be noted that while reserves are established in accordance with policy, the Reserves Assigned in Fund 306 - Local Option Infrastructure Sales Surtax Fund were reduced to reflect the remaining FEMA funds for disaster recovery due to Hurricane Irma.

ENTERPRISE FUNDS:

The County has three Enterprise Funds – Landfill/Solid Waste, Osceola Parkway and Poinciana Parkway. Initially, Poinciana Parkway was set to close in FY19, but when the agreement with the Central Florida Expressway Authority was approved, to assume management and maintenance of the Parkway, the remaining bond proceeds were recognized into the Revised Budget. The County will facilitate the expense of these funds through an improvement project to the road.

These Funds operate similar to a business and operate off of the fees they generate. The Enterprise Funds are proposed to increase by \$14,460,471 for a total budget of \$94,236,873. Both Solid Waste and Osceola Parkway reflect increases, however, the biggest increase was due to the Fund Balance for Poinciana Parkway since it was not included in the Adopted Budget. Additionally, the increase within Solid Waste is a result of the new Hauler's contract and corresponding Special Assessment program. As a result of the enhanced, new contract with the Hauler's and increase in level of services, this Fund has included a new, recommended position (Solid Waste Customer Service Field Inspector). In addition, Osceola Parkway's tolls are anticipated to increase. Any remaining funds for ongoing projects will be included later on in the budget process. Reserves were established in accordance with Policy and specific requirements of the Funds, but in Fund 401 – Solid Waste, Reserves Assigned sets funds aside for the landfill closure requirements and disaster recovery due to Hurricane Irma pending FEMA reimbursement although the remaining amount has declined.

INTERNAL SERVICE FUNDS:

Osceola County currently has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement rate. Five of the funds are established to manage the County's insurance products. As a result, these funds will be adjusted over the next month. Worker's Compensation, Health and Dental insurance rates have been adjusted, while other Employee Benefit Insurance rates have remained unchanged from FY19. All of these funds will be revised after Open Enrollment has been completed. In addition, changes and adjustments to the individual departmental budgets quite often have a corresponding impact to these Funds. Consequently, these are often the last funds to be truly finalized during the entire budget process.

The County also has 3 Fleet Funds. One Fund is for general oversight of the program, another to manage the maintenance and repair of the County's fleet and the last for management of the fuel system. All of these funds will also be evaluated in conjunction with usage and market prices. There is a recommended new position for FY20 (Fleet Services Coordinator) to assist with management of scheduling and workflow of the maintenance program. This position will be funded by Fire and Transportation Trust Fund.

Conclusion:

In conclusion, I would like to express my appreciation, as always, to all of our partners (the Ninth Judicial Circuit Court, the County Attorney, Commission Auditor, our Constitutional Officers, etc.). In addition, my staff was again diligent in their efforts to present a Recommended Budget that maintains service levels. Through the leadership of the Board and efforts of our partners, I believe we were able to submit a budget for Fiscal Year 2020 that still provide services to the citizens with minimal impact to taxes.

				Grant			
Fund / Project Name:	Co	unty Funding:	Funding:			Total:	
Tuna / Troject Nume.		uncy runnanig.					
Fund 001 - General Fund							
Parks Vehicles	\$	55,820	\$	-	\$	55,820	
Corrections Vehicle Replacement	\$	274,544	\$	_	\$	274,544	
Key Tracer (Housing Units)	\$	69,300	\$	-	\$	69,300	
Osceola County Jail Encapsulation Phase 3	\$	100,000	\$	-	\$	100,000	
704 Generation Point - 3rd and 4th Floor	\$	50,000	\$	-	\$	50,000	
Engineering and Design to upgrade generators at the Jail	\$	25,000	\$	-	\$	25,000	
Fleet Vehicle Replacement	\$	101,528	\$	-	\$	101,528	
Maintenance Shop & Storage Warehouse	\$	800,175	\$	-	\$	800,175	
Mosquito Control Facility	\$	500,000	\$	-	\$	500,000	
Tot	tal: \$	1,976,367	\$	-	\$	1,976,367	
Fund 102 - Transportation Trust Fund							
Fleet Vehicle Replacement	\$	33,436	\$	-	\$	33,436	
Public Works/Engineering Vehicles	\$	35,400	\$	-	\$	35,400	
Crash Cushion	\$	29,000	\$	-	\$	29,000	
Laminator Sign Shop	\$	28,000	\$	-	\$	28,000	
Silk Screen System	\$	40,000	\$	-	\$	40,000	
Traffic Engineering - Freightliner Van	\$	90,000	\$	_	\$	90,000	
Tot	tal: \$	255,836	\$	-	\$	255,836	
Fund 104 - Tourist Development Tax							
Austin Tindall Sports Complex Sidewalk	\$	35,000	\$	_	\$	35,000	
Austin Tindall Sports Complex Sod Farm	\$	500,000	\$	_	\$	500,000	
Austin Tindall Vehicle	\$	35,000	\$	_	\$	35,000	
OHP - Arena Seating - Cup Holders	\$	60,000	\$	_	\$	60,000	
OHP - Covered Tie-Outs	\$	100,000	\$	_	\$	100,000	
OHP - Events Center & Arean Lobby Lighting System		500,000	\$	_	\$		
OHP - Events Center & Arean Lobby Lighting System OHP - Fencing	\$	100,000	۶ \$	-	۶ \$	500,000 100,000	
	\$			-			
OHP - Hydraulic Bleachers	\$	100,000	\$	-	\$	100,000	
OHP - Improved Exterior Signage	\$	200,000	\$	-	\$	200,000	
OHP - Maintenance Workshop, Office and Storage Unit	\$	500,000	\$	-	\$	500,000	
OHP - PA System (Box Office, Bowl, General, and Outdoors)	\$	200,000	\$	-	\$	200,000	
OHP - Surveillance System/Metal Detectors	\$	100,000	\$	-	\$	100,000	
OHP - Truck	\$	25,420	\$	-	\$	25,420	
OHP - Parking and Hardscape	\$	367,450	\$	-	\$	367,450	
Lake Cypress Parking	\$	480,000	\$	-	\$	480,000	
Lake Cypress Shoal Removal	\$	900,000	\$	-	\$	900,000	
Lake Marian Ramp Dredge	\$	110,000	\$	-	\$	110,000	
Lake Toho Water Restoration Pond Trail	\$	500,000	\$	-	\$	500,000	
Neptune Boardwalk	\$	247,050	\$	-	\$	247,050	
Neptune Trail Enhancements	\$	1,252,950	\$	-	\$	1,252,950	
Tot	tal: \$	6,312,870	\$	-	\$	6,312,870	

				Grant		
Fund / Project Name:	Cou	unty Funding:		Funding:		Total:
Fund 115 - Court Facilities Fund		-,				
Court Facility Wayfinding	ć	83,495	\$		\$	83,495
Prose Service Window Expansion	\$	25,000	۶ \$	-	۶ \$	25,000
Courthouse Carpet Replacement	\$ ¢	150,000	۶ \$	-	۶ \$	150,000
Courthouse Parking Lot A/Judge's Parking Area	\$ \$	90,000	۶ \$	-	۶ \$	90,000
	\$ \$			-		•
Courthouse Resurface 1st Floor Lobby Total:		45,000 393,495	\$ \$	<u> </u>	\$ \$	45,000 393,495
	•	,	•		•	
Fund 125 - Environmental Land Maintenance						
Parks Vehicles	\$	20,730	\$	-	\$	20,730
Twin Oaks Conservation Area	\$	200,000	\$	-	\$	200,000
Total:	\$	220,730	\$	-	\$	220,730
Fund 141 - Boating Improvement Fund						
Lake Gentry Boat Ramp Renovation	\$	32,886	\$	-	\$	32,886
Total:	\$	32,886	\$	-	\$	32,886
Fund 142 - Mobility Fee East Zone						
Advanced Traffic Management System (ATMS)	\$	245,000	\$	_	\$	245,000
Advanced Hame Management System (ATMS) American Disabilities Act (ADA) Sidewalk Upgrade	۶ \$	50,000		-		50,000
		1,527,716	\$ ¢	-	\$ ¢	•
Boggy Creek Road Improvements between Simpson and Narcoossee	\$		\$	-	\$	1,527,716
Neptune Road Phase III	\$	500,000	\$	-	\$	500,000
Simpson Road Phase I	\$	350,000	\$	-	\$	350,000
Fortune-Lakeshore Multi-Use Trail	\$ \$	1,100,000	\$	-	\$	1,100,000
Fortune-Simpson Intersection Total:	\$ \$	750,000 4,522,716	\$ \$	-	\$ \$	750,000 4,522,716
Fund 143 - Mobility Fee West Zone						
Advanced Traffic Management System (ATMS)	\$	230,000	\$	-	\$	230,000
American Disabilities Act (ADA) Sidewalk Upgrade	\$	150,000	\$	-	\$	150,000
Doverplum Road at San Remo Rd intersection Improvements	\$	497,000	\$	-	\$	497,000
Marigold Ave at Peabody Rd South Intersection Improvements	\$	814,000	\$	-	\$	814,000
Marigold Ave at San Lorenzo Rd Intersection Improvements	\$	814,000	\$	-	\$	814,000
Neptune Middle School Sidewalk	\$	40,000	\$	-	\$	40,000
Neptune Road Phase II	\$	7,246,000	\$	-	\$	7,246,000
Neptune Road Phase III	\$	130,000	\$	-	\$	130,000
Pleasant Hill at Eagle Lake Signal	\$	81,648	\$	-	\$	81,648
Pleasant Hill @ Windmill Point	\$	519,480	\$	-	\$	519,480
Poinciana Blvd at Octavia Blvd Mast Arm Signal	\$	405,000	\$	-	\$	405,000
Storey Creek Blvd	\$	1,500,000	\$	-	\$	1,500,000
Fortune-Lakeshore Multi-Use Trail	\$	390,000	\$	-	\$	390,000
Bill Beck Blvd Segment B	\$	400,000	\$	-	\$	400,000
Total:		13,217,128	\$	-	\$	13,217,128
Fund 148 - Building Fund						
Permitting Office Renovations	\$	500,000	\$	_	\$	500,000
Vehicles for Building Office	\$	435,500	-	-	\$	435,500

Fund / Project Name:		County Funding:			Grant Funding:		Total:	
Fund 148 - Building FundContinued			, ,					
Onsite Technology Improvements for Inspections		ć	2,000,000	ċ		¢	2 000 000	
Offsite reclinology improvements for inspections	Total:	\$ \$	2,935,500	\$ \$		ب \$	2,000,000 2,935,500	
	. Otali	Ψ	2,555,555	Ψ		Υ.	2,555,555	
Fund 150 - West 192 Development Authority								
Gateways and Pedestrian Bridge		\$	200,000	\$	-	\$	200,000	
LED Lights		\$	2,100,000	\$	-	\$	2,100,000	
	Total:	\$	2,300,000	\$	-	\$	2,300,000	
Fund 154 - Constitutional Gas Tax Fund								
Caterpillar 308 Hydraulic Excavator		\$	125,000	\$	-	\$	125,000	
Fleet Vehicle Replacement		\$	1,403,842	\$	-	\$	1,403,842	
	Total:	\$	1,528,842	\$	-	\$	1,528,842	
Fund 156 - Federal and State Grants Fund								
Seven Dwarves Lane Drainage Improvements		\$	-	\$	174,548	\$	174,548	
East Lake Elementary SRTS Sidewalk		\$	-	\$	250,000	\$	250,000	
Fortune-Lakeshore Multi-Use Trail		\$	-	\$	3,090,000	\$	3,090,000	
Fortune-Simpson Intersection		\$	-	\$	1,352,165	\$	1,352,165	
Pleasant Hill at Eagle Lake Signal		\$	-	\$	317,803	\$	317,803	
	Total:	\$	-	\$	5,184,516	\$	5,184,516	
Fund 177 - Fire Imact Fee Fund								
Austin Tindall Fire Station 67		\$	5,316,154	\$	-	\$	5,316,154	
	Total:	\$	5,316,154	\$	-	\$	5,316,154	
Fund 178 - Parks Impact Fee Fund								
Campbell City Park (Share of Traffic Signal/Intersection)		\$	272,790	\$	-	\$	272,790	
	Total:	\$	272,790	\$	-	\$	272,790	
Fund 306 - Local Option Sales Tax Fund								
S.O. Vehicle Replacement		\$	2,024,816	\$	-	\$	2,024,816	
EOC Equipment Upgrade		\$	246,605	\$	-	\$	246,605	
BVL C1, 2 & 3 alternate outfall		\$	200,000	\$	-	\$	200,000	
BVL Family Dollar at Simpson Road Ditch Upgrade		\$	500,000	\$	-	\$	500,000	
Culvert Upgrades		\$	100,000	\$	-	\$	100,000	
Diversion Wall (Lk Toho Everglades Rest.)		\$	500,000	\$	-	\$	500,000	
Fanny Bass Slough Stormwater Improvements		\$	43,600	\$	-	\$	43,600	
Seven Dwarves Lane Drainage Improvements		\$	58,182	\$	-	\$	58,182	
Shingle Creek Basin Study		\$	1,100,000	\$	-	\$	1,100,000	
Stormwater Structure and Erosion Repairs		\$	200,000	\$	-	\$	200,000	
Survey Grade Trimble GPS Unit		\$	32,000	\$	-	\$	32,000	
Bridge Rehabilitation		\$	350,000	\$	-	\$	350,000	
Bridge Scour Countermeasures		\$	300,000	\$	-	\$	300,000	
Concrete Road Replacement		\$	350,000	\$	-	\$	350,000	
			,				•	
Pavement Management System		\$	250,000	\$	-	\$	250,000	

				Grant		
Fund / Project Name:	County Funding:			Funding:		Total:
Fund 306 - Local Option Sales Tax FundContinued						
County Sidewalks/Trails	\$	500,000	\$	-	\$	500,000
Intersection Safety & Efficiency Projects (TSM)	\$	175,000	\$	-	\$	175,000
Partin Settlement between Neptune and Shade Lane	\$	350,000	\$	-	\$	350,000
Traffic Control Equipment	\$	700,000	\$	-	\$	700,000
Traffic Signal Replacement Mast Arm Upgrades	\$	2,200,000	\$	-	\$	2,200,000
Campbell City Tax Collector Building & Share of Signal/Intersection	\$	606,042	\$	-	\$	606,042
Total:	\$	10,936,245	\$	-	\$	10,936,245
Fund 331 - Countywide Fire Capital Fund						
Austin Tindall Fire Station 67	\$	1,329,038	\$	_	\$	1,329,038
Fire Rescue & EMS Warehouse	\$	3,100,000	\$	-	\$	3,100,000
Fire/EMS Equipment	\$	3,567,105	\$	-	\$	3,567,105
Station 77 - Stoneybrook Area	\$	1,840,103	\$	-	\$	1,840,103
Campbell City Fire Station (Share of Traffic Signal/Intersection)	\$	54,168	\$	-	\$	54,168
Total:	\$	9,890,414	\$	-	\$	9,890,414
Fund 401 - Solid Waste Fund						
Fleet Vehicle Replacement	\$	75,000	\$	-	\$	75,000
Total:	\$	75,000	\$	-	\$	75,000
Fund 510 - Fleet Internal Service Fund						
Fleet Vehicle Replacement	\$	123,284	\$	-	\$	123,284
Total:	\$	123,284	\$	-	\$	123,284
Fund 511 - Fleet Fuel Internal Service Fund						
Fire Station 42 DEF Dispenser and monitoring upgrade	\$	96,000	\$	-	\$	96,000
Fire Station 55 DEF Dispenser and monitoring upgrade	\$	96,000	\$	-	\$	96,000
Total:	\$	192,000	\$	-	\$	192,000
Capital Projects in Recommended Budget:	\$	60,502,257	\$	5,184,516	\$ (55,686,773

GENERAL FUND - FUND GROUP

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Current Ad Valorem Taxes	148,153,697	170,151,453	170,151,453	159,233,888	190,660,609	20,509,156
PY Delinquent Ad Valorem Tax	92,828	63,533	63,533	1,071,499	1,000,000	936,467
Other Taxes	20,954,349	22,251,279	22,251,279	11,745,394	22,403,635	152,356
Permits, Fees & Special Assessments	6,458,146	5,713,423	5,743,621	4,549,003	5,956,655	243,232
Intergovernmental Revenue	34,766,402	34,934,075	35,040,932	22,657,810	38,946,016	4,011,941
Charges For Services	2,445,770	2,209,242	2,209,242	1,575,536	2,255,744	46,502
Judgment, Fines & Forfeits	1,143,843	1,085,779	1,085,779	1,157,466	1,281,082	195,303
Miscellaneous Revenues	10,341,041	3,144,054	3,232,968	3,426,566	2,825,070	-318,984
Less 5% Statutory Reduction	0	-11,925,481	-11,925,481	0	-13,206,105	-1,280,624
Transfers In	20,251,195	26,702,826	27,812,759	20,556,311	28,997,737	2,294,911
Other Sources	6,080,361	2,259,000	2,279,970	40,778	2,252,000	-7,000
Fund Balance	0	64,959,910	75,722,983	0	79,195,137	14,235,227
Total	250,687,631	321,549,093	333,669,038	226,014,251	362,567,580	41,018,487
<u>Expenditures</u>						
Personal Services	60,472,980	61,123,025	61,085,522	44,812,808	65,143,212	4,020,187
Operating Expenses	54,935,709	65,724,825	69,192,247	42,539,100	68,448,872	2,724,047
Capital Outlay	2,137,170	4,394,502	6,840,305	1,106,252	4,805,000	410,498
Debt Service	0	0	0	0	50,137	50,137
Grants and Aids	5,992,038	5,761,433	8,194,894	2,343,482	5,650,839	-110,594
Transfers Out	118,419,151	125,678,097	128,235,615	101,696,732	141,081,597	15,403,500
Reserves - Operating	0	46,394,835	47,450,247	0	60,233,250	13,838,415
Reserves - Capital	0	846,495	1,044,327	0	11,920,234	11,073,739
Reserves - Assigned	0	10,230,039	10,230,039	0	3,908,107	-6,321,932
Reserves - Restricted	0	69,510	69,510	0	0	-69,510
Reserves - Stability	0	1,326,332	1,326,332	0	1,326,332	0
Total	241,957,047	321,549,093	333,669,038	192,498,374	362,567,580	41,018,487

SPECIAL REVENUE FUND GROUP

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Current Ad Valorem Taxes	27,156,411	30,868,926	30,868,926	28,917,018	35,015,740	4,146,814
PY Delinquent Ad Valorem Tax	9,001	11,329	11,329	223,239	6,000	-5,329
Other Taxes	76,074,466	72,466,423	72,466,423	41,631,142	80,687,871	8,221,448
Permits, Fees & Special Assessments	71,108,289	64,390,765	64,390,817	75,919,450	93,177,202	28,786,437
Intergovernmental Revenue	31,566,894	79,089,956	80,557,399	18,293,932	32,721,615	-46,368,341
Charges For Services	15,605,372	13,850,933	13,850,933	8,723,503	16,485,666	2,634,733
Judgment, Fines & Forfeits	1,399,396	1,193,667	1,193,667	985,346	1,391,154	197,487
Miscellaneous Revenues	9,757,964	2,939,184	2,940,265	6,638,806	4,301,485	1,362,301
Less 5% Statutory Reduction	0	-9,694,975	-9,694,975	0	-11,898,255	-2,203,280
Transfers In	24,759,109	24,522,819	27,451,035	21,670,029	28,942,187	4,419,368
Other Sources	1,871,082	2,503,009	2,594,999	2,405,771	1,978,646	-524,363
Fund Balance	0	181,862,895	214,168,198	0	192,319,373	10,456,478
Total	259,307,985	464,004,931	500,799,016	205,408,236	475,128,684	11,123,753
- -						
Expenditures						
Personal Services	59,207,674	64,553,457	64,724,432	45,097,692	69,721,101	5,167,644
Operating Expenses	107,388,464	123,774,643	137,006,452	87,324,079	138,445,659	14,671,016
Capital Outlay	48,196,989	108,629,987	124,422,854	16,651,117	44,759,169	-63,870,818
Debt Service	4,003,207	4,568,475	4,568,475	4,029,889	4,957,609	389,134
Grants and Aids	672,795	1,039,709	1,285,806	151,285	612,472	-427,237
Transfers Out	35,820,873	34,564,632	44,535,357	24,835,250	31,451,142	-3,113,490
Reserves - Operating	0	38,159,410	39,636,066	0	49,116,074	10,956,664
Reserves - Debt	0	1,762,747	1,762,747	0	1,779,589	16,842
Reserves - Capital	0	31,508,166	67,159,289	0	94,268,987	62,760,821
Reserves - Assigned	0	20,116,000	2,677,111	0	88,000	-20,028,000
Reserves - Restricted	0	8,471,262	9,708,804	0	9,466,873	995,611
Reserves - Stability	0	26,856,443	25,845,223	0	30,462,009	3,605,566
Total	255,290,001	464,004,931	523,332,616	178,089,312	475,128,684	11,123,753

HISTORICAL FUND SUMMARY

At this point in the budget process, the below funds have no budget request and/or activity planned for FY20. For the Tentative Budget, they will be included for historical purposes only as they are in the process of closing or have been closed. However, the following Special Revenue Funds will be included in the next stages of the budget:

- Fund 123 TDT Ref. & Imp. 2012 Project
- Fund 124 Environmental Lands Acquisition
- Fund 136 Homestead Foreclosure Mediation
- Fund 174 Road Impact Fee Zone 1
- Fund 182 Road Impact Fee Zone 2
- Fund 183 Road Impact Fee Zone 3
- Fund 184 Road Impact Fee Zone 4

DEBT SERVICE FUND GROUP

						FY20
	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	Recommended minus FY19 Adopted
Revenues						_
Current Ad Valorem Taxes	3,208,750	3,464,545	3,464,545	3,242,596	3,445,689	-18,856
PY Delinquent Ad Valorem Tax	2,256	0	0	24,432	0	0
Permits, Fees & Special Assessments	750,879	680,856	680,856	571,389	684,375	3,519
Intergovernmental Revenue	2,057,322	2,054,013	2,054,013	2,065,044	2,069,456	15,443
Miscellaneous Revenues	123,282	103,397	103,397	163,103	108,159	4,762
Less 5% Statutory Reduction	0	-212,440	-212,440	0	-211,911	529
Transfers In	35,714,819	37,011,892	37,027,000	18,505,946	37,403,535	391,643
Other Sources	315,000	0	0	0	0	0
Fund Balance	0	43,341,217	43,926,817	0	43,894,727	553,510
Total =	42,172,308	86,443,480	87,044,188	24,572,510	87,394,030	950,550
Expenditures						
Operating Expenses	65,672	67,007	67,007	5,078	66,677	-330
Debt Service	37,317,516	42,481,746	42,481,756	42,452,280	42,469,966	-11,780
Transfers Out	4,498,991	0	5,894	0	981,643	981,643
Reserves - Debt	0	43,894,727	44,489,531	0	43,875,744	-18,983
Total	41,882,179	86,443,480	87,044,188	42,457,357	87,394,030	950,550

HISTORICAL FUND SUMMARY

At this point in the budget process, the below funds have no budget request and/or activity planned for FY20. For the Tentative Budget, they will be included for historical purposes only as they are in the process of closing or have been closed. However, the following Debt Service Funds will be included in the next stages of the budget:

- Fund 202 Debt Service Sales Tax Revenue 2009
- Fund 234 Limited GO Bonds 2006
- Fund 235 Infrastructure Sales Surtax Series 2007
- Fund 237 Sales Tax Ref. Rev. Bonds Series 2010

CAPITAL PROJECTS FUND GROUP

						FY20
	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	Recommended minus FY19 Adopted
Revenues						
Other Taxes	33,540,864	35,553,315	35,553,315	20,440,678	37,682,624	2,129,309
Intergovernmental Revenue	2,941,290	7,683,441	19,262,681	7,562,084	0	-7,683,441
Miscellaneous Revenues	4,672,949	258,658	7,768,251	819,272	264,024	5,366
Less 5% Statutory Reduction	0	-1,790,599	-1,790,599	0	-1,897,332	-106,733
Transfers In	31,264,816	6,664,651	18,830,833	7,834,599	1,532,070	-5,132,581
Other Sources	36,125,599	11,608,581	4,141,812	4,141,673	3,466,620	-8,141,961
Fund Balance	0	107,490,291	91,732,572	0	39,486,390	-68,003,901
Total	108,545,518	167,468,338	175,498,865	40,798,307	80,534,396	-86,933,942
<u>Expenditures</u>						
Capital Outlay	53,383,489	119,030,116	114,762,671	29,554,230	20,826,659	-98,203,457
Debt Service	3,957,492	4,765,458	4,765,458	3,956,443	5,561,490	796,032
Grants and Aids	84,403	0	0	0	0	0
Transfers Out	27,958,435	19,820,492	19,887,291	10,040,909	14,716,036	-5,104,456
Reserves - Capital	0	10,684,594	23,271,115	0	33,677,688	22,993,094
Reserves - Assigned	0	13,167,678	12,812,330	0	5,752,523	-7,415,155
Total	85,383,819	167,468,338	175,498,865	43,551,582	80,534,396	-86,933,942

HISTORICAL FUND SUMMARY

At this point in the budget process, the below funds have no budget request and/or activity planned for FY20. For the Tentative Budget, they will be included for historical purposes only as they are in the process of closing or have been closed. However, the following Capital Projects Funds will be included in the next stages of the budget:

- Fund 305 Deficient Roads Capital
- Fund 327 Infrastructure & Equipment Capital Fund

ENTERPRISE FUNDS FUND GROUP

		FY19	FY19		FY20	FY20 Recommended
	FY18 Actuals	Adopted Budget	Revised Budget	FY19 YTD	Recommended Budget	minus FY19 Adopted
Revenues						_
Permits, Fees & Special Assessments	16,324,153	16,692,402	16,692,402	15,425,880	24,884,878	8,192,476
Charges For Services	22,954,149	20,632,931	22,297,990	11,634,018	25,009,511	4,376,580
Miscellaneous Revenues	4,959,021	300,700	300,700	526,706	386,574	85,874
Less 5% Statutory Reduction	0	-1,881,302	-1,881,302	0	-2,514,048	-632,746
Transfers In	837	0	79,646	39,823	0	0
Other Sources	274,247	0	10,000	10,000	0	0
Fund Balance	0	44,031,671	52,614,114	0	46,469,958	2,438,287
Total	44,512,408	79,776,402	90,113,550	27,636,427	94,236,873	14,460,471
_						
Expenditures						
Personal Services	1,459,099	1,537,833	1,554,937	1,100,850	1,662,474	124,641
Operating Expenses	22,456,560	20,504,191	24,298,576	13,611,480	28,254,294	7,750,103
Capital Outlay	0	5,515,796	9,466,535	651,403	3,619,120	-1,896,676
Debt Service	1,091,180	9,246,488	11,007,915	1,268,873	10,888,326	1,641,838
Other Non Operating Expenses	5,082,389	0	0	3,820,851	3,820,851	3,820,851
Transfers Out	6,550,511	1,834,686	1,834,686	1,376,015	857,232	-977,454
Reserves - Operating	0	4,737,672	5,129,331	0	5,016,365	278,693
Reserves - Debt	0	4,662,152	6,199,172	0	6,213,949	1,551,797
Reserves - Capital	0	12,366,734	15,155,197	0	17,832,018	5,465,284
Reserves - Assigned	0	19,370,850	15,467,201	0	16,072,244	-3,298,606
Total =	36,639,738	79,776,402	90,113,550	21,829,471	94,236,873	14,460,471

INTERNAL SERVICE FUND GROUP

						FY20
	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	Recommended minus FY19 Adopted
Revenues						
Charges For Services	34,820,010	35,751,541	35,844,797	25,810,179	37,827,303	2,075,762
Miscellaneous Revenues	1,690,084	0	25,000	1,409,297	885,204	885,204
Less 5% Statutory Reduction	0	0	0	0	-44,260	-44,260
Transfers In	146,834	354,780	390,389	283,890	241,783	-112,997
Other Sources	0	0	0	0	123,284	123,284
Fund Balance	0	13,941,429	19,700,117	0	15,635,503	1,694,074
Total	36,656,927	50,047,750	55,960,303	27,503,366	54,668,817	4,621,067
- -						
<u>Expenditures</u>						
Personal Services	1,559,583	1,784,786	1,784,786	1,264,265	1,897,268	112,482
Operating Expenses	33,848,729	31,718,986	31,872,719	23,723,876	33,725,970	2,006,984
Capital Outlay	0	447,428	454,748	76,769	382,249	-65,179
Debt Service	0	0	0	0	14,312	14,312
Transfers Out	579,034	371,003	4,683,242	2,434,372	385,159	14,156
Reserves - Operating	0	172,370	173,985	0	173,985	1,615
Reserves - Claims	0	15,553,177	16,990,823	0	18,089,874	2,536,697
Total	35,987,347	50,047,750	55,960,303	27,499,282	54,668,817	4,621,067

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OVERVIEW

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Fund Balance Revenues and Expenditures

	<u>2020</u>	<u>2020</u>	
<u>Fund</u>	Revenues	Expenditures	<u>Balance</u>
001-General Fund	351,634,665	351,634,665	0
010-Designated Ad Valorem Tax	10,932,915	10,932,915	0
101-TDT RIDA Tax Bond 2012 Project	7,736,154	7,736,154	0
102-Transportation Trust Fund	24,785,606	24,785,606	0
103-Drug Abuse Treatment Fund	70,800	70,800	0
104-Tourist Development Tax Fund	75,973,934	75,973,934	0
105-Fifth Cent Tourist Development Tax Fund	20,951,417	20,951,417	0
106-Sixth Cent Tourist Development Tax Fund	16,956,293	16,956,293	0
107-Library District Fund	11,533,466	11,533,466	0
109-Law Enforcement Trust Fund	808,295	808,295	0
111-SHIP State Housing Initiative Program	2,134,690	2,134,690	0
112-Emergency(911)Communications	2,969,033	2,969,033	0
115-Court Facilities Fund	13,104,403	13,104,403	0
118-Homeless Prevention & Rapid Rehousing	384,227	384,227	0
122-NEIGHBORHOOD STABIL PROGRAM 3	423,709	423,709	0
125-Environmental Land Maintenance	4,031,695	4,031,695	0
128-Subdivision Pond MSBU	1,109,094	1,109,094	0
129-Street Lighting MSBU	441,534	441,534	0
130-Court Related Technology Fund	1,414,594	1,414,594	0
134-Countywide Fire Fund	97,534,511	97,534,511	0
137-HOME Fund	1,281,507	1,281,507	0
139-Criminal Justice Training	61,927	61,927	0
141-Boating Improvement Fund	210,182	210,182	0
142 - Mobility Fee East District Zone	16,513,623	16,513,623	0
143 - Mobility Fee West District Zone	56,679,714	56,679,714	0
145 - Red Light Cameras	1,471,354	1,471,354	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	146,646	146,646	0
148-Building Fund	33,702,302	33,702,302	0
149-East 192 CRA	573,301	573,301	0
150-West 192 Development Authority	6,151,170	6,151,170	0
151-CDBG Fund	1,673,623	1,673,623	0
152-Muni Svcs Tax Units MSTU Fund	1,839,627	1,839,627	0
153-Muni Svcs Benefit Units MSBU Fund	86,233	86,233	0
154-Constitutional Gas Tax Fund	11,741,336	11,741,336	0
155-West 192 MSBU Phase I	5,230,712	5,230,712	0
156-Federal And State Grants Fund	5,598,269	5,598,269	0
158-Intergovernmental Radio Communications	3,106,178	3,106,178	0
168-Section 8 Fund	18,140,685	18,140,685	0
177-Fire Impact Fee Fund	6,459,356	6,459,356	0

Fund Balance Revenues and Expenditures

	<u>2020</u>	<u>2020</u>	
<u>Fund</u>	<u>Revenues</u>	Expenditures	<u>Balance</u>
178-Parks Impact Fee Fund	7,091,352	7,091,352	0
180-Inmate Welfare Fund	1,862,112	1,862,112	0
187-Road Impact Fee Poinciana Overlay	468,624	468,624	0
189 - Second Local Option Fuel Tax Fund	12,675,396	12,675,396	0
201-Limited GO Refunding Bonds, Series 2015	2,215,907	2,215,907	0
204-TDT Tax Bonds Series 2012	1,519,993	1,519,993	0
210-W 192 Phase IIC	750,888	750,888	0
211 - Sales Tax Revenue Bonds Series 2015A	5,271,943	5,271,943	0
236-Capital Improvement Bond Series 2009	24,868,544	24,868,544	0
238-GO Bonds 2010	4,009,044	4,009,044	0
239-Infra S Tax Rev Refunding 2011	7,216,988	7,216,988	0
240-TDT Ref & Imp 2012 Debt Svc	9,783,673	9,783,673	0
241-Infrastructure Sales Surtax Series 2015	5,903,032	5,903,032	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,049,282	5,049,282	0
243-DS TDT Rev Bond Series 2016	3,717,127	3,717,127	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	5,218,687	5,218,687	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,830,417	7,830,417	0
246 - DS Public Imp Rev Bonds Series 2017	2,501,857	2,501,857	0
247-DS TDT Refunding Bonds 2019	1,536,648	1,536,648	0
306-Local Option Sales Tax Fund	62,424,070	62,424,070	0
315-Gen Cap Outlay Fund	3,861,774	3,861,774	0
331-Countywide Fire Capital Fund	14,248,552	14,248,552	0
401-Solid Waste Fund	52,845,401	52,845,401	0
407-Osceola Parkway	27,371,180	27,371,180	0
408-Poinciana Parkway	14,020,292	14,020,292	0
501-Workers' Comp Internal Service Fund	8,494,594	8,494,594	0
502-Property & Casualty Insurance Internal Service Fund	5,921,593	5,921,593	0
503-Dental Insurance Internal Service Fund	1,701,661	1,701,661	0
504-Health Insurance Internal Service Fund	32,199,887	32,199,887	0
505-Life, LTD, Vol. Life Internal Service Fund	1,369,397	1,369,397	0
509-Fleet General Oversight Internal Service Fund	61,168	61,168	0
510-Fleet Maintenance Internal Service Fund	2,852,617	2,852,617	0
511-Fleet Fuel Internal Service Fund	2,067,900	2,067,900	0
Total Budget	1,154,530,380	1,154,530,380	0

COUNTYWIDE BUDGET SUMMARY

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Current Ad Valorem Taxes	178,518,858	204,484,924	204,484,924	191,393,502	229,122,038	24,637,114
PY Delinquent Ad Valorem Tax	104,085	74,862	74,862	1,319,171	1,006,000	931,138
Other Taxes	130,569,678	130,271,017	130,271,017	73,817,214	140,774,130	10,503,113
Permits, Fees & Special Assessmen	ts 94,641,469	87,477,446	87,507,696	96,465,722	124,703,110	37,225,664
Intergovernmental Revenue	71,331,908	123,761,485	136,915,025	50,578,870	73,737,087	-50,024,398
Charges For Services	75,825,300	72,444,647	74,202,962	47,743,236	81,578,224	9,133,577
Judgment, Fines & Forfeits	2,543,239	2,279,446	2,279,446	2,142,812	2,672,236	392,790
Miscellaneous Revenues	31,544,340	6,745,993	14,370,581	12,983,750	8,770,516	2,024,523
Less 5% Statutory Reduction	0	-25,504,797	-25,504,797	0	-29,771,911	-4,267,114
Transfers In	112,137,610	95,256,968	111,591,662	68,890,598	97,117,312	1,860,344
Other Sources	44,666,289	16,370,590	9,026,781	6,598,221	7,820,550	-8,550,040
Fund Balance	0	455,627,413	497,864,801	0	417,001,088	-38,626,325
Total	741.882.777	1,169,289,994	1,243,084,960	551,933,096	1,154,530,380	-14,759,614
<u>Expenditures</u>	422 600 225	120 000 101	400 440 677	02.275.646	420 424 055	0.404.054
Personal Services	122,699,335	128,999,101	129,149,677	92,275,616	138,424,055	9,424,954
Operating Expenses	218,695,135	241,789,652	262,437,001	167,203,613	268,941,472	27,151,820
Capital Outlay	103,717,647	238,017,829	255,947,113	48,039,770	74,392,197	-163,625,632
Debt Service	46,369,394	61,062,167	62,823,604	51,707,486	63,941,840	2,879,673
Grants and Aids	6,749,235	6,801,142	9,480,700	2,494,767	6,263,311	-537,831
Other Non Operating Expenses	5,082,389	0	0	3,820,851	3,820,851	3,820,851
Transfers Out	193,826,995	182,268,910	199,182,085	140,383,276	189,472,809	7,203,899
Reserves - Operating	0	89,464,287	92,389,629	0	114,539,674	25,075,387
Reserves - Debt	0	50,319,626	52,451,450	0	51,869,282	1,549,656
Reserves - Capital	0	55,405,989	106,629,928	0	157,698,927	102,292,938
Reserves - Claims	0	15,553,177	16,990,823	0	18,089,874	2,536,697
Reserves - Assigned	0	62,884,567	41,186,681	0	25,820,874	-37,063,693
Reserves - Restricted	0	8,540,772	9,778,314	0	9,466,873	926,101
Reserves - Stability	0	28,182,775	27,171,555	0	31,788,341	3,605,566
Total	697,140,131	1,169,289,994	1,265,618,560	505,925,379	1,154,530,380	-14,759,614

GENERAL FUNDS

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include our constitutional officers, corrections, community development, economic development, strategic initiatives, court administration, human services, facilities management, IT, OMB, procurement, comptroller, human resources, and animal services, to name a few.

A total of 797.4 FTEs are supported by the General Fund which is an increase of 18.4 FTEs from the FY19 Adopted Budget due to 20 new positions, of which 70% are for public safety, recommended by the County Manager as indicated below, which are offset by the reallocation of two positions to the Inmate Welfare Fund and a .4 FTE due to other changes based on anticipated work effort for the next fiscal year. Overall Personal Services increased due to the adjustments noted above and includes a recommended across the board adjustment for eligible employees, adjustments to Retirement and Workers' Compensation rates set by the State, and increases to Health and Dental Insurances which will be updated after open enrollment.

New Positions

- (14) Corrections Officers
- (1) Special Assessments Inspector 1 (funded by the Neighborhood Serving MSBU)
- (1) Financial Services Coordinator
- (1) Software Support Engineer III
- (1) Parks Maintenance Worker
- (1) Maintenance Technician
- (1) Mowing & Landscaping Supervisor

Operating increased \$2.7M over the FY19 Adopted Budget to support departmental operations with increases primarily associated with Professional Services, Medical Services (primarily Medicaid), Other Contractual Services and Other Current Charges and Obligations which accounts for carried forward funds committed for the Affordable Housing Mobility Fee Program. This budget also includes specific funding for the Baker Act, Juvenile Justice Detention (DJJ) state share obligation, as well as unfunded mandates such as burials and cremations. In addition, a number of major repair and maintenance projects are being proposed at the various different facilities. This continues the efforts to catch up on the many items that were deferred during the economic downturn. Funding is also provided for the County's tax increment obligations for the Cities', which includes Vine Street, CRAs.

Capital Outlay increased slightly over FY19 Adopted and provides funding for new capital projects (vehicles, improvements to locations in order to provide proper storage of County equipment and the Supervisor of Election's equipment, continued efforts to seal tiles at the jail, tracking of keys, improvements to the Mosquito Control facility, as well as departmental needs. However, this budget excludes CIP project carry forwards, which will be included in the Final Recommended Budget.

Debt Service is new for FY20 as staff is recommending to utilize the capital lease program for vehicle purchases in various departments.

Grants and Aids decreased slightly but provides funding for homeless assistance.

Transfers Out increased \$15M. Transfers Out facilitates the payments to the Constitutional Officers (increase of \$4.7M) and the County's tax increment obligations for East and West 192. The General Fund also supports other funds that do not have sufficient revenue to support their operations: Transportation Trust Fund (\$10.9M), Court Technology Fund (\$219,334) and the Constitutional Gas Tax Fund (\$5.2M). Also transfers funds required to various debt service funds for debt payments. Finally, funding is transferred to the Fleet Internal Service Fund for the General Fund's pro-rated share of two capital projects for Dispenser and Monitoring Upgrades of fuel sites.

Operating Reserve levels are established per Policy. Reserves for Contingency is budgeted at 5.9% and, as was established in FY19, also allocates funding for the required HCRA obligation and program to provide mobility fee credits for eligible affordable housing projects. Reserves for Capital increased for FY20. This includes the funds specified for the Roadway Bank, but also sets funds aside for anticipated needs. In particular, a major project has been identified at the jail relating to the facility's water and HVAC system. It has not been appropriated at this point in the budget process as the longevity of the facility versus cost of the project is being evaluated.

Reserves Assigned has been reduced in accordance with the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses which allowed for the adjustment to Reserves for Capital as noted above. Prior funds reserved for the Supervisor of Elections is being utilized to provide funding for secured storage for voting equipment. Reserves Restricted is no longer needed for FY20. Reserves for Stability provides funding for fluctuations in revenues and remains at the same level as FY19.

Overall, the FY20 Recommended Budget reflects a 13% increase over the FY19 Adopted Budget.

REVENUES

The General Fund functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem, which represents a 12% increase over the FY19 Adopted Budget or an increase of \$20.5M in revenues. However, revenues are reduced by funding obligations for entities that receive Tax increment Funds (TIFs) including the West 192 Development Authority, and East 192, Vine Street, St. Cloud and Kissimmee CRAs totaling \$9.2M. The allocation for the Designated Ad Valorem Tax in the amount of \$10.9M, which are recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY20. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues are projected to increase 9% and 16.8% respectively as well as small increases in Charges for Services 2% and Utility (Electric) 3%, while Communication Services Tax is projected to reduce by -4.3%. This Fund also receives revenues from Permits, Fees & Special Assessments, Judgement, Fines & Forfeits, Miscellaneous Revenues, and Other Sources, as well as Fund Balance and Transfers In from other Funds. Fund Balance will continue to be evaluated throughout the Budget development process to increase the accuracy of projections.

001-GENERAL FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Current Ad Valorem Taxes	148,153,697	170,151,453	170,151,453	159,233,888	190,660,609	20,509,156
PY Delinquent Ad Valorem Tax	92,828	63,533	63,533	1,071,499	1,000,000	936,467
Other Taxes	20,954,349	22,251,279	22,251,279	11,745,394	22,403,635	152,356
Permits, Fees & Special Assessments	6,458,146	5,713,423	5,743,621	4,549,003	5,956,655	243,232
Intergovernmental Revenue	34,766,402	34,934,075	35,040,932	22,657,810	38,946,016	4,011,941
Charges For Services	2,445,770	2,209,242	2,209,242	1,575,536	2,255,744	46,502
Judgment, Fines & Forfeits	1,143,843	1,085,779	1,085,779	1,157,466	1,281,082	195,303
Miscellaneous Revenues	10,341,041	3,144,054	3,232,968	3,426,566	2,825,070	-318,984
Less 5% Statutory Reduction	0	-11,925,481	-11,925,481	0	-13,206,105	-1,280,624
Transfers In	13,150,741	16,188,862	17,892,160	12,967,520	18,064,822	1,875,960
Other Sources	6,080,361	2,259,000	2,279,970	40,778	2,252,000	-7,000
Fund Balance	0	64,959,910	75,722,983	0	79,195,137	14,235,227
Total	243,587,177	311,035,129	323,748,439	218,425,460	351,634,665	40,599,536
Expenditures Personal Services	60,472,980	61,123,025	61,085,522	44,812,808	65,143,212	4,020,187
Operating Expenses	54,935,709	65,724,825	69,192,247	42,539,100	68,448,872	2,724,047
Capital Outlay	2,137,170	4,394,502	6,840,305	1,106,252	4,805,000	410,498
Debt Service	0	0	0,810,803	0	50,137	50,137
Grants and Aids	5,992,038	5,761,433	8,194,894	2,343,482	5,650,839	-110,594
Transfers Out	111,318,697	115,164,133	118,315,016	94,107,941	130,148,682	14,984,549
Reserves - Operating	0	46,394,835	47,450,247	0	60,233,250	13,838,415
Reserves - Capital	0	846,495	1,044,327	0	11,920,234	11,073,739
Reserves - Assigned	0	10,230,039	10,230,039	0	3,908,107	-6,321,932
Reserves - Restricted	0	69,510	69,510	0	0	-69,510
Reserves - Stability	0	1,326,332	1,326,332	0	1,326,332	0
, Total	234,856,593	311,035,129	323,748,439	184,909,584	351,634,665	40,599,536
•						

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

Animal Services directly supports the BOCC Strategic Plan. This department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations, 2122 - Animal Control Administration, 2123 - Animal Services Donation Funds, and 2124 - Spay and Neuter Program.

Personal Services supports 35.2 FTEs, which is unchanged from the FY19 Adopted Budget. Personal Services increased 7.76% over the FY19 Adopted Budget due to the following:

- Salaries and Wages due to mid-year status changes
- Health Insurance as numerous employees selected higher health care coverage
- Overtime due to on-call emergencies and to cover vacancies
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased 11.67% from the FY19 Adopted Budget primarily due to decreases in Professional Services, Other Current Charges & Obligations, and Operating Supplies.

Capital Outlay requests for \$110,590 include fencing for a dog play yard, air conditioned animal carriers, and light package for vehicles.

Overall, this department increased 6.9% over the FY19 Adopted Budget.

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues through fees and penalties charged to the public. These fees and penalties include charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, and failure to vaccinate. Additional revenue is also received through donations.

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,236,275	1,505,300	1,505,300	963,749	1,571,834	66,534
5120002 - Disaster Relief	0	0	0	-106	0	0
5130001 - Vacancy Factor	0	-27,548	-27,548	0	-28,905	-1,357
5130003 - Other Salaries & Wages-Deploy	0	0	0	1,569	0	0
5140000 - Overtime	75,762	68,492	68,492	59,607	80,173	11,681
5140003 - Overtime- Disaster Relief	0	0	0	159	0	0
5160000 - Compensated Annual Leave	53,852	0	0	50,529	0	0
5160010 - Compensated Ann Leave Payoff	19,288	0	0	0	0	0
5160020 - Compensated Admin Leave	7,739	0	0	8,414	0	0
5170000 - Compensated Sick Leave	37,870	0	0	41,408	0	0
5170010 - Compensated Sick Leave Payoff	13,661	0	0	0	0	0
5210000 - Fica Taxes	106,364	120,395	120,395	82,567	126,380	5,985
5220000 - Retirement Contributions	129,406	145,562	145,562	104,030	156,747	11,185
5230000 - Health Insurance	315,923	332,060	332,060	247,889	410,449	78,389
5231000 - Life Insurance	1,570	1,479	1,479	1,147	1,549	70
5232000 - Dental Insurance	8,450	8,952	8,952	6,576	10,355	1,403
5233000 - Lt Disability Insurance	2,102	2,592	2,592	1,661	2,727	135
,	3,881	3,463	3,463	3,006	3,635	172
5233100 - St Disability Insurance	3,001	3,103	3,103			-3,887
5233100 - St Disability Insurance	25 775	33 266	33 266	23 305	79 379	
5233100 - St Disability Insurance 5240000 - Workers' Compensation	25,775	33,266	33,266	23,305	29,379	-3,887
•	25,775 \$2,037,921	33,266 \$2,194,013	33,266 \$2,194,013	23,305 \$1,595,510	\$2,364,323	\$170,310
5240000 - Workers' Compensation Personal Services: Operating Expenses:		\$2,194,013	\$2,194,013	\$1,595,510	\$2,364,323	\$170,310
5240000 - Workers' Compensation Personal Services: Operating Expenses: 5310000 - Professional Services	\$ 2,037,921 109,473	\$2,194,013 80,750	\$2,194,013 89,871	\$1,595,510 78,803	\$ 2,364,323 59,264	\$ 170,310 -21,486
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services	\$2,037,921 109,473 3,838	\$2,194,013 80,750 4,200	\$ 2,194,013 89,871 4,200	\$1,595,510 78,803 3,379	\$ 2,364,323 59,264 5,214	\$170,310 -21,486 1,014
5240000 - Workers' Compensation Personal Services: Operating Expenses: 5310000 - Professional Services	\$ 2,037,921 109,473	\$2,194,013 80,750	\$2,194,013 89,871	\$1,595,510 78,803	\$ 2,364,323 59,264	\$ 170,310 -21,486
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem	\$2,037,921 109,473 3,838	\$2,194,013 80,750 4,200 659 11,800	\$2,194,013 89,871 4,200 659 11,800	\$1,595,510 78,803 3,379	\$ 2,364,323 59,264 5,214	\$170,310 -21,486 1,014
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr	\$2,037,921 109,473 3,838 0	\$2,194,013 80,750 4,200 659	\$2,194,013 89,871 4,200 659	\$1,595,510 78,803 3,379 0	\$2,364,323 59,264 5,214 659	\$170,310 -21,486 1,014 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services	\$2,037,921 109,473 3,838 0 14,461	\$2,194,013 80,750 4,200 659 11,800	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250	\$1,595,510 78,803 3,379 0 5,896	\$2,364,323 59,264 5,214 659 13,300	\$170,310 -21,486 1,014 0 1,500
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services	\$2,037,921 109,473 3,838 0 14,461 16,767	\$2,194,013 80,750 4,200 659 11,800 17,900	\$2,194,013 89,871 4,200 659 11,800 17,900	\$1,595,510 78,803 3,379 0 5,896 13,168	\$2,364,323 59,264 5,214 659 13,300 19,160	\$170,310 -21,486 1,014 0 1,500 1,260
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750	\$170,310 -21,486 1,014 0 1,500 1,260 500
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500	\$170,310 -21,486 1,014 0 1,500 1,260 500 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 500
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 500 -62,096
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 -62,096 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 -62,096 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Bertals And Leases 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490501 - OH-Workers' Compensation	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0 11,017	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0 0 13,164	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0 0	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47 13,164	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0 0 13,164	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 500 -62,096 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Freight & Postage Services 5440000 - Freight & Postage Services 5440000 - Rentals And Leases 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490501 - OH-Workers' Compensation	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0 11,017 1,830	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0 0 13,164 4,163	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0 0 13,164 4,163	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47 13,164 4,163	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0 0 13,164 4,163	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Printing And Binding 5480000 - Printing And Binding 5480000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490501 - OH-Workers' Compensation 5490503 - OH-Property & Liability Insuranc	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0 11,017 1,830 1,830	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0 0 13,164 4,163 1,972	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0 0 13,164 4,163 1,972	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47 13,164 4,163 1,972	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0 0 13,164 4,163 1,972	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 500 -62,096 0 0 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 549011 - Cash over/shorts 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0 11,017 1,830 1,830 9,117	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0 0 13,164 4,163 1,972 9,292	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0 0 13,164 4,163 1,972 9,292	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47 13,164 4,163 1,972 9,292	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0 0 13,164 4,163 1,972 9,292	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 500 -62,096 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490501 - OH-Workers' Compensation 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0 11,017 1,830 1,830 9,117 2,469	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0 0 13,164 4,163 1,972 9,292 2,235	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0 0 13,164 4,163 1,972 9,292 2,235	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47 13,164 4,163 1,972 9,292 2,235	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0 0 13,164 4,163 1,972 9,292 2,235	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0 11,017 1,830 1,830 9,117 2,469 0	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0 0 13,164 4,163 1,972 9,292 2,235 2,134	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0 0 13,164 4,163 1,972 9,292 2,235 2,134	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47 13,164 4,163 1,972 9,292 2,235 2,134	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0 0 13,164 4,163 1,972 9,292 2,235 2,160	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5461000 - Rep & Maint-Bldgs & Grounds 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490509 - OH-Fleet Oversight 5490501 - OH-Fleet Fuel	\$2,037,921 109,473 3,838 0 14,461 16,767 11,659 1,076 984 26,783 12,494 188 46,065 4,565 17,519 1,156 92 0 11,017 1,830 1,830 9,117 2,469 0	\$2,194,013 80,750 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 3,600 0 52,500 5,500 16,500 63,379 0 0 13,164 4,163 1,972 9,292 2,235 2,134 3,960	\$2,194,013 89,871 4,200 659 11,800 17,900 15,250 1,500 1,070 21,566 5,349 0 52,500 5,500 16,500 66,538 0 0 13,164 4,163 1,972 9,292 2,235 2,134 3,960	\$1,595,510 78,803 3,379 0 5,896 13,168 8,132 743 813 21,566 562 0 25,539 3,396 12,495 61 0 47 13,164 4,163 1,972 9,292 2,235 2,134 0	\$2,364,323 59,264 5,214 659 13,300 19,160 15,750 1,500 1,540 21,566 3,600 0 52,500 5,500 17,000 1,283 0 0 13,164 4,163 1,972 9,292 2,235 2,160 8,952	\$170,310 -21,486 1,014 0 1,500 1,260 500 0 470 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520021 - Computer Hardware, Operating	3,236	0	0	0	0	0
5521000 - Gas & Oil	57,459	55,250	55,250	37,061	58,000	2,750
5521005 - Gas & Oil-Direct	210	5,250	5,250	2,054	3,500	-1,750
5522500 - Food	23,516	21,000	21,000	15,422	21,000	0
5524500 - Cleaning Supplies	7,378	7,000	7,000	6,114	8,000	1,000
5525000 - Tools	8,950	7,100	7,100	7,811	8,800	1,700
5526000 - Clothing	11,580	14,850	14,850	7,558	13,800	-1,050
5528000 - Medicine	100,383	114,870	116,863	75,388	113,170	-1,700
5540000 - Books,pubs,subs & Membership	4,347	2,715	2,715	1,848	2,715	0
5541000 - Registration Fees	10,848	15,700	15,700	7,748	15,700	0
5550000 - Training	6,715	500	500	110	1,000	500
Operating Expenses:	\$595,501	\$669,445	\$682,801	\$425,939	\$591,323	-\$78,122
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	0	0	0	11,000	11,000
5640000 - Machinery & Equipment	64,674	0	2,983	2,606	99,590	99,590
Capital Outlay:	\$64,674	\$0	\$2,983	\$2,606	\$110,590	\$110,590
Grants and Aids:						
5820000 - Aids To Private Organization	93,750	75,000	75,000	56,250	75,000	0
Grants and Aids:	\$93,750	\$75,000	\$75,000	\$56,250	\$75,000	\$0
TOTAL EXPENDITURES:	\$2,791,846	\$2,938,458	\$2,954,797	\$2,080,305	\$3,141,236	\$202,778

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This department provides funding for the BOCC/ County Manager's Office - 1211 and Medical Examiner - 2192.

Personal Services supports 15 FTEs, which is unchanged from FY19 Adopted Budget. Personal Services increased 4.06% due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State.
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment.
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased 22.5% primarily due to an increase for the Medical Examiner.

Overall, this budget increased 11.8% over the FY19 Adopted Budget.

REVENUES

This cost center is supported by General Fund revenues to provide services that are mandated, such as elected representation, establishing and carrying out policy directions, and management of the Board's employees.

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	407,610	407,610	415,886	303,536	415,886	8,276
5120000 - Regular Salaries And Wages	746,261	857,539	857,539	577,384	881,704	24,165
5120002 - Disaster Relief	0	0	0	-447	0	0
5122000 - Car Allowance	9,600	11,676	11,676	6,400	9,600	-2,076
5122001 - Cell Phone Allowance	2,076	0	0	1,944	4,656	4,656
5123000 - Exec Insurance Supplemental	4,906	0	0	3,693	0	0
5124000 - Exec Deferred Compensation	42,169	0	0	25,123	0	0
5130001 - Vacancy Factor	0	-22,142	-22,142	0	-22,699	-557
5140000 - Overtime	135	0	0	215	0	0
5140003 - Overtime- Disaster Relief	0	0	0	671	0	0
5150300 - Class C Meals	13	0	0	0	0	0
5160000 - Compensated Annual Leave	63,494	0	0	33,869	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	18,604	0	0
5160020 - Compensated Admin Leave	11,202	0	0	11,322	0	0
5170000 - Compensated Sick Leave	14,074	0	0	11,801	0	0
5170010 - Compensated Sick Leave Payoff	5,409	0	0	15,241	0	0
5210000 - Fica Taxes	85,708	96,783	96,783	67,134	99,231	2,448
5220000 - Retirement Contributions	319,199	337,351	337,351	255,566	352,432	15,081
5220001 - Retirement Contr 401A	12,198	0	0	8,802	0	0
5230000 - Health Insurance	176,678	172,608	172,608	128,466	196,832	24,224
5231000 - Life Insurance	1,511	1,193	1,193	1,021	1,219	26
5232000 - Dental Insurance	4,280	4,350	4,350	3,144	4,725	375
5233000 - Lt Disability Insurance	1,980	2,090	2,090	1,435	2,141	51
5233100 - St Disability Insurance	3,736	2,624	2,624	2,341	2,669	45
5240000 - Workers' Compensation	2,871	2,912	2,912	2,231	2,338	-574
Personal Services:	\$1,915,107	\$1,874,594	\$1,882,870	\$1,479,496	\$1,950,734	\$76,140
Operating Expenses:						
5340000 - Other Contractual Services	945,948	1,188,530	1,188,530	590,515	1,483,788	295,258
5400000 - Travel And Per Diem	643	6,750	6,750	2,541	5,850	-900
5400003 - Travel & Per Diem- BCC	32,307	38,630	38,630	31,002	41,717	3,087
5410000 - Communications	2,671	5,000	5,000	1,870	3,500	-1,500
5420000 - Freight & Postage Services	736	1,875	1,875	717	1,500	-375
5440000 - Rentals And Leases	0	1,850	1,850	2,210	2,850	1,000
5450000 - Insurance	6,098	7,393	7,393	7,393	4,910	-2,483
5460000 - Repair & Maintenance Svcs	1,968	2,950	2,950	1,395	2,500	-450
5470000 - Printing And Binding	722	3,450	3,450	1,713	4,000	550
5490000 - Oth Current Chgs & Obligations	67	500	500	0	500	0
5490501 - OH-Workers' Compensation	4,695	5,610	5,610	5,610	5,610	0
5490502 - OH-Property & Liability Insuranc	707	1,427	1,427	1,427	1,427	0
5490503 - OH-Dental Insurance	780	840	840	840	840	0
5490504 – OH-Health Insurance	3,885	3,960	3,960	3,960	3,960	0
5490505 – OH-Life/AD&D, STD, LTD	945	855	855	855	855	0
5511000 - Office Supplies	4,269	4,500	4,500	1,476	4,500	0
5512000 - Office Equipment	0	750	750	0	1,200	450
5520000 - Operating Supplies	7,713	8,500	8,500	5,618	8,500	0
5540000 - Books,pubs,subs & Membership	7,611	9,200	9,200	9,125	8,600	-600
5540103 - Books, Pubs, Subs, Membership	45,346	43,694	43,694	38,130	48,663	4,969
5541000 - Registration Fees	5,071	3,825	3,825	1,050	7,200	3,375

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541003 - Registration Fee- BCC	13,899	13,550	13,550	6,325	15,800	2,250
Operating Expenses:	\$1,086,082	\$1,353,639	\$1,353,639	\$713,772	\$1,658,270	\$304,631
TOTAL EXPENDITURES:	\$3,001,190	\$3,228,233	\$3,236,509	\$2,193,268	\$3,609,004	\$380,771

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This cost center supports 1.30 FTEs, which is a decrease of .05 FTEs from the FY19 Adopted Budget due to a position reallocation to reflect the anticipated work effort for the next fiscal year. Personal Services decreased slightly due to the above mentioned position reallocation, which was partially offset by the following:

- Recommended across the board adjustment for eligible employees
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment

Operating Expenditures decreased by \$5,442 primarily due to decreases in Other Contractual Services for lobbying.

Overall, this budget decreased \$7,713 from the FY19 Adopted Budget.

REVENUES

This office is supported by General Fund.

DEPARTMENT SUMMARY - BUSINESS SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	82,228	115,822	115,822	60,052	112,545	-3,277
5120030 - Holiday Pay	374	0	0	0	0	0
5120040 - Reduction In Force Pay	11,206	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,024	-2,024	0	-1,969	55
5140000 - Overtime	0	0	0	1	0	0
5160000 - Compensated Annual Leave	2,160	0	0	4,213	0	0
5160010 - Compensated Ann Leave Payoff	9,898	0	0	0	0	0
5160020 - Compensated Admin Leave	2,166	0	0	321	0	0
5170000 - Compensated Sick Leave	4,652	0	0	2,934	0	0
5170010 - Compensated Sick Leave Payoff	9,268	0	0	0	0	0
5210000 - Fica Taxes	8,960	8,857	8,857	4,706	8,610	-247
5220000 - Retirement Contributions	10,456	15,880	15,880	7,486	15,361	-519
5230000 - Health Insurance	13,203	20,812	20,812	14,374	22,589	1,777
5231000 - Life Insurance	100	106	106	74	105	-1
5232000 - Dental Insurance	273	360	360	230	378	18
5233000 - Lt Disability Insurance	135	190	190	108	186	-4
5233100 - St Disability Insurance	248	254	254	186	245	-9
5240000 - Workers' Compensation	255	267	267	155	203	-64
Personal Services:	\$155,581	\$160,524	\$160,524	\$94,841	\$158,253	-\$2,271
Operating Expenses:	7-22,222	, ,	7-20,0-1	75.75.2	7-00,-00	7-7
5310006 - Legal Fees	189,137	220,000	220,000	125,363	220,000	l 0
5340000 - Other Contractual Services	80,000	86,000	86,000	80,000	80,000	-6,000
5390000 - Training	261	0	0	358	0	0
5400000 - Travel And Per Diem	1,256	5,000	5,000	1,459	5,000	0
5410000 - Communications	412	400	400	320	400	0
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	1,506	2,000	2,000	1,004	2,000) 0
5450000 - Insurance	445	202	202	202	796	594
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	40	0	0	0	0	0
5490501 - OH-Workers' Compensation	688	505	505	505	486	-19
5490502 - OH-Property & Liability Insuranc	86	39	39	39	39	0
5490503 - OH-Dental Insurance	114	77	77	77	73	-4
5490504 – OH-Health Insurance	570	355	355	355	343	-12
5490505 – OH-Life/AD&D, STD, LTD	138	75	75	75	74	-1
5511000 - Office Supplies	168	2,000	2,000	172	1,500	-500
5522500 - Food	0	0	0	212	0	0
5540000 - Books, pubs, subs & Membership	3,429	6,000	6,000	4,105	6,000) 0
5541000 - Registration Fees	275	500	500	760	1,000	500
5550000 - Training	49	1,000	1,000	0	1,000	0
						4
Operating Expenses:	\$278,574	\$324,503	\$324,503	\$215,007	\$319,061	-\$5,442

DEPARTMENT SUMMARY – CLERK OF THE BOARD

TRENDS & ISSUES

The Clerk of the Board maintains the official records of the Osceola County Board of County Commissioners and consists of two cost centers: 1281- Recording Secretary and 1282 – Value Adjustment Board. The Recording Secretary supports 5.75 FTEs, and the Value Adjustment Board supports 0.35 FTEs, which remain unchanged from FY19. All operating costs associated within the Value Adjustment Board are mandated.

Overall, impact to Personal Services is an increase of \$5,666 from the FY19 Adopted Budget due to the following:

- Mid-year staffing changes
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased slightly primarily as a result of the addition of Bond Insurance in FY20.

Overall, this budget increased \$6,642 over the FY19 Adopted Budget.

REVENUES

This office is supported by the General Fund. Service fees received for Recording Secretary Services offset any costs associated with the four Common Facilities Districts. The School Board reimburses two-thirds of the costs of the Value Adjustment Board which is below the actual costs for the services provided throughout the process.

DEPARTMENT SUMMARY - CLERK OF THE BOARD

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	264,667	347,499	347,499	218,076	348,052	553
5130001 - Vacancy Factor	0	-6,080	-6,080	0	-6,090	-10
5140000 - Overtime	8	0	0	0	0	0
5150300 - Class C Meals	210	0	0	15	0	0
5160000 - Compensated Annual Leave	18,381	0	0	14,115	0	0
5160010 - Compensated Ann Leave Payoff	10,982	0	0	0	0	0
5160020 - Compensated Admin Leave	2,645	0	0	1,518	0	0
5170000 - Compensated Sick Leave	10,465	0	0	7,117	0	0
5170010 - Compensated Sick Leave Payoff	17,895	0	0	0	0	0
5210000 - Fica Taxes	23,723	26,583	26,583	17,196	26,623	40
5220000 - Retirement Contributions	28,830	31,230	31,230	20,847	32,395	1,165
5230000 - Health Insurance	53,301	68,565	68,565	47,301	72,457	3,892
5231000 - Life Insurance	363	327	327	265	326	-1
5232000 - Dental Insurance	1,371	1,721	1,721	1,268	1,922	201
5233000 - Lt Disability Insurance	486	574	574	384	574	0
5233100 - St Disability Insurance	895	764	764	691	763	-1
5240000 - Workers' Compensation	748	799	799	553	626	-173
Personal Services:	\$434,968	\$471,982	\$471,982	\$329,345	\$477,648	\$5,666
Operating Expenses:		. ,				. ,
5310000 - Professional Services	0	2,500	2,500	0	2,500	0
5310006 - Legal Fees	8,569	13,000	13,000	3,400	13,000	0
5340000 - Other Contractual Services	18,813	31,600	31,600	20,110	31,600	0
5400000 - Travel And Per Diem	649	400	400	22	400	0
5420000 - Freight & Postage Services	49	150	150	10	150	0
5440000 - Rentals And Leases	2,551	4,800	4,800	1,817	4,800	0
5450000 - Insurance	1,625	1,316	1,316	1,316	2,392	1,076
5460000 - Repair & Maintenance Svcs	412	1,000	1,000	306	1,000	0
5470000 - Printing And Binding	15	0	0	53	0	0
5490000 - Oth Current Chgs & Obligations	4,191	2,500	2,500	356	2,500	0
5490501 - OH-Workers' Compensation	1,894	2,281	2,281	2,281	2,281	0
5490502 - OH-Property & Liability Insurance	188	254	254	254	254	0
5490503 - OH-Dental Insurance	315	342	342	342	342	0
5490504 – OH-Health Insurance						0
	1.567	1.610	1.610	1.610	1.010	
	1,567 381	1,610 348	1,610 348	1,610 348	1,610 348	
5490505 – OH-Life/AD&D, STD, LTD	381	348	348	348	348	0
5490505 – OH-Life/AD&D, STD, LTD 5511000 - Office Supplies	381 2,382	348 3,000	348 3,000	348 1,150	348 3,000	0
5490505 – OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5520000 - Operating Supplies	381 2,382 284	348 3,000 1,200	348 3,000 1,200	348 1,150 26	348 3,000 1,200	0 0 0
5490505 – OH-Life/AD&D, STD, LTD 5511000 - Office Supplies	381 2,382	348 3,000	348 3,000	348 1,150	348 3,000	0
5490505 – OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5520000 - Operating Supplies 5540000 - Books,pubs,subs & Membership	381 2,382 284 8,350	348 3,000 1,200 9,000	348 3,000 1,200 9,000	348 1,150 26 3,482	348 3,000 1,200 9,000	0 0 0 0
5490505 – OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5520000 - Operating Supplies 5540000 - Books,pubs,subs & Membership 5550000 - Training	381 2,382 284 8,350 2,807	348 3,000 1,200 9,000 600	348 3,000 1,200 9,000 600	348 1,150 26 3,482 90	348 3,000 1,200 9,000 500	0 0 0 0 -100

DEPARTMENT SUMMARY – COMMISSION AUDITOR

TRENDS & ISSUES

The Office of Commission Auditor was established by the Osceola County Home Rule Charter and reports directly to the Board of County Commissioners. The purpose of the Office of Commission Auditor is to provide for an independent appraisal, promoting efficient and effective Charter government. This office includes the following: 1811 – Commission Auditor, 1812 – TDT Audit, & 1813 – TDT Enforcement.

Personal Services supports 13 FTEs which remains unchanged from the FY19 Adopted Budget and reflects an increase of 1.59% over the FY19 Adopted Budget due to the following:

- Recommended across the board adjustment for eligible employees
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased 16.02% from the FY19 Adopted Budget, primarily due to increases in Office Equipment, Books and Training related expenditures.

Overall, this budget increased 2.23% over the FY19 Adopted Budget.

REVENUES

This office is supported by General Fund and Transfers In of 1.5% of Tourist Development Tax revenues.

DEPARTMENT SUMMARY - COMMISSION AUDITOR

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	759,720	968,944	968,944	616,131	975,199	6,255
5122000 - Car Allowance	5,400	5,400	5,400	3,600	5,400	0
5130001 - Vacancy Factor	0	-16,957	-16,957	0	-17,066	-109
5160000 - Compensated Annual Leave	41,776	0	0	20,912	0	0
5160010 - Compensated Ann Leave Payoff	5,033	0	0	0	0	0
5160020 - Compensated Admin Leave	15,941	0	0	15,674	0	0
5170000 - Compensated Sick Leave	28,083	0	0	26,932	0	0
5210000 - Fica Taxes	60,124	74,122	74,122	47,529	74,604	482
5220000 - Retirement Contributions	91,626	105,377	105,377	74,660	110,588	5,211
5230000 - Health Insurance	140,146	164,730	164,730	112,312	173,800	9,070
5231000 - Life Insurance	1,024	911	911	741	916	5
5232000 - Dental Insurance	2,824	3,384	3,384	2,405	3,780	396
5233000 - Lt Disability Insurance	1,376	1,598	1,598	1,079	1,610	12
5233100 - St Disability Insurance	2,534	2,133	2,133	1,866	2,146	13
5240000 - Workers' Compensation	3,042	3,446	3,446	2,450	3,025	-421
Personal Services:	\$1,158,648	\$1,313,088	\$1,313,088	\$926,290	\$1,334,002	\$20,914
Operating Expenses:	<i>+-,,-</i>	7 -//	+-,,	70-0,-00	7-7-0-17-0-1	7-0,0-1
5310000 - Professional Services	168,565	0	13,150	0	0	l 0
5310006 - Legal Fees	4,904	5,000	5,000	0	6,000	1,000
5400000 - Travel And Per Diem	3,325	8,770	8,770	3,989	10,408	1,638
5410000 - Communications	1,141	1,350	1,350	814	1,770	420
5420000 - Freight & Postage Services	784	1,325	1,325	465	1,500	175
5440000 - Rentals And Leases	4,788	5,110	5,110	2,490	4,303	-807
5450000 - Insurance	4,184	3,406	3,406	3,406	3,406	0
5462000 - Rep & Maint-automotive	0	585	585	0	300	-285
5470000 - Printing And Binding	196	350	350	131	325	-25
5490000 - Oth Current Chgs & Obligations	225	0	0	0	0	0
5490501 - OH-Workers' Compensation	4,069	4,862	4,862	4,862	4,862	0
5490502 - OH-Property & Liability Insurance	4,009	658	658	658	658	0
5490503 - OH-Property & Elability Illsurant	676	728	728	728	728	0
5490504 – OH-Health Insurance	3,367	3,432	3,432	3,432		0
	819	741	741	741	3,432	0
5490505 – OH-Life/AD&D, STD, LTD		194	194	194	180	
5490509 - OH-Fleet Oversight	0					-14
5490511 - OH-Fleet Fuel	0	360	360	0	746	386
5511000 - Office Supplies	1,904	2,400	2,400	646	2,404	4
5512000 - Office Equipment	0	0	0	0	3,530	3,530
5520000 - Operating Supplies	520	1,955	1,955	45	2,137	182
5520010 - Computer Software	0	1,500	1,500	1,441	0	-1,500
5520020 - Computer Hardware, Non-Capit	1,079	900	900	0	0	-900
5521000 - Gas & Oil	462	1,350	1,350	231	1,225	-125
5522500 - Food	1,094	1,220	1,220	717	1,220	0
5540000 - Books, pubs, subs & Membership	2,861	810	810	1,603	3,370	2,560
5550000 - Training	10,454	13,800	13,800	6,691	17,300	3,500
Operating Expenses:	\$215,901	\$60,806	\$73,956	\$33,284	\$70,545	\$9,739
TOTAL EXPENDITURES:	\$1,374,549	\$1,373,894	\$1,387,044	\$959,574	\$1,404,547	\$30,653

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Communications Department supports 6.00 FTEs which is an increase of 1.00 FTE from the FY19 Adopted Budget due to the mid-year reallocation of the Senior Administrative Assistant position from Community Development.

Personal Services increased 21.02% due to the following:

- Increase in FTEs as noted above as well as other mid-year staffing changes
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased by \$136,586 from the FY19 Adopted Budget primarily due to moving public relations activities from the Economic Development cost center as well as for Professional Services.

Capital Outlay request is for a Video/Production camera.

Overall, this budget increased \$240,677 over the FY19 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - COMMUNICATIONS DEPARTMENT

	i	1	1	NS DEPARTI	1	ı
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	276,717	374,921	413,298	226,186	451,125	76,204
5130000 - Other Salaries & Wages	0	0	0	1,269	0	0
5130001 - Vacancy Factor	0	-6,561	-7,233	0	-7,894	-1,333
5150300 - Class C Meals	28	0	0	26	0	0
5160000 - Compensated Annual Leave	12,429	0	0	10,817	0	0
5160010 - Compensated Ann Leave Payoff	927	0	0	10,925	0	0
5160020 - Compensated Admin Leave	6,276	0	0	4,758	0	0
5170000 - Compensated Sick Leave	3,077	0	0	3,469	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,175	0	0
5210000 - Fica Taxes	21,927	28,682	31,617	19,580	34,510	5,828
5220000 - Retirement Contributions	23,955	30,968	34,138	21,158	38,210	7,242
5230000 - Health Insurance	52,495	63,076	83,237	36,128	78,479	15,403
5231000 - Life Insurance	366	353	396	269	423	70
5232000 - Dental Insurance	1,246	1,402	1,628	932	1,838	436
5233000 - Lt Disability Insurance	492	619	682	392	743	124
5233100 - St Disability Insurance	909	825	942	710	993	168
5240000 - Workers' Compensation	688	862	950	611	811	-51
· · · · · · · · · · · · · · · · · · ·				4		
Personal Services:	\$401,532	\$495,147	\$559,655	\$345,406	\$599,238	\$104,091
Operating Expenses:						
5310000 - Professional Services	0	0	100,000	72,322	100,000	100,000
5340000 - Other Contractual Services	0	25,000	25,000	14,507	25,000	0
5400000 - Travel And Per Diem	2,929	2,000	2,000	322	2,000	0
5410000 - Communications	2,455	2,000	2,000	1,736	2,000	0
5420000 - Freight & Postage Services	16	325	325	21	325	0
5450000 - Insurance	1,737	1,627	1,627	1,627	2,276	649
5462000 - Rep & Maint-automotive	482	600	600	0	600	0
5470000 - Printing And Binding	5,981	3,000	3,000	4,271	3,000	0
5480000 - Promotional Activities	4,153	5,000	5,000	3,487	5,000	0
5486000 - Promotional-Public Relat Prog	0	0	0	0	30,000	30,000
5490000 - Oth Current Chgs & Obligations	8,188	12,000	12,000	22,656	17,000	5,000
5490008 - Oth Curr Chgs. Special Event	16,205	20,000	20,000	6,372	20,000	0
5490501 - OH-Workers' Compensation	1,565	1,870	1,870	1,870	2,244	374
5490502 - OH-Property & Liability Insuranc	167	314	314	314	314	0
5490503 - OH-Dental Insurance	260	280	280	280	336	56
5490504 – OH-Health Insurance	1,295	1,320	1,320	1,320	1,584	264
5490505 – OH-Life/AD&D, STD, LTD	315	285	285	285	342	57
5490509 - OH-Fleet Oversight	0	97	97	97	90	-7
5490511 - OH-Fleet Fuel	0	180	180	0	373	193
5511000 - Office Supplies	1,208	1,300	1,300	1,880	1,300	0
5520000 - Operating Supplies	7,365	4,000	4,000	4,089	4,000	0
5520010 - Computer Software	994	2,600	2,600	861	2,600	0
5521000 - Gas & Oil	68	592	592	73	592	0
5522500 - Food	279	1,000	1,000	499	1,000	0
5540000 - Books, pubs, subs & Membership	4,530	7,850	7,850	5,354	7,850	0
5550000 - Training	240	2,000	2,000	127	2,000	0
Operating Expenses:	\$60,433	\$95,240	\$195,240	\$144,369	\$231,826	\$136,586
Capital Outlay:						

DEPARTMENT SUMMARY - COMMUNICATIONS DEPARTMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5644000 - Office Equipment Capital	0	6,000	6,000	0	6,000	0
Capital Outlay:	\$0	\$6,000	\$6,000	\$0	\$6,000	\$0
TOTAL EXPENDITURES:	\$461,966	\$596,387	\$760,895	\$489,775	\$837,064	\$240,677

DEPARTMENT SUMMARY- COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Zoning (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465), and Heritage Park (7503).

A total of 100.05 FTEs are allocated to Community Development in the General Fund for FY20, which is an increase of 1.0 FTE from the FY19 Adopted Budget. This increase is a result of the County Manager recommending an additional Maintenance Worker position for the Community Centers (1419). Personal Services increased 4.09% over the FY19 Adopted Budget due to the additional position, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenses decreased \$35,891 from the FY19 Adopted Budget primarily due to estimated remaining prior year balance for Split Oak & Lake Lizzie.

Capital Outlay includes funding for various machinery & equipment such as an enclosed equipment trailer, Archie Gordon memorial Park LED Scoreboard, John Deere rake and mower, as well as an Electronic Message Board at Marydia Community Center and upgrades to ArcGIS software. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

Grants & Aids and Reserves decreased due to the estimated prior year balance for Roadway Bank.

Overall, Community Development in the General Fund decreased 2.09% from the FY19 Adopted Budget.

REVENUES

This Department generates revenues for Impact Fee Coordination which are based on School Impact Fees and Mobility Fees. Development Review and Planning & Zoning receive revenues from numerous permit, registration, application and code violation fees. Parks revenues are derived from the rental of park amenities such as pavilions.

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	4,109,796	5,388,812	5,239,812	3,298,714	5,543,415	154,603
5120002 - Disaster Relief	411	0	0	0	0	0
5130000 - Other Salaries & Wages	1,290	0	0	0	0	0
5130001 - Vacancy Factor	0	-94,518	-94,518	0	-97,223	-2,705
5140000 - Overtime	24,695	12,005	12,005	22,336	12,005	0
5140002 - Overtime- Code Enforcement	2,900	0	0	1,645	0	0
5150300 - Class C Meals	390	0	0	208	0	0
5160000 - Compensated Annual Leave	255,581	0	0	202,476	0	0
5160010 - Compensated Ann Leave Payoff	28,346	0	0	10,873	0	0
5160020 - Compensated Admin Leave	59,210	0	0	52,994	0	0
5170000 - Compensated Sick Leave	187,121	0	0	153,122	0	0
5170010 - Compensated Sick Leave Payoff	14,341	0	0	38,347	0	0
5170020 - Sick Bank Leave	0	0	0	5,818	0	0
5210000 - Fica Taxes	344,090	413,166	413,166	279,465	425,000	11,834
5220000 - Retirement Contributions	417,947	498,994	498,994	348,267	516,752	17,758
5230000 - Health Insurance	880.726	1,055,920	1,055,920	711,816	1,178,995	123,075
5231000 - Life Insurance	5,605	5,086	5,086	4,065	5,226	140
5232000 - Dental Insurance	21,597	26,870	26,870	18,665	29,453	2,583
5233000 - Lt Disability Insurance	7,521	8,913	8,913	5,906	9,169	256
5233100 - St Disability Insurance	13,863	11,885	11,885	10,565	12,223	338
5240000 - Workers' Compensation	35,394	70,158	70,158	49,044	65,156	-5,002
5250000 - Unemployment Compensation	0	0	0	3,025	0	0
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Personal Services:	\$6,410,824	\$7,397,291	\$7,248,291	\$5,217,351	\$7,700,171	\$302,880
Operating Expenses:						
5310000 - Professional Services	543,670	850,000	1,332,848	328,751	830,000	-20,000
5310006 - Legal Fees	13,445	29,000	29,000	6,592	29,000	0
5312000 - Tax Collector Fees	9,220					-
	•	10,955	10,955	1,676	10,955	0
5340000 - Other Contractual Services	577,735	873,398	876,248	448,003	872,575	-823
5340007 - Other Contractual Services-Penr	577,735 12,626	873,398 29,070	876,248 29,070	448,003 3,988	872,575 29,070	-823 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem	577,735 12,626 22,108	873,398 29,070 44,530	876,248 29,070 44,530	448,003 3,988 7,507	872,575 29,070 40,302	-823 0 -4,228
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications	577,735 12,626 22,108 36,743	873,398 29,070 44,530 43,149	876,248 29,070 44,530 43,149	448,003 3,988 7,507 26,154	872,575 29,070 40,302 43,675	-823 0 -4,228 526
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services	577,735 12,626 22,108 36,743 18,002	873,398 29,070 44,530 43,149 16,915	876,248 29,070 44,530 43,149 16,915	448,003 3,988 7,507 26,154 12,335	872,575 29,070 40,302 43,675 19,815	-823 0 -4,228 526 2,900
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services	577,735 12,626 22,108 36,743 18,002 31,945	873,398 29,070 44,530 43,149 16,915 140,233	876,248 29,070 44,530 43,149 16,915 140,233	448,003 3,988 7,507 26,154 12,335 99,368	872,575 29,070 40,302 43,675 19,815 138,623	-823 0 -4,228 526 2,900 -1,610
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases	577,735 12,626 22,108 36,743 18,002 31,945 35,763	873,398 29,070 44,530 43,149 16,915 140,233 46,635	876,248 29,070 44,530 43,149 16,915 140,233 46,635	448,003 3,988 7,507 26,154 12,335 99,368 23,237	872,575 29,070 40,302 43,675 19,815 138,623 50,042	-823 0 -4,228 526 2,900 -1,610 3,407
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39 33,187	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0 861,532	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0 883,205	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0 7,025	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0 797,350	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0 -64,182
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39 33,187 0	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0 861,532 0	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0 883,205 0	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0 7,025 0	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0 797,350 0	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0 -64,182 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39 33,187 0 0	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0 861,532 0 0	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0 883,205 0 0	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0 7,025 0 50	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0 797,350 0	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0 -64,182 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39 33,187 0 0 26,365	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0 861,532 0 0 0	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0 883,205 0 0 0	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0 7,025 0 50	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0 797,350 0 0	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0 -64,182 0 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450502 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39 33,187 0 0 26,365 26,892	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0 861,532 0 0 37,045	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0 883,205 0 0 37,045	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0 7,025 0 50 0 37,045	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0 797,350 0 0 37,419	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0 -64,182 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39 33,187 0 0 26,365 26,892 4,169	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0 861,532 0 0 0 37,045 17,592	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0 883,205 0 0 37,045 17,592	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0 7,025 0 50	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0 797,350 0 0 37,419 17,592	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0 -64,182 0 0
5340007 - Other Contractual Services-Penr 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450502 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation	577,735 12,626 22,108 36,743 18,002 31,945 35,763 43,643 0 257,498 22,034 8,148 39 33,187 0 0 26,365 26,892	873,398 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 844,187 61,900 11,183 0 861,532 0 0 37,045	876,248 29,070 44,530 43,149 16,915 140,233 46,635 90,443 52,144 848,772 61,900 11,183 0 883,205 0 0 37,045	448,003 3,988 7,507 26,154 12,335 99,368 23,237 90,443 52,144 200,595 39,639 4,039 0 7,025 0 50 0 37,045	872,575 29,070 40,302 43,675 19,815 138,623 50,042 78,454 52,144 866,759 63,300 9,398 0 797,350 0 0 37,419	-823 0 -4,228 526 2,900 -1,610 3,407 -11,989 0 22,572 1,400 -1,785 0 -64,182 0 0 0 374

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	5,994	5,741	5,741	5,741	5,798	57
5490509 - OH-Fleet Oversight	0	5,820	5,820	5,820	7,124	1,304
5490511 - OH-Fleet Fuel	0	10,800	10,800	0	27,550	16,750
5511000 - Office Supplies	18,030	21,813	21,813	11,801	21,993	180
5512000 - Office Equipment	9,574	9,000	9,000	3,158	14,000	5,000
5520000 - Operating Supplies	24,447	73,995	74,684	31,380	91,644	17,649
5520010 - Computer Software	3,234	9,778	9,778	22,758	3,270	-6,508
5520020 - Computer Hardware, Non-Capit	8,358	1,608	4,908	4,895	0	-1,608
5520021 - Computer Hardware, Operating	4,648	2,150	2,150	2,986	0	-2,150
5521000 - Gas & Oil	51,024	93,287	93,287	55,177	102,898	9,611
5522000 - Chemicals	3,148	26,500	26,500	12,833	26,500	0
5522500 - Food	695	2,793	2,793	1,024	2,000	-793
5525000 - Tools	2,522	11,750	11,750	3,944	11,750	0
5526000 - Clothing	179	1,183	1,183	0	1,183	0
5540000 - Books,pubs,subs & Membership	80,100	85,529	85,529	81,145	87,412	1,883
5541000 - Registration Fees	881	3,600	3,600	0	3,600	0
5550000 - Training	10,725	37,237	37,237	10,510	33,089	-4,148
Operating Expenses:	\$1,977,415	\$4,494,191	\$5,010,136	\$1,691,049	\$4,458,300	-\$35,891
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	24,900	32,095	0	30,000	5,100
5640000 - Machinery & Equipment	0	29,800	31,872	28,627	51,500	21,700
5640020 - Computer Hardware, Capital	3,973	3,300	0	0	0	-3,300
5650000 - Construction In Progress	414,505	0	0	0	0	0
5680010 - Computer Software, Capital	0	7,400	7,400	0	6,000	-1,400
Capital Outlay:	\$418,478	\$65,400	\$71,367	\$28,627	\$87,500	\$22,100
Grants and Aids:						
5821000 - Aids Private Organization-cap	0	16,987	16,987	0	0	-16,987
Grants and Aids:	\$0	\$16,987	\$16,987	\$0	\$0	-\$16,987
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	846,495	1,044,327	0	306,491	-540,004
Reserves - Capital:	\$0	\$846,495	\$1,044,327	\$0	\$306,491	-\$540,004
TOTAL EXPENDITURES:	\$8,806,716	\$12,820,364	\$13,391,108	\$6,937,028	\$12,552,462	-\$267,902

DEPARTMENT SUMMARY - CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan: Create Great Neighborhoods for the Future: Safe and Livable, Objective 1 – Maintain a safe County where residents and guests feel safe and secure. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118) and Courthouse Security (2161).

Personal Services in this cost center supports 393.67 FTEs, which is an increase of 12.67 FTEs from the FY19 Adopted Budget due to the County Manager's recommendation of 14 new Corrections Officer positions for FY20. This increase was offset by a mid-year re-allocation of 2 FTEs to the Inmate Welfare Fund. Additionally, there was an increase of 0.67 FTE resulting from sharing the cost for a position (Investigations Manager) with the Fire Department. Personal Services increased \$2,112,940 from the FY19 Adopted Budget as a result of these changes and those identified below:

- Workers' Compensation and Retirement were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$516,695 from the FY19 Adopted Budget primarily due to increases in Professional Services and Other Contractual Services due to increases to the existing contract with Universal Security which provides Courthouse Security.

Capital Outlay includes requests for machinery and equipment such as camera replacements, forklift and laptops.

Overall, this Department's budget increased \$2,699,635 from the FY19 Adopted Budget.

REVENUE

The Corrections Department is primarily supported by the General Fund. This Department also generates revenue from Federal and State grants, commissions from inmate phone services, court fees, probation fees and reimbursements.

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:	
EXPENDITURES:							
Personal Services:							
5120000 - Regular Salaries And Wages	16,398,858	18,464,818	18,445,818	12,209,692	19,458,207	993,389	
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0	
5130001 - Vacancy Factor	0	-331,967	-331,967	0	-349,362	-17,395	
5140000 - Overtime	1,844,877	507,500	507,500	1,687,064	508,000	500	
5150010 - Uniform Allowance	0	0	0	63,300	75,000	75,000	
5150020 - FTO Training	19,175	19,000	19,000	17,590	19,000	0	
5150035 - Educ Incentive Corrections	94,081	91,208	91,208	65,007	91,572	364	
5150300 - Class C Meals	0	0	0	179	0	0	
5160000 - Compensated Annual Leave	964,893	0	0	641,122	0	0	
5160010 - Compensated Ann Leave Payoff	72,345	0	0	44,045	0	0	
5160020 - Compensated Admin Leave	29,291	0	0	23,989	0	0	
5170000 - Compensated Sick Leave	690,704	0	0	492,541	0	0	
5170010 - Compensated Sick Leave Payoff	55,874	0	0	18,691	0	0	
5210000 - Fica Taxes	1,483,033	1,451,311	1,451,311	1,121,296	1,527,316	76,005	
5220000 - Retirement Contributions	3,733,598	3,526,085	3,526,085	2,920,984	3,877,452	351,367	
5230000 - Health Insurance	3,956,947	4,081,468	4,081,468	2,703,889	4,741,316	659,848	
5231000 - Life Insurance	20,814	17,864	17,864	13,694	18,756	892	
5232000 - Dental Insurance	97,395	104,066	104,066	69,725	114,889	10,823	
5233000 - Lt Disability Insurance	27,866	31,347	31,347	19,863	32,991	1,644	
5233100 - St Disability Insurance	51,413	41,002	41,002	35,913	43,179	2,177	
5240000 - Workers' Compensation	773,217	762,076	762,076	588,964	720,402	-41,674	
5250000 - Unemployment Compensation	2,266	0	0	275	0	0	
Developed Complete							
Personal Services:	\$30,316,648	\$28,948,527	\$28,929,527	\$22,737,822	\$31,061,467	\$2,112,940	
	\$30,316,648	\$28,948,527	\$28,929,527	\$22,737,822	\$31,061,467	\$2,112,940	
Operating Expenses:							
Operating Expenses: 5310000 - Professional Services	4,576,012	4,742,704	4,742,704	3,493,371	4,837,704	95,000	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees	4,576,012 25,438	4,742,704 40,000	4,742,704 31,800	3,493,371 1,073	4,837,704 40,000	95,000 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs	4,576,012 25,438 2,424	4,742,704 40,000 3,000	4,742,704 31,800 3,000	3,493,371 1,073 0	4,837,704 40,000 3,000	95,000 0 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services	4,576,012 25,438 2,424 2,860,916	4,742,704 40,000 3,000 3,590,699	4,742,704 31,800 3,000 3,584,349	3,493,371 1,073 0 2,055,365	4,837,704 40,000 3,000 3,850,256	95,000 0 0 259,557	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking	4,576,012 25,438 2,424 2,860,916 1,650,189	4,742,704 40,000 3,000 3,590,699 780,000	4,742,704 31,800 3,000 3,584,349 780,000	3,493,371 1,073 0 2,055,365 978,553	4,837,704 40,000 3,000 3,850,256 780,000	95,000 0 0 259,557	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189	4,742,704 40,000 3,000 3,590,699 780,000 32,000	4,742,704 31,800 3,000 3,584,349 780,000 32,000	3,493,371 1,073 0 2,055,365 978,553 28,651	4,837,704 40,000 3,000 3,850,256 780,000 42,000	95,000 0 0 259,557 0 10,000	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320	95,000 0 0 259,557 0 10,000	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400	95,000 0 0 259,557 0 10,000 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749	95,000 0 0 259,557 0 10,000 0 800 749	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973	95,000 0 0 259,557 0 10,000 0 800 749 7,373	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749	95,000 0 0 259,557 0 10,000 0 800 749	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113 46,085	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000 26,300	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000 26,300	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447 29,665	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000 32,800	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0 6,500	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490400 - Bad Debt	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113 46,085 108 0	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000 26,300 0	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000 26,300 0	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447 29,665 600 8	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000 32,800 0	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0 6,500 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113 46,085 108 0	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000 26,300 0	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000 26,300 0 0	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447 29,665 600 8	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000 32,800 0 0	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0 6,500 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113 46,085 108 0 91 118,940	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000 26,300 0 0 142,494	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000 26,300 0 0 142,494	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447 29,665 600 8 0 142,494	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000 32,800 0 0 0 147,233	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0 6,500 0 0 4,739	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insurance	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113 46,085 108 0 91 118,940 92,823	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000 26,300 0 0 0 142,494 152,132	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000 26,300 0 0 142,494 152,132	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447 29,665 600 8 0 142,494 152,132	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000 32,800 0 0 0 147,233 152,132	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0 6,500 0 0 4,739 0	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113 46,085 108 0 91 118,940 92,823 19,760	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000 26,300 0 0 0 142,494 152,132 21,336	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000 26,300 0 0 142,494 152,132 21,336	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447 29,665 600 8 0 142,494 152,132 21,336	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000 32,800 0 0 147,233 152,132 22,046	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0 6,500 0 0 4,739 0 710	
Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5314000 - Medical Svcs 5340000 - Other Contractual Services 5340002 - Other Contr Svcs Pre Booking 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5450502 - Insurance Claims - Prop & Casua 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490400 - Bad Debt 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insurance	4,576,012 25,438 2,424 2,860,916 1,650,189 35,189 33,722 10,523 2,591 16,287 622,489 248,856 67,321 26,113 46,085 108 0 91 118,940 92,823	4,742,704 40,000 3,000 3,590,699 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 98,925 24,000 26,300 0 0 0 142,494 152,132	4,742,704 31,800 3,000 3,584,349 780,000 32,000 36,320 10,600 3,000 18,600 788,225 0 94,175 24,000 26,300 0 0 142,494 152,132	3,493,371 1,073 0 2,055,365 978,553 28,651 19,904 7,863 2,468 16,196 788,225 0 71,117 27,447 29,665 600 8 0 142,494 152,132	4,837,704 40,000 3,000 3,850,256 780,000 42,000 36,320 11,400 3,749 25,973 788,225 0 99,825 24,000 32,800 0 0 0 147,233 152,132	95,000 0 0 259,557 0 10,000 0 800 749 7,373 0 0 900 0 6,500 0 0 4,739 0	

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490511 - OH-Fleet Fuel	0	5,760	5,760	0	10,444	4,684
5511000 - Office Supplies	117,553	112,200	112,200	83,051	114,200	2,000
5512000 - Office Equipment	40,185	20,370	20,370	36,983	69,083	48,713
5520000 - Operating Supplies	134,699	130,345	128,130	89,077	156,275	25,930
5520010 - Computer Software	60	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	4,742	0	0	16,736	5,000	5,000
5520021 - Computer Hardware, Operating	0	0	0	2,322	0	0
5520200 - Ammunition	25,344	25,000	25,000	20,748	25,000	0
5521000 - Gas & Oil	59,407	51,176	51,176	35,131	51,176	0
5522000 - Chemicals	113,000	110,000	129,000	79,806	130,000	20,000
5524000 - Oper Supp-miscellaneous	252,203	317,000	317,000	212,686	317,000	0
5526000 - Clothing	87,507	117,800	117,800	74,720	127,800	10,000
5540000 - Books,pubs,subs & Membership	11,678	13,675	13,675	9,979	14,175	500
5541000 - Registration Fees	26,788	36,600	36,600	14,252	46,600	10,000
5551001 - Reimbursements LSSI	-155,014	-246,854	-246,854	-18,000	-246,854	0
Operating Expenses:	\$11,296,388	\$11,328,926	\$11,326,411	\$8,619,478	\$11,845,621	\$516,695
Capital Outlay:						
5640000 - Machinery & Equipment	9,812	13,063	22,773	15,344	81,463	68,400
5640020 - Computer Hardware, Capital	0	3,400	11,705	11,582	5,000	1,600
5670000 - Works of Arts/Collections	0	0	3,500	3,500	0	0
Capital Outlay:	\$9,812	\$16,463	\$37,978	\$30,426	\$86,463	\$70,000
TOTAL EXPENDITURES:	\$41,622,848	\$40,293,916	\$40,293,916	\$31,387,726	\$42,993,551	\$2,699,635

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners.

Personal Services supports 7 FTEs which is unchanged from the FY19 Adopted Budget. Personal Services increased 4.52% due to the following:

- Recommended across the board adjustment for eligible employees
- Retirement and Workers' Compensation were adjusted based on rates set by the State.
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after Open
- Enrollment.

Operating Expenditures increased 51.34% over the FY19 Adopted Budget due to an increase in Legal Fees which is partially offset by other minor increases and decreases based on trends and current year actuals.

Overall, this budget increased 17.73% from the FY19 Adopted Budget.

REVENUES

This office is supported by General Fund.

DEPARTMENT SUMMARY - COUNTY ATTORNEY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	599,672	697,823	697,823	456,436	718,732	20,909
5122000 - Car Allowance	5,400	5,400	5,400	3,600	5,400	0
5130001 - Vacancy Factor	0	-12,212	-12,212	0	-12,577	-365
5150300 - Class C Meals	41	0	0	16	0	0
5160000 - Compensated Annual Leave	41,386	0	0	27,518	0	0
5160020 - Compensated Admin Leave	10,830	0	0	11,206	0	0
5170000 - Compensated Sick Leave	25,610	0	0	14,769	0	0
5210000 - Fica Taxes	46,612	53,382	53,382	34,988	54,980	1,598
5220000 - Retirement Contributions	129,141	138,528	138,528	101,229	150,199	11,671
5230000 - Health Insurance	107,822	105,973	105,973	77,441	116,998	11,025
5231000 - Life Insurance	827	657	657	560	676	19
5232000 - Dental Insurance	2,007	2,030	2,030	1,467	2,205	175
5233000 - Lt Disability Insurance	1,107	1,153	1,153	804	1,185	32
5233100 - St Disability Insurance	2,047	1,481	1,481	1,292	1,514	33
5240000 - Workers' Compensation	1,310	1,228	1,228	897	1,100	-128
Personal Services:	\$973,812	\$995,443	\$995,443	\$732,223	\$1,040,412	\$44,969
Operating Expenses:						
5310000 - Professional Services	3,000	0	0	500	0	0
5310006 - Legal Fees	239,670	350,000	350,000	294,977	550,000	200,000
5330000 - Court Reporter Svcs	365	500	500	0	500	0
5400000 - Travel And Per Diem	6,689	6,000	6,000	4,266	7,000	1,000
5410000 - Communications	1,714	1,500	1,500	1,033	1,500	0
5420000 - Freight & Postage Services	1,133	800	800	423	1,000	200
5450000 - Insurance	2,597	2,244	2,244	2,244	2,738	494
5460000 - Repair & Maintenance Svcs	544	750	750	636	800	50
5470000 - Printing And Binding	146	200	200	53	200	0
5490000 - Oth Current Chgs & Obligations	946	750	750	93	700	-50
5490501 - OH-Workers' Compensation	2,191	2,618	2,618	2,618	2,618	0
5490502 - OH-Property & Liability Insuranc	301	433	433	433	433	0
5490503 - OH-Dental Insurance	364	392	392	392	392	0
5490504 – OH-Health Insurance	1,813	1,848	1,848	1,848	1,848	0
5490505 – OH-Life/AD&D, STD, LTD	441	399	399	399	399	0
5511000 - Office Supplies	2,916	3,000	3,000	1,655	2,500	-500
5512000 - Office Equipment	0	500	500	0	250	-250
5520000 - Operating Supplies	1,488	2,000	2,000	1,114	1,500	-500
5540000 - Books,pubs,subs & Membership	16,623	15,000	15,000	10,900	16,000	1,000
5541000 - Registration Fees	1,845	2,500	2,500	1,625	2,000	-500
Operating Expenses:	\$284,785	\$391,434	\$391,434	\$325,209	\$592,378	\$200,944
TOTAL EXPENDITURES:	\$1,258,596	\$1,386,877	\$1,386,877	\$1,057,433	\$1,632,790	\$245,913

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

The Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Mental Health Court (1524), Juvenile Alternative Sanctions (1525), Veteran's Court (1526), Supervised Visitations (1528), and Mediation (1542).

Personal Services supports 20.62 FTEs which is unchanged from the FY19 Adopted Budget. Personal Services increased \$44,588 primarily due to the following:

- Workers' Compensation and Retirement adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$106,537 primarily due to an increase for drug court, contractual support for the Jury Management System, summons preparation and estimated balances from prior year.

Overall, the FY20 Recommended Budget reflects a slight increase over the FY19 Adopted Budget.

REVENUES

This Department is funded by the General Fund; however, there are 5 offices within this Department that bring in revenues to support operations which are as follows:

- Court Innovations is funded by 25% of every \$65 collected for traffic violations.
- Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs.
- The Mediation Office is funded by Balance Forward.
- Jury and Injunction programs are funded by revenues from the Clerk of Courts due to an inter-local agreement.

DEPARTMENT SUMMARY - COURT ADMINISTRATION

DL	PARTIVILIVI	JUIVIIVIAN	I - COOKI A	DIVINISTRA	IIOIV	
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	558,767	724,790	760,253	434,152	746,413	21,623
5130000 - Other Salaries & Wages	27,595	0	0	20,146	0	0
5130001 - Vacancy Factor	0	-12,680	-12,680	0	-13,059	-379
5140000 - Overtime	135	0	0	90	0	0
5160000 - Compensated Annual Leave	30,954	0	0	27,048	0	0
5160010 - Compensated Ann Leave Payoff	1,012	0	0	669	0	0
5160020 - Compensated Admin Leave	452	0	0	1,129	0	0
5170000 - Compensated Sick Leave	23,348	0	0	22,833	0	0
5170010 - Compensated Sick Leave Payoff	5,240	0	0	0	0	0
5210000 - Fica Taxes	47,534	55,451	55,451	36,929	57,098	1,647
5220000 - Retirement Contributions	50,831	58,018	58,018	41,375	61,348	3,330
5230000 - Health Insurance	158,705	185,722	185,722	129,838	203,772	18,050
5231000 - Life Insurance	729	685	685	537	703	18
5232000 - Dental Insurance	4,052	4,496	4,496	3,288	5,040	544
5233000 - Lt Disability Insurance	974	1,199	1,199	779	1,234	35
5233100 - St Disability Insurance	1,798	1,595	1,595	1,410	1,639	44
5240000 - Workers' Compensation	1,484	1,667	1,667	1,165	1,343	-324
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
	1010	4	4	·	4	4
Personal Services:	\$913,609	\$1,020,943	\$1,056,406	\$724,686	\$1,065,531	\$44,588
Operating Expenses:	224.040	252.045	257 722	100 000	275 200	04.055
5340000 - Other Contractual Services	234,919	253,945	257,723	123,332	275,200	21,255
5400000 - Travel And Per Diem	1,977	7,950	7,950	4,104	4,950	-3,000
5410000 - Communications	14,807	21,700	21,700	14,555	24,200	2,500
5420000 - Freight & Postage Services	10,351	6,250	6,250	2,112	6,150	-100
5440000 - Rentals And Leases	14,889	26,800	26,800	16,771	28,500	1,700
5450000 - Insurance	32,751	32,005	32,005	32,005	53,644	21,639
5460000 - Repair & Maintenance Svcs	11,427	14,100	14,100	17,550	43,470	29,370
5470000 - Printing And Binding	680	550	550	261	850	300
5490000 - Oth Current Chgs & Obligations	0	54,639	9,908	0	68,642	14,003
5490501 - OH-Workers' Compensation	5,198	6,585	6,585	6,585	6,585	0
5490502 - OH-Property & Liability Insuranc	3,796	6,180	6,180	6,180	6,180	0
5490503 - OH-Dental Insurance	861	986	986	986	986	0
5490504 – OH-Health Insurance	4,306	4,654	4,654	4,654	4,654	0
5490505 – OH-Life/AD&D, STD, LTD	1,512	1,425	1,425	1,425	1,425	0
5490900 - Other Current Charges-courts	432	403,182	532,522	0	421,967	18,785
5511000 - Office Supplies	3,101	5,725	5,725	2,497	5,375	-350
5512000 - Office Equipment	1,953	980	980	890	0	-980
5520000 - Operating Supplies	23,821	17,575	17,575	8,281	17,325	-250
5520020 - Computer Hardware, Non-Capit 5522500 - Food	3,498	1,800	1,800	1,690	5,120	3,320
5522500 - F000 5540000 - Books,pubs,subs & Membership	1,169 3,150	1,750 4,005	1,750 4,005	1,304	2,475	725 450
· · · · · · · · · · · · · · · · · · ·	3,13∪	4,005		2,861 3,609	4,455 1,570	-2,310
55/11()()() - Registration Loop	2 467	2 000		1.009	T,3/U	-2,510
5541000 - Registration Fees	2,467	3,880 520	3,880			520
5550000 - Training	2,467 0	3,880 520	520	0	0	-520
<u>-</u>	ļ					-520 \$106,537
5550000 - Training Operating Expenses: Capital Outlay:	9 \$377,065	\$877,186	\$96 5,573	\$251,650	9 983,723	\$106,537
5550000 - Training Operating Expenses:	0	520	520	0	0	

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$1,294,159	\$1,898,129	\$2,021,979	\$976,336	\$2,049,254	\$151,125

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, to include the Supervisor of Elections, the Tax Collector, the Property Appraiser and the Sheriff, with minimal funding provided to the Clerk of the Circuit Court.

- Clerk of the Circuit Court: This Office submits their budget request to the State. Operating expenditures associated with this office pertain to property and liability insurances and overhead in the amount of \$393,109 for FY20.
- Property Appraiser: This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$7,270,525), \$6,485,240 is allocated to the General Fund and is included in the Recommended Budget. The total submitted is 2.8% higher than the FY 19 approved budget. Personal Services request does not include any new positions or salary increases. However, in anticipation of a County approved salary increase, a 3% COLA increase has been added in the operating contingencies appropriation line. Operating increased by 27.2% primarily due to costs associated with aerial photos and a funding request for a replacement backup system. These items were previously budgeted under contingencies which in FY 20 are being reduced by 64.7%. Also, included in the General Fund are expenses which are not considered in their submitted budget which are costs associated with Property & Liability Insurances, overhead, TRIM postage and building maintenance. Considering these items not included in their submitted budget, overall funding provided from the General Fund represents a 3.0% increase over the FY19 Adopted Budget for a total FY20 General Fund budget of \$6,805,882.
- Sheriff's Office: submitted budget request of \$76,657,682 which represents an overall increase of 5.5% over the FY19 Adopted Budget. Personal Services represents an increase of 6.3% over FY19 Adopted which includes a request for 11 new full-time positions (2 School Resource Officers which are only for 2 months, 1 Deputy which will be grant funded, and 8 Civilian support positions), as well as, 6 part-time positions for School Crossing Guards. Personal Services also includes a 3.5% pay adjustment. In addition, to the SO's specific budget requests, the County also provides for other costs associated with Property & Liability Insurances, overhead, building maintenance, and intergovernmental radio communication. Overall, the FY20 General Fund budget totals \$79,221,555.
- Supervisor of Election's: For FY20, the SOE submitted a budget request of \$4,146,192, which includes a contingency request of \$10,000 and reflects an increase of 23.22% over the FY19 Adopted Budget. Personal Services increased 9.61% or \$196,967 due to including temporary election workers due to primary and Presidential elections and reflects a 3.0% pay adjustment. Operating also increased as a result of the Elections by 42.57% or \$523,352. Capital Outlay request of \$135,820 provides funding for replacement of aging IT infrastructure. Also included are funds, which are not a part of their submitted budget, for costs associated with Property & Liability Insurances as well as Overhead. The overall FY20 Budget totals \$4,316,716.
- Tax Collector At this point in the budget process there is no change to the Tax Collector's budget from FY19 Adopted. Per State Statute 195.087, this budget is to be furnished to the BOCC by August 1st. As this Office is fee based, the submitted budget will be for fees associated with the collection of taxes on behalf of the County. Adjustments will be made once the budget is received. However, Property & Liability Insurances, overhead cost, postage, Other Contractual Services for Bank fees, and intergovernmental radio communications have been updated and are included in the Recommended Budget in the amount of \$542,678 for FY20.

REVENUES

The Constitutionals are primarily supported by the General Fund; however, with the exception of the Clerk of Courts and the Supervisor of Elections, the remaining entities are also funded by various Special Revenue Funds.

9111 - CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted :	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended - FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	52,066	37,647	37,647	37,647	33,022	-4,625
5490502 - OH-Property & Liability Insuranc	6,035	7,266	7,266	7,266	6,202	-1,064
Operating Expenses:	\$58,101	\$44,913	\$44,913	\$44,913	\$39,224	-\$5,689
TOTAL EXPENDITURES:	\$58,101	\$44,913	\$44,913	\$44,913	\$39,224	-\$5,689

9141 - PROPERTY APPRAISER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted :	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended - FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	1,507	0	0	0	0	0
5420000 - Freight & Postage Services	108,313	125,000	125,000	0	130,000	5,000
5450000 - Insurance	19,134	15,917	15,917	15,917	14,845	-1,072
5490502 - OH-Property & Liability Insuranc	2,218	3,072	3,072	3,072	2,788	-284
Operating Expenses:	\$131,172	\$143,989	\$143,989	\$18,989	\$147,633	\$3,644
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	15,626	0	0	0	0	0
5910704 - Transfers out-Property Appr	5,949,327	6,299,072	6,312,018	4,734,014	6,485,240	186,168
Transfers Out:	\$5,964,953	\$6,299,072	\$6,312,018	\$4,734,014	\$6,485,240	\$186,168
TOTAL EXPENDITURES:	\$6,096,125	\$6,443,061	\$6,456,007	\$4,753,003	\$6,632,873	\$189,812

9151 - SHERIFF

Expenditure Categories:	FY18 Actuals:	FY19 Adopted :	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended - FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	1,208,913	999,972	999,972	999,972	416,146	-583,826
5450502 - Insurance Claims - Prop & Casua	476,676	0	0	0	0	0
5490502 - OH-Property & Liability Insuranc	140,117	193,001	193,001	193,001	78,165	-114,836
Operating Expenses:	\$1,825,706	\$1,192,973	\$1,192,973	\$1,192,973	\$494,311	-\$698,662
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	197,735	471,710	471,710	353,783	694,132	222,422
5910705 - Transfers out-Sheriff	66,921,662	72,654,147	72,654,147	60,523,414	76,657,682	4,003,535
Transfers Out:	\$67,119,397	\$73,125,857	\$73,125,857	\$60,877,197	\$77,351,814	\$4,225,957
TOTAL EXPENDITURES:	\$68,945,103	\$74,318,830	\$74,318,830	\$62,070,170	\$77,846,125	\$3,527,295

9121 - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted :	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended - FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	13,785	8,912	8,912	8,912	9,560	648
5490502 - OH-Property & Liability Insuranc	1,598	1,720	1,720	1,720	1,796	76
Operating Expenses:	\$15,383	\$10,632	\$10,632	\$10,632	\$11,356	\$724
Transfers Out:						
5910702 - Transfers Out-Supr Elections	3,015,531	3,354,910	3,354,910	2,622,926	4,136,192	781,282
Transfers Out:	\$3,015,531	\$3,354,910	\$3,354,910	\$2,622,926	\$4,136,192	\$781,282
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$3,030,914	\$3,375,542	\$3,375,542	\$2,633,558	\$4,157,548	\$782,006

9131 - TAX COLLECTOR

Expenditure Categories:	FY18 Actuals:	FY19 Adopted :	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended - FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	6,175,691	8,063,442	8,063,442	6,617,307	8,063,442	0
5340000 - Other Contractual Services	7,839	85,420	85,420	0	85,420	0
5420000 - Freight & Postage Services	46,000	50,000	50,000	46,000	50,000	0
5450000 - Insurance	36,038	33,010	33,010	33,010	26,095	-6,915
5490502 - OH-Property & Liability Insuranc	4,177	6,371	6,371	6,371	4,902	-1,469
Operating Expenses:	\$6,269,746	\$8,238,243	\$8,238,243	\$6,702,688	\$8,229,859	-\$8,384
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	15,772	14,074	14,074	10,556	16,402	2,328
Transfers Out:	\$15,772	\$14,074	\$14,074	\$10,556	\$16,402	\$2,328
TOTAL EXPENDITURES:	\$6,285,518	\$8,252,317	\$8,252,317	\$6,713,243	\$8,246,261	-\$6,056

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters.

Personal Services supports 3.90 FTEs, which is unchanged from FY19. Personal Services decreased slightly due to health care coverage selections by two new employees which was partially offset by the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased by 1.43%, primarily due to Communications based on the addition of two wireless network devices, as well as service for two satellite phones. Rentals/Leases increased as Emergency Management is now funding the total cost of the lease agreement for the warehouse (which used to be split with the Intergovernmental Radio Department), and the annual increase of 3.5%.

Capital Outlay is budgeted for the purchase of vehicle lights, a drone, and truck storage vaults.

Overall, this budget increased 6.14% over the FY19 Adopted Budget.

REVENUES

This office is supported by General Fund revenues and grants.

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	227,232	253,942	253,942	169,382	268,935	14,993
5130001 - Vacancy Factor	0	-4,465	-4,465	0	-4,728	-263
5130003 - Other Salaries & Wages-Deploy	0	0	0	3,976	0	0
5140000 - Overtime	774	1,200	1,200	243	1,200	0
5160000 - Compensated Annual Leave	11,544	0	0	6,635	0	0
5160010 - Compensated Ann Leave Payoff	10,762	0	0	1,563	0	0
5160020 - Compensated Admin Leave	5,231	0	0	3,266	0	0
5170000 - Compensated Sick Leave	12,002	0	0	4,783	0	0
5170010 - Compensated Sick Leave Payoff	10,431	0	0	5,316	0	0
5210000 - Fica Taxes	20,491	19,517	19,517	14,293	20,664	1,147
5220000 - Retirement Contributions	21,589	21,242	21,242	15,681	22,880	1,638
5230000 - Health Insurance	35,877	51,813	51,813	29,596	34,211	-17,602
5231000 - Life Insurance	305	239	239	197	255	16
5232000 - Dental Insurance	1,019	1,089	1,089	558	630	-459
5233000 - Lt Disability Insurance	410	421	421	287	446	25
5233100 - St Disability Insurance	757	562	562	519	597	35
5240000 - Workers' Compensation	639	587	587	450	485	-102
Personal Services:	\$359,062	\$346,147	\$346,147	\$256,744	\$345,575	-\$572
Operating Expenses:						
5310000 - Professional Services	370,045	3,746	3,746	-75,915	1,246	-2,500
5340000 - Other Contractual Services	22,897	22,375	22,375	9,585	14,635	-7,740
5400000 - Travel And Per Diem	3,037	1,750	1,750	1,848	3,000	1,250
5410000 - Communications	5,003	5,630	5,630	3,290	12,280	6,650
5420000 - Freight & Postage Services	520	875	875	216	650	-225
5430000 - Utility Services	3,585	5,400	5,400	873	5,400	0
5440000 - Rentals And Leases	53,814	51,214	51,214	38,165	61,791	10,577
5450000 - Insurance	8,257	9,989	9,989	9,989	9,989	0
5460000 - Repair & Maintenance Svcs	72,691	65,217	65,217	43,945	63,930	-1,287
5462000 - Rep & Maint-automotive	2,284	2,000	2,000	1,223	2,000	0
5470000 - Printing And Binding	98	3,000	3,000	15	3,000	0
5480000 - Promotional Activities	1,165	1,000	1,000	981	2,000	1,000
5490000 - Oth Current Chgs & Obligations	0	0	0	50	0	0
5490019 - Hurricane Irma Allocation	-470,252	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,221	1,459	1,459	1,459	1,459	0
5490502 - OH-Property & Liability Insuranc	995	1,928	1,928	1,928	1,928	0
5490503 - OH-Dental Insurance	204	218	218	218	218	0
5490504 – OH-Health Insurance	1,010	1,030	1,030	1,030	1,030	0
5490505 – OH-Life/AD&D, STD, LTD	308	280	280	280	280	0
5490509 - OH-Fleet Oversight	0	582	582	582	450	-132
5490511 - OH-Fleet Fuel	0	1,080	1,080	0	1,865	785
5511000 - Office Supplies	506	4,000	4,000	1,890	4,000	0
5512000 - Office Equipment	995	1,500	1,500	0	1,500	0
5520000 - Operating Supplies	5,589	3,500	3,500	858	6,000	2,500
5520010 - Computer Software	1,000	8,000	13,754	6,753	1,000	-7,000
5521000 - Gas & Oil	461	3,700	3,700	2,268	2,800	-900
		3,840	3,840	2,415	3,840	0
5521005 - Gas & Oil-Direct	2,402	3,840	3,040			
5521005 - Gas & Oil-Direct 5522500 - Food	2,402 78	0	0	270	0	0

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	1,840	0	0	0	55	55
5550000 - Training	11,355	20,300	20,300	8,325	20,300	0
Operating Expenses:	\$101,841	\$223,818	\$230,615	\$63,802	\$227,011	\$3,193
Capital Outlay:						
5640000 - Machinery & Equipment	6,998	0	0	0	32,355	32,355
5640100 - Vehicles	23,802	0	0	0	0	0
Capital Outlay:	\$30,800	\$0	\$0	\$0	\$32,355	\$32,355
TOTAL EXPENDITURES:	\$491,704	\$569,965	\$576,762	\$320,546	\$604,941	\$34,976

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee and Vine Street CRAs, Countywide mailroom, as well as arbitrage, litigation and consulting expenses. Grants & Aids include funding for Impact Homeless.

Overall, this budget increased 8.9% over the FY19 Adopted Budget primarily due to funding for the CRA's.

REVENUES

This cost center is supported by General Fund.

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	51,624	1,047,600	947,600	79,943	1,048,680	1,080
5310006 - Legal Fees	368,839	0	0	4,756	0	0
5320000 - Accounting & Auditing Svcs	260,294	262,131	262,131	214,086	262,131	0
5340000 - Other Contractual Services	166,362	170,000	170,000	206,742	170,000	0
5420000 - Freight & Postage Services	0	0	0	0	0	0
5440000 - Rentals And Leases	4,412	5,400	5,400	3,955	5,400	0
5462000 - Rep & Maint-automotive	56,085	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,385,423	3,358,020	3,356,430	2,758,034	3,592,365	234,345
5490001 - Other- Adm Costs CST	37,498	41,451	41,451	18,986	41,451	0
5490090 - Property Taxes	144	4,950	4,950	0	4,950	0
5490501 - OH-Workers' Compensation	0	3,886	3,886	3,886	3,886	0
5490502 - OH-Property & Liability Insuranc	0	110	110	110	110	0
5490503 - OH-Dental Insurance	0	568	568	568	568	0
5490504 – OH-Health Insurance	0	2,777	2,777	2,777	2,777	0
5490505 – OH-Life/AD&D, STD, LTD	0	621	621	621	621	0
5490509 - OH-Fleet Oversight	0	1,455	1,455	1,455	1,980	525
5490510 - OH-Fleet Maint	3,965	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	2,700	2,700	0	8,206	5,506
5511000 - Office Supplies	0	500	500	321	500	0
5520000 - Operating Supplies	0	0	0	260	0	0
Operating Expenses:	\$3,334,645	\$4,902,169	\$4,800,579	\$3,296,501	\$5,143,625	\$241,456
Grants and Aids:						
5820000 - Aids To Private Organization	29,061	29,250	29,250	0	226,662	197,412
Grants and Aids:	\$29,061	\$29,250	\$29,250	\$0	\$226,662	\$197,412
TOTAL EXPENDITURES:	\$3,363,706	\$4,931,419	\$4,829,829	\$3,296,501	\$5,370,287	\$438,868

DEPARTMENT SUMMARY- HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265). The Human Resources Department supports 13.70 FTEs which is an increase in 3.0 FTEs from the FY19 Adopted Budget due to the transfer of 2 positions reallocated from the Softball Complex. One position was authorized in FY19 by the County Manager to address an underserved need for enhancing the County's diversity and equal employment opportunities.

Personal Services increased 15.43% over the FY19 Adopted Budget due to the adjustments listed above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased 23.40% from the FY19 Adopted Budget primarily due to inclusion of funds to promote diversity opportunities within the County as well as increases in Rentals and Leases for the copier's annual lease and Operating Supplies due for security system ID cards.

Overall, the FY20 budget increased 17.57% over the FY19 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - HUMAN RESOURCES

92.		3011111111111111	110101741414	200011020		
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	535,077	532,027	532,027	279,378	614,089	82,062
5130001 - Vacancy Factor	0	-9,312	-9,312	0	-10,746	-1,434
5140000 - Overtime	83	0	0	0	0	0
5160000 - Compensated Annual Leave	18,675	0	0	11,748	0	0
5160010 - Compensated Ann Leave Payoff	1,687	0	0	1,391	0	0
5160020 - Compensated Admin Leave	8,362	0	0	2,419	0	0
5170000 - Compensated Sick Leave	10,918	0	0	12,823	0	0
5210000 - Fica Taxes	42,190	40,703	40,703	22,317	46,981	6,278
5220000 - Retirement Contributions	58,389	50,174	50,174	30,097	59,135	8,961
5230000 - Health Insurance	119,583	125,764	125,764	69,704	144,459	18,695
5231000 - Life Insurance	683	504	504	332	578	74
5232000 - Dental Insurance	2,816	2,714	2,714	1,513	2,950	236
5233000 - Lt Disability Insurance	914	881	881	481	1,014	133
5233100 - St Disability Insurance	1,689	1,171	1,171	871	1,350	179
5240000 - Workers' Compensation	1,320	1,222	1,222	706	1,103	-119
5250000 - Unemployment Compensation	1,288	0	0	1,086	0	0
Personal Services:	\$803,674	\$745,848	\$745,848	\$434,866	\$860,913	\$115,065
	3803,074	3743,646	\$745,646	3434,800	3800,313	3113,003
Operating Expenses:	07.003	422.624	122 624	67.407	102.001	60.357
5310000 - Professional Services	97,093	122,624	122,624	67,487	182,981	60,357
5314000 - Medical Svcs	35,664	56,396	56,396	27,249	56,396	0
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,666	2,000	2,000	1,072	2,000	0
5420000 - Freight & Postage Services	1,527	1,400	1,400	425	1,400	0
5440000 - Rentals And Leases	8,119	6,847	6,847	5,540	7,847	1,000
5450000 - Insurance	104,224	3,679	3,679	3,679	4,528	849
5450502 - Insurance Claims - Prop & Casua	5,400	5,400	5,400	5,400	5,400	0
5462000 - Rep & Maint-automotive	0	500	500	0	500	0
5470000 - Printing And Binding	670	4,178	4,178	719	4,178	0
5490000 - Oth Current Chgs & Obligations	29,503	47,250	47,250	11,898	47,250	0
5490501 - OH-Workers' Compensation	3,646	3,626	3,626	3,626	4,000	374
5490502 - OH-Property & Liability Insuranc	630	710	710	710	710	0
5490503 - OH-Dental Insurance	604	542	542	542	598	56
5490504 – OH-Health Insurance	3,017	2,562	2,562	2,562	2,826	264
5490505 – OH-Life/AD&D, STD, LTD	768	553	553	553	609	56
5490509 - OH-Fleet Oversight	0	97	97	97	90	-7
5490511 - OH-Fleet Fuel	0	180	180	0	373	193
5511000 - Office Supplies	608	1,000	1,000	375	1,000	0
5520000 - Operating Supplies	4,737	5,500	5,500	4,007	6,500	1,000
5521000 - Gas & Oil	0	250	250	0	250	0
5522500 - Food	1,330	1,400	1,400	637	1,400	0
5540000 - Books,pubs,subs & Membership	1,340	4,400	4,400	607	4,400	0
5550000 - Training	1,497	2,000	2,000	1,423	2,000	0
				1	1	ı
Operating Expenses:	\$302,042	\$274,094	\$274,094	\$138,606	\$338,236	\$64,142

DEPARTMENT SUMMARY – HUMAN SERVICES

TRENDS & ISSUES

The Human Services office includes the following cost centers: 6101 – Homeless Assistance, 6141 – Veteran's Services, 6173 – Social Services/Human Services, 6175 – Affordable Housing Mobility Fees Program, 6185 – Legal Aid, 9531 – Outside Agencies, 9641 – Health Unit and 9642 – Federally Qualified Health Care.

Homeless Assistance supports 3.50 FTEs which is a decrease of 1.50 FTEs due to the reallocation of Human Services Case Manager Specialists (1.50 FTE) to Human Services Office (6173). Personal Services decreased \$77,663, primarily due to the above mentioned reallocations which was partially offset by the following:

- Retirement and Workers' Compensation were adjusted based on rates
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures for Homeless Assistance increased \$1,174 from FY19 Adopted Budget primarily due to Rentals and Leases and Operating Supplies to accommodate printer allocation based on actual usage as well as Gas & Oil to cover the cost of the 2 new vehicles added to the fleet.

Veteran's Services supports 3 FTEs, which remains unchanged from the FY19 Adopted Budget. Personal Services decreased \$24,059 primarily due to two new employees waving health care coverage which was partially offset by the following:

- Retirement and Workers' Compensation were adjusted based on rates
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures for Veteran's Services decreased \$2,300 from FY19 Adopted Budget primarily due to Rentals and Leases as they no longer have a lease for a St. Cloud office.

The Human Services and Social Services programs provide assistance to Osceola County residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties. Personal Services supports 8.05 FTEs, which is a decrease of .25 FTEs from the FY19 Adopted Budget due to the reallocation of the Community Grant Program Housing Specialist (.25 FTE) to the grant funded HOME Program. Personal Services increased \$69,689 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures for Human Services and Social Services increased \$530,712 from FY19 Adopted primarily due to an increase in the County's required contribution to Medicaid which was partially offset

by a decrease to Grants and Aids – Aids to Private Organizations as the ACHA match dollars moved to the Federally Qualified Health Center office.

Affordable Housing Mobility Fees Program is once again funded and a majority of the funding is committed from the prior year which will carry forward, and a new allocation is accounted for as a part of the Reserves – Contingency.

Legal Aid is mandated by F.S. Chapter 29.0085 requiring the County to fund legal aid services at the level of base year plus 1.5%. The expenditures for this program are partially funded by revenues collected from court-related services.

Outside Agencies is comprised of the mandated Baker Act and the Child Protection teams' budgets. In FY20, \$1,829,177 has been budgeted in Grants and Aids for contributions to private organizations. Some entities such as the Coordinated Child Care, Help Now, Park Place, etc. are funded as specific line items while the remaining is a lump sum that will be determined by the Board as part of the Community Services Grant Process.

The Health Unit budget supports the five Osceola County Health Department locations. As required by State Statues, Operating costs include the County's contribution for repairs and maintenance for the buildings, insurance, and telephone services.

The FQHC is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity. Operating costs under this cost center include the County's contribution for primary care services.

Overall, the Human Services Department's FY20 Budget increased \$1,463,214 from the FY19 Adopted Budget.

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues increased for FY20 based on current year collections.

DEPARTMENT SUMMARY - HUMAN SERVICES

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Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	616,424	792,472	792,472	460,452	785,118	-7,354
5130001 - Vacancy Factor	0	-13,866	-13,866	0	-13,748	118
5140000 - Overtime	2,638	0	0	90	500	500
5160000 - Compensated Annual Leave	34,343	0	0	25,026	0	0
5160010 - Compensated Ann Leave Payoff	4,566	0	0	1,804	0	0
5160020 - Compensated Admin Leave	6,977	0	0	2,695	0	0
5170000 - Compensated Sick Leave	21,282	0	0	19,044	0	0
5210000 - Fica Taxes	50,228	60,625	60,625	37,598	60,098	-527
5220000 - Retirement Contributions	73,285	87,356	87,356	57,316	90,687	3,331
5230000 - Health Insurance	140,120	170,100	170,100	81,696	143,324	-26,776
5231000 - Life Insurance	780	747	747	535	738	-9
5232000 - Dental Insurance	3,169	3,387	3,387	2,225	3,272	-115
5233000 - Lt Disability Insurance	1,046	1,310	1,310	777	1,298	-12
5233100 - St Disability Insurance	1,931	1,742	1,742	1,406	1,728	-14
5240000 - Workers' Compensation	4,005	4,923	4,923	3,014	3,748	-1,175
5250000 - Unemployment Compensation	0	0	0	177	0	0
Personal Services:	\$960,793	\$1,108,796	\$1,108,796	\$693,856	\$1,076,763	-\$32,033
Operating Expenses:	. ,		.,,,			
5310000 - Professional Services	39,950	45,000	45,000	24,717	65,000	20,000
5314000 - Medical Svcs	6,123,833	6,928,502	6,928,502	4,622,018	7,459,786	531,284
5314002 - Medical Svcs HCRA	18,754	74,000	74,000	8,519	74,000	0
5340000 - Other Contractual Services	1,557,220	1,348,541	1,348,541	976,183	1,609,193	260,652
5400000 - Travel And Per Diem	9,956	6,200	6,200	2,757	6,500	300
5410000 - Communications	169,183	169,619	169,619	81,282	169,619	0
5420000 - Freight & Postage Services	2,167	3,000	3,000	1,722	3,000	0
5430000 - Utility Services	1,011	0	0	0	0	0
5440000 - Rentals And Leases	4,635	57,697	57,697	19,342	55,197	-2,500
5450000 - Insurance	19,920	19,098	19,098	19,098	19,098	0
5460000 - Repair & Maintenance Svcs	0	3,350	3,350	750	2,250	-1,100
5462000 - Rep & Maint-automotive	2,498	500	500	182	500	0
5470000 - Printing And Binding	270	400	400	115	400	0
5480000 - Promotional Activities	405	0	0	0	2,500	2,500
5488000 - Promotional-ads/media Buys	7,800	10,000	10,000	1,872	7,500	-2,500
5490000 - Oth Current Chgs & Obligations	175,888	203,000	1,203,000	85,646	1,203,000	1,000,000
5490501 - OH-Workers' Compensation				ļ.		-280
	4,867	5,721	5,721	5,721	5,441	200
5490502 - OH-Property & Liability Insuranc			5,721 3,687	5,721 3,687	3,687	0
5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance	4,867	5,721		•		
· · · · · · · · · · · · · · · · · · ·	4,867 2,280	5,721 3,687	3,687	3,687	3,687	0
5490503 - OH-Dental Insurance	4,867 2,280 808	5,721 3,687 857	3,687 857	3,687 857	3,687 815	0 -42
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance	4,867 2,280 808 4,027	5,721 3,687 857 4,039	3,687 857 4,039	3,687 857 4,039	3,687 815 3,841	0 -42 -198
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD	4,867 2,280 808 4,027 979	5,721 3,687 857 4,039 872	3,687 857 4,039 872	3,687 857 4,039 872	3,687 815 3,841 886	0 -42 -198 14
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight	4,867 2,280 808 4,027 979	5,721 3,687 857 4,039 872 194	3,687 857 4,039 872 194	3,687 857 4,039 872 194	3,687 815 3,841 886 270	0 -42 -198 14 76
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel	4,867 2,280 808 4,027 979 0	5,721 3,687 857 4,039 872 194 360	3,687 857 4,039 872 194 360	3,687 857 4,039 872 194	3,687 815 3,841 886 270 1,119	0 -42 -198 14 76 759
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies	4,867 2,280 808 4,027 979 0 0	5,721 3,687 857 4,039 872 194 360 7,400	3,687 857 4,039 872 194 360 7,400	3,687 857 4,039 872 194 0 6,960	3,687 815 3,841 886 270 1,119 7,700	0 -42 -198 14 76 759 300
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Office Equipment	4,867 2,280 808 4,027 979 0 10,042	5,721 3,687 857 4,039 872 194 360 7,400 300	3,687 857 4,039 872 194 360 7,400 300	3,687 857 4,039 872 194 0 6,960 216	3,687 815 3,841 886 270 1,119 7,700 300	0 -42 -198 14 76 759 300
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies	4,867 2,280 808 4,027 979 0 10,042 0 6,731	5,721 3,687 857 4,039 872 194 360 7,400 300 2,800	3,687 857 4,039 872 194 360 7,400 300 2,800	3,687 857 4,039 872 194 0 6,960 216 1,247	3,687 815 3,841 886 270 1,119 7,700 300 3,600	0 -42 -198 14 76 759 300 0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies 5520021 - Computer Hardware, Operating	4,867 2,280 808 4,027 979 0 0 10,042 0 6,731 310	5,721 3,687 857 4,039 872 194 360 7,400 300 2,800 0	3,687 857 4,039 872 194 360 7,400 300 2,800 0	3,687 857 4,039 872 194 0 6,960 216 1,247	3,687 815 3,841 886 270 1,119 7,700 300 3,600	0 -42 -198 14 76 759 300 0 800

DEPARTMENT SUMMARY - HUMAN SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	0	3,500	3,500	850	3,500	0
Operating Expenses:	\$8,165,989	\$8,904,157	\$9,904,157	\$5,870,870	\$10,715,422	\$1,811,265
Capital Outlay:						
5640020 - Computer Hardware, Capital	1,099	0	0	0	0	0
5640100 - Vehicles	0	24,999	24,999	18,802	0	-24,999
Capital Outlay:	\$1,099	\$24,999	\$24,999	\$18,802	\$0	-\$24,999
Grants and Aids:						
5820000 - Aids To Private Organization	2,559,730	2,390,196	2,434,196	1,704,561	2,099,177	-291,019
Grants and Aids:	\$2,559,730	\$2,390,196	\$2,434,196	\$1,704,561	\$2,099,177	-\$291,019
TOTAL EXPENDITURES:	\$11,687,612	\$12,428,148	\$13,472,148	\$8,288,088	\$13,891,362	\$1,463,214

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) Department is composed of teams who work on application development, network engineering, system administration, project management, field services, information security and helpdesk support/training. In addition, this office ensures the integrity and security of the information stored and processed on the County's computer network. The Department includes: IT Administration (1244), IT Project Management (1245), IT Application Support (1246), and IT Infrastructure Support (1247).

Personal Services supports 40.95 FTEs, which is an increase of 1.20 FTEs from the FY19 Adopted Budget as a result of the County Manager recommending two new positions (Financial Services Coordinator and Software Support Engineer III) be included in the new fiscal year. These positions were partially offset by mid-year reallocations (0.80 FTEs) that reflect the anticipated work effort for the next fiscal year. Personal Services increased 8.79% due to the recommended new positions and reallocations mentioned above, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased 5.26% from the FY19 Adopted Budget due to Computer Software to support Adobe Acrobat licenses, replacement of IT Service Management Tool as well as licensing costs for infrastructure projects such as expanding the NetBackup solution, server replacement, and information security. As a result, Repair & Maintenance Services also increased to support software annual maintenance costs for existing and new applications.

Capital Outlay includes requests for computer hardware and software such as switch and router replacements, computer replacements, checkpoint firewall replacement, projectors, mobile devices, server replacements, NetBackup appliance refresh, audio and visual equipment refresh, fire station incident display screens, and networking equipment.

Overall, this budget increased 7.26% from the FY19 Adopted Budget.

REVENUES

This office is funded by the General Fund. Also, revenue is generated by an agreement to provide communication and support services to LS&S, the County's Library Services provider.

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,219,226	3,106,211	3,106,211	1,580,586	3,316,999	210,788
5130001 - Vacancy Factor	0	-54,573	-54,573	0	-58,256	-3,683
5140000 - Overtime	18,276	12,000	12,000	14,719	12,000	0
5160000 - Compensated Annual Leave	129,751	0	0	70,889	0	0
5160010 - Compensated Ann Leave Payoff	8,269	0	0	12,089	0	0
5160020 - Compensated Admin Leave	39,943	0	0	34,337	0	0
5170000 - Compensated Sick Leave	103,076	0	0	50,021	0	0
5210000 - Fica Taxes	185,296	238,554	238,554	128,612	254,663	16,109
5220000 - Retirement Contributions	228,966	284,711	284,711	169,235	322,073	37,362
5230000 - Health Insurance	407,455	531,746	531,746	285,253	634,690	102,944
5231000 - Life Insurance	2,912	2,929	2,929	1,834	3,131	202
5232000 - Dental Insurance	8,358	10,468	10,468	5,977	12,172	1,704
5233000 - Lt Disability Insurance	3,922	5,146	5,146	2,672	5,498	352
5233100 - St Disability Insurance	7,232	6,865	6,865	4,781	7,321	456
5240000 - Workers' Compensation	6,034	7,425	7,425	4,224	6,225	-1,200
5250000 - Unemployment Compensation	6,391	0	0	668	0	0
Personal Services:	\$3,375,107	\$4,151,482	\$4,151,482	\$2,365,897	\$4,516,516	\$365,034
	45,575,107	Ų-1,131,-10 <u>1</u>	Ų-1,131,10 <u>2</u>	42,505,037	Ç4,510,510	\$505,05 4
Operating Expenses: 5310000 - Professional Services	393,652	889,395	989,887	683,396	943,235	53,840
5340000 - Professional Services	109,930	354,100	354,100	253,809	304,100	-50,000
540000 - Travel And Per Diem	6,223	26,190	6,190	1,915	9,190	-17,000
5410000 - Communications	491,562	643,379	643,379	362,710	566,179	-77,200
5420000 - Communications 5420000 - Freight & Postage Services	72	450	450	16	200	-250
5450000 - Freight & Postage Services	11,768	10,056	10,056	10,056	10,937	881
5460000 - Repair & Maintenance Svcs	1,946,993	2,588,505	2,693,623	2,157,255	2,872,160	283,655
5462000 - Rep & Maint-automotive	341	2,388,303	2,093,023	771	2,872,100	0
5470000 - Printing And Binding	90	150	150	15	150	0
5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	12,457	14,866	14,866	14,866	15,315	449
	1,364	1,941	1,941	1,941	1,941	0
5490503 - OH-Dental Insurance	2,069	2,226	2,226	2,226	2,293	67
5490504 – OH-Health Insurance	10,309	10,494	10,494	10,494	10,811	317
5490505 – OH-Life/AD&D, STD, LTD	2,508	2,552	2,552	2,552	2,619	67
5490509 - OH-Fleet Oversight	0	388	388	388	360	-28
5490511 - OH-Fleet Fuel	0	720	720	0	1,492	772
5511000 - Office Supplies	1,925	1,600	1,600	670	1,600	0
5512000 - Office Equipment	18,757	21,600	21,600	15,432	20,600	-1,000
5520000 - Operating Supplies	39,249	43,800	43,800	32,868	48,000	4,200
5520010 - Computer Software	59,481	271,777	271,777	114,414	340,423	68,646
5520011 - Computer Software, SAAS	3,357	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	232,179	215,300	215,300	26,611	212,500	-2,800
5520021 - Computer Hardware, Operating	38,813	67,500	57,500	43,257	67,500	0
5521000 - Gas & Oil	2,435	2,500	2,500	1,083	2,500	0
	9,957	3,549	3,549	851	3,549	0
5540000 - Books,pubs,subs & Membership		5,050	5,050	300	9,050	4,000
5541000 - Registration Fees	2,375					
'' '	2,375 45,487	106,500	82,500	29,458	116,000	9,500

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5628000 - Buildings Improvements	48,272	0	10,000	0	10,000	10,000
5640000 - Machinery & Equipment	22,982	44,500	46,037	8,363	44,500	0
5640020 - Computer Hardware, Capital	418,994	556,500	589,390	272,430	741,429	184,929
5650000 - Construction In Progress	56,032	0	442,997	0	0	0
5680010 - Computer Software, Capital	77,480	521,000	621,740	0	450,000	-71,000
Capital Outlay:	\$623,760	\$1,122,000	\$1,710,164	\$280,793	\$1,245,929	\$123,929
TOTAL EXPENDITURES:	\$7,442,220	\$10,560,070	\$11,299,844	\$6,414,045	\$11,327,149	\$767,079

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

TRENDS & ISSUES

The Office of Management and Budget includes the offices of Budget - 1241 and Special Assessments - 1242.

Personal Services supports 15.10 FTEs which is an increase of 1 FTE over the FY19 Adopted Budget due to the County Manager recommending a new Special Assessments Inspector I position to be included in the new fiscal year, which is supported by the Neighborhood Serving MSBUs. Personal Services increased \$188,740 due to the recommended position as well as the following:

- Retirement and Workers' Compensation which were adjusted based on rates set by the State
- Health and Dental Insurances increased as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$20,222 primarily due to an increase in Insurance for prior year claims, Gas & Oil, Computer Hardware for the above mentioned new position as well as a new copier lease and increases for legal ads.

Capital Outlay includes a request for a vehicle for the above mentioned recommended new position.

Overall, this department increased \$233,961 from the FY19 Adopted Budget.

REVENUES

This department is funded by the General Fund and from various entities. The Municipal Service Taxing Units (MSTUs), Municipal Service Benefits Units (MSBUs), Common Facilities Districts (CFDs), and Independent Special Districts provide revenue to compensate the General Fund for administrative support and services provided.

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	644,690	877,875	875,482	503,201	984,568	106,693
5130001 - Vacancy Factor	0	-15,362	-15,362	0	-17,231	-1,869
5140000 - Overtime	16	0	0	9	0	0
5140003 - Overtime- Disaster Relief	148	0	0	0	0	0
5160000 - Compensated Annual Leave	30,257	0	0	26,961	0	0
5160010 - Compensated Ann Leave Payoff	9,140	0	0	0	0	0
5160020 - Compensated Admin Leave	9,694	0	0	9,754	0	0
5170000 - Compensated Sick Leave	21,092	0	0	15,817	0	0
5210000 - Fica Taxes	52,433	67,161	67,161	40,685	75,323	8,162
5220000 - Retirement Contributions	78,102	93,746	93,746	62,502	107,088	13,342
5230000 - Health Insurance	136,967	168,364	168,364	94,076	228,092	59,728
5231000 - Life Insurance	828	826	826	567	925	99
5232000 - Dental Insurance	2,546	2,767	2,767	1,773	3,950	1,183
5233000 - Lt Disability Insurance	1,112	1,447	1,447	825	1,623	176
5233100 - St Disability Insurance	2,061	1,931	1,931	1,467	2,161	230
5240000 - Workers' Compensation	3,397	4,084	4,084	2,846	5,080	996
5250000 - Unemployment Compensation	1,488	0	0	413	0	0
Personal Services:	\$993,972	\$1,202,839	\$1,200,446	\$760,898	\$1,391,579	\$188,740
Operating Expenses:						
5400000 - Travel And Per Diem	1,124	1,200	1,200	0	1,200	0
5410000 - Communications	791	672	672	361	1,308	636
5420000 - Freight & Postage Services	1,943	1,121	1,121	718	1,121	0
5440000 - Rentals And Leases	0	0	0	0	2,240	2,240
5450000 - Insurance	4,952	3,566	3,566	3,566	9,574	6,008
5460000 - Repair & Maintenance Svcs	1,465	5,650	5,650	228	6,400	750
5462000 - Rep & Maint-automotive	745	1,000	1,000	467	1,500	500
5470000 - Printing And Binding	325	55	55	106	200	145
5490000 - Oth Current Chgs & Obligations	6,070	8,500	8,500	3,892	10,000	1,500
5490011 - Cash over/shorts	0	0	0	1	0	0
5490501 - OH-Workers' Compensation	4,430	4,900	4,900	4,900	5,648	748
5490502 - OH-Property & Liability Insuranc	574	688	688	688	688	0
5490503 - OH-Dental Insurance	736	733	733	733	845	112
5490504 – OH-Health Insurance	3,665	3,459	3,459	3,459	3,987	528
5490505 – OH-Life/AD&D, STD, LTD	892	747	747	747	861	114
5490509 - OH-Fleet Oversight	0	194	194	194	180	-14
5490511 - OH-Fleet Fuel	0	360	360	0	746	386
5511000 - Office Supplies	4,240	4,305	4,305	1,370	4,130	-175
5520000 - Operating Supplies	501	700	700	332	1,490	790
5520010 - Computer Software	0	0	2,393	2,392	0	0
5520020 - Computer Hardware, Non-Capit	0	0	0	0	1,744	1,744
5521000 - Gas & Oil	5,759	5,000	5,000	3,357	9,000	4,000
5540000 - Books, pubs, subs & Membership	507	980	980	350	1,090	110
5541000 - Registration Fees	45	680	680	195	780	100
-	64	3,000	3,000	325	3,000	0
5550000 - Training				-		
Operating Expenses:	\$38,828	\$47,510	\$49,903	\$28,381	\$67,732	\$20,222
	\$38,828	\$47,510	\$49,903	\$28,381	\$67,732	\$20,222

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:	\$0	\$0	\$0	\$0	\$24,999	\$24,999
TOTAL EXPENDITURES:	\$1,032,800	\$1,250,349	\$1,250,349	\$789,279	\$1,484,310	\$233,961

DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER

TRENDS & ISSUES

The Office of the Comptroller is responsible for financial reporting, vendor and payroll disbursements, accounts receivable, banking, fixed assets, tax collection, and audits. Personal Services supports 22.20 FTEs, which is an increase of 0.05 FTEs from the FY19 Adopted Budget to reflect the anticipated work effort for the next fiscal year. Personal Services increased 5.25% due to the following:

- Increase in FTEs as noted above as well as mid-year staffing changes
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased 16.05% from the FY19 Adopted Budget.

Overall, this budget reflects an increase of 5.85% over the FY19 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,028,964	1,341,554	1,341,554	774,276	1,391,054	49,500
5130001 - Vacancy Factor	0	-23,476	-23,476	0	-24,343	-867
5140000 - Overtime	613	0	0	885	0	0
5150300 - Class C Meals	13	0	0	16	0	0
5160000 - Compensated Annual Leave	50,356	0	0	28,139	0	0
5160010 - Compensated Ann Leave Payoff	4,995	0	0	12,380	0	0
5160020 - Compensated Admin Leave	16,457	0	0	14,262	0	0
5170000 - Compensated Sick Leave	38,401	0	0	37,214	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	7,859	0	0
5210000 - Fica Taxes	82,432	102,632	102,632	62,730	106,421	3,789
5220000 - Retirement Contributions	114,126	134,183	134,183	90,571	139,850	5,667
5230000 - Health Insurance	273,401	317,361	317,361	190,783	357,891	40,530
5231000 - Life Insurance	1,323	1,264	1,264	926	1,309	45
5232000 - Dental Insurance	5,385	5,894	5,894	3,792	6,681	787
5233000 - Lt Disability Insurance	1,773	2,217	2,217	1,349	2,295	78
5233100 - St Disability Insurance	3,269	2,951	2,951	2,413	3,054	103
5240000 - Workers' Compensation	2,620	3,086	3,086	2,010	2,506	-580
5250000 - Unemployment Compensation	2,685	0	0	217	0	0
Personal Services:	\$1,626,813	\$1,887,666	\$1,887,666	\$1,229,821	\$1,986,718	\$99,052
	71,020,013	\$1,007,000	71,007,000	71,223,021	71,500,710	333,032
Operating Expenses: 5310000 - Professional Services	E9 497	0	0	0	0	0
5340000 - Professional Services	58,487 51,977	60,175	60,175	55,684	67,675	7,500
540000 - Other Contractual Services	87	250	250	180	400	150
5410000 - Communications	225	450	450	255	450	0
5420000 - Communications 5420000 - Freight & Postage Services	7,035	7,100	7,100	4,285	7,400	300
5440000 - Rentals And Leases	3,479	3,700	3,700	2,435	3,700	0
5450000 - Insurance	6,365	5,618	5,618	5,618	5,419	-199
3430000 - IIISUI alice	0,505	2,010	2.010		3,419	
E460000 Panair & Maintananca Succ	240		•			
5460000 - Repair & Maintenance Svcs	340	415	415	340	340	-75
5462000 - Rep & Maint-automotive	421	415 300	415 300	340	340 300	-75 0
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding	421 2,019	415 300 2,125	415 300 2,125	340 0 4,273	340 300 3,285	-75 0 1,160
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations	421 2,019 865	415 300 2,125 725	415 300 2,125 725	340 0 4,273 877	340 300 3,285 865	-75 0 1,160 140
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation	421 2,019 865 6,634	415 300 2,125 725 8,284	415 300 2,125 725 8,284	340 0 4,273 877 8,284	340 300 3,285 865 8,303	-75 0 1,160 140 19
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	421 2,019 865 6,634 738	415 300 2,125 725 8,284 1,085	415 300 2,125 725 8,284 1,085	340 0 4,273 877 8,284 1,085	340 300 3,285 865 8,303 1,085	-75 0 1,160 140 19
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance	421 2,019 865 6,634 738 1,103	415 300 2,125 725 8,284 1,085 1,240	415 300 2,125 725 8,284 1,085 1,240	340 0 4,273 877 8,284 1,085 1,240	340 300 3,285 865 8,303 1,085 1,244	-75 0 1,160 140 19 0
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance	421 2,019 865 6,634 738 1,103 5,490	415 300 2,125 725 8,284 1,085 1,240 5,848	415 300 2,125 725 8,284 1,085 1,240 5,848	340 0 4,273 877 8,284 1,085 1,240 5,848	340 300 3,285 865 8,303 1,085 1,244 5,860	-75 0 1,160 140 19 0 4
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD	421 2,019 865 6,634 738 1,103 5,490 1,335	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263	415 300 2,125 725 8,284 1,085 1,240 5,848	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263	340 300 3,285 865 8,303 1,085 1,244 5,860	-75 0 1,160 140 19 0 4 12
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight	421 2,019 865 6,634 738 1,103 5,490 1,335	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265	-75 0 1,160 140 19 0 4 12 2
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel	421 2,019 865 6,634 738 1,103 5,490 1,335 0	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373	-75 0 1,160 140 19 0 4 12 2 -7 193
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies	421 2,019 865 6,634 738 1,103 5,490 1,335 0 0 11,896	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0 3,575	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373 8,000	-75 0 1,160 140 19 0 4 12 2 -7 193 0
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Office Equipment	421 2,019 865 6,634 738 1,103 5,490 1,335 0 0 11,896	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0 3,575 356	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373 8,000	-75 0 1,160 140 19 0 4 12 2 -7 193 0 0
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Operating Supplies	421 2,019 865 6,634 738 1,103 5,490 1,335 0 0 11,896 0	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0 3,575 356 1,563	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373 8,000 0 7,700	-75 0 1,160 140 19 0 4 12 2 -7 193 0 0 6,700
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Operating Supplies 5521000 - Gas & Oil	421 2,019 865 6,634 738 1,103 5,490 1,335 0 0 11,896 0 466 0	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0 3,575 356 1,563 0	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373 8,000 0 7,700 200	-75 0 1,160 140 19 0 4 12 2 -7 193 0 0 6,700
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Operating Supplies 5521000 - Gas & Oil 5540000 - Books, pubs, subs & Membership	421 2,019 865 6,634 738 1,103 5,490 1,335 0 0 11,896 0 466 0 1,851	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200 2,403	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200 2,403	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0 3,575 356 1,563 0 1,829	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373 8,000 0 7,700 200 2,463	-75 0 1,160 140 19 0 4 12 2 -7 193 0 0 6,700 0 60
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies 5521000 - Gas & Oil 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees	421 2,019 865 6,634 738 1,103 5,490 1,335 0 0 11,896 0 466 0 1,851 3,198	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200 2,403 750	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200 2,403 750	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0 3,575 356 1,563 0 1,829 0	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373 8,000 0 7,700 200 2,463 2,700	-75 0 1,160 140 19 0 4 12 2 -7 193 0 0 6,700 0 60 1,950
5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Fuel 5511000 - Office Supplies 5512000 - Operating Supplies 5521000 - Gas & Oil 5540000 - Books, pubs, subs & Membership	421 2,019 865 6,634 738 1,103 5,490 1,335 0 0 11,896 0 466 0 1,851	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200 2,403	415 300 2,125 725 8,284 1,085 1,240 5,848 1,263 97 180 8,000 0 1,000 200 2,403	340 0 4,273 877 8,284 1,085 1,240 5,848 1,263 97 0 3,575 356 1,563 0 1,829	340 300 3,285 865 8,303 1,085 1,244 5,860 1,265 90 373 8,000 0 7,700 200 2,463	-75 0 1,160 140 19 0 4 12 2 -7 193 0 0 6,700 0 60

DEPARTMENT SUMMARY - OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
TOTAL EXPENDITURES:	\$1,790,824	\$1,999,274	\$1,999,274	\$1,328,909	\$2,116,235	\$116,961

DEPARTMENT SUMMARY -

OTHER GOVERNMENT SUPPORT SERVICES

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund.

Grants & Aids remains the same as the FY19 Adopted Budget.

Transfers Out supports funding for debt services, road resurfacing, transportation, funding for the East 192 CRA for community redevelopment purposes and the West 192 Development Authority, along with funding for the intergovernmental radio system and fire subsidies.

Reserves-Operating is comprised of Reserves for Cash to offset the timing of revenue receipts and short-term cash flow variations and Reserves for Contingency for the required HCRA obligation and program to provide mobility fee credits for eligible affordable housing projects. Reserves for Capital includes the funds specified for the Roadway Bank, but also sets funds aside for anticipated needs. Reserves Assigned has been reduced in accordance with the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses and also includes funds reserved for the Supervisor of Elections to provide funding for secured storage for voting equipment. Reserves for Stability remains the same as FY19 Adopted Budget.

REVENUES

This cost center is supported by General Fund.

DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	309,497	250,000	384,803	211,921	250,000	0
Grants and Aids:	\$309,497	\$250,000	\$384,803	\$211,921	\$250,000	\$0
Transfers Out:						
5910010 - Transfers Out to DAT	7,100,454	10,513,964	9,920,599	7,588,791	10,932,915	418,951
5910102 - Tran Out-transportation Trust	2,141,421	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	57,293	133,529	133,529	100,147	219,334	85,805
5910134 - Tran Out - Fire	3,674,677	3,918,317	4,044,781	4,044,781	4,171,447	253,130
5910137 - Tran Out HOME Fund	53,598	53,598	0	0	0	-53,598
5910149 - Tran Out E192	349,776	761,824	450,058	450,058	568,385	-193,439
5910150 - Tran Out W192	4,088,144	5,515,095	5,464,083	5,464,083	6,115,822	600,727
5910154 - Tran Out-constitutional Gas Tx	2,732,832	1,479,083	1,479,083	1,109,312	5,290,953	3,811,870
5910158 - Tran Out-intergov Radio Commu	261,355	333,411	333,411	250,058	621,431	288,020
5910189 - Tran Out - 2nd LOFT	2,456,215	0	0	0	0	0
5910211 - Tran Out Sales Tax Rev 2015A	0	3,333,927	3,333,927	1,666,964	3,354,609	20,682
5910236 - Tran Out Debt Svc	774,482	774,447	774,447	387,224	4,039,493	3,265,046
5910242 - Transfers Out Fund 242	0	0	0	0	1,318,789	1,318,789
5910245 - Tran Out Sales Tax Rev Ref Bond	3,922,881	4,016,127	4,016,127	2,008,064	4,016,142	15
5910246 - Tran Out Fund 246	1,440,976	1,459,618	1,468,832	729,809	1,482,834	23,216
5910306 - Tran Out-local Opt Infra Sales	1,942,252	0	0	0	0	0
5910315 - Tran Out-General Capital Outlay	4,186,939	0	4,012,000	2,006,000	0	0
5910510 - Tran Out Fleet	19,749	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	77,280	77,280	57,960	26,880	-50,400
Transfers Out:	\$35,203,044	\$32,370,220	\$35,508,157	\$25,863,249	\$42,159,034	\$9,788,814
Reserves - Operating:						
5990010 - Reserve For Cash	0	40,335,331	40,335,331	0	43,956,794	3,621,463
5990020 - Reserve For Contingency	0	6,059,504	7,114,916	0	16,276,456	10,216,952
Reserves - Operating:	\$0	\$46,394,835	\$47,450,247	\$0	\$60,233,250	\$13,838,415
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	0	0	0	11,613,743	11,613,743
Reserves - Capital:	\$0	\$0	\$0	\$0	\$11,613,743	\$11,613,743
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,220,039	10,220,039	0	3,898,107	-6,321,932
Reserves - Assigned:	\$0	\$10,220,039	\$10,220,039	\$0	\$3,898,107	-\$6,321,932
Reserves - Restricted:						
5990070 - Reserves Restricted	0	69,510	69,510	0	0	-69,510
Reserves - Restricted:	\$0	\$69,510	\$69,510	\$0	\$0	-\$69,510
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,326,332	1,326,332	0	1,326,332	0
Reserves - Stability:	\$0	\$1,326,332	\$1,326,332	\$0	\$1,326,332	\$0
TOTAL EXPENDITURES:	\$35,512,541	\$90,630,936	\$94,959,088	\$26,075,170	\$119,480,466	\$28,849,530

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards.

Personal Services supports 14.15 FTEs, which remains unchanged from FY19. Beginning in FY20, Procurement anticipates that four Procurement Analyst positions will fulfill the requirements necessary to qualify for upgrade to the next level. As a result, Personal Services increased 7.29% due to including a lump sum amount for the four existing Procurement Analysts (I & II) at their next level as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased 16.03% from the FY19 Adopted Budget mainly due to insurance costs and training.

Overall, this budget increased 7.61% over FY19 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - PROCUREMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	762,679	908,982	908,982	592,780	952,631	43,649
5130001 - Vacancy Factor	0	-15,905	-15,905	0	-16,672	-767
5150300 - Class C Meals	15	0	0	17	0	0
5160000 - Compensated Annual Leave	50,333	0	0	35,466	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,663	0	0
5160020 - Compensated Admin Leave	8,474	0	0	6,250	0	0
5170000 - Compensated Sick Leave	31,962	0	0	21,222	0	0
5210000 - Fica Taxes	64,358	69,537	69,537	48,468	72,879	3,342
5220000 - Retirement Contributions	79,804	86,218	86,218	75,547	110,198	23,980
5230000 - Health Insurance	143,891	145,544	145,544	103,844	163,070	17,526
5231000 - Life Insurance	1,059	855	855	722	896	41
5232000 - Dental Insurance	3,642	3,814	3,814	2,722	4,142	328
5233000 - Lt Disability Insurance	1,422	1,500	1,500	1,051	1,573	73
5233100 - St Disability Insurance	2,621	2,002	2,002	1,882	2,091	89
5240000 - Workers' Compensation	1,959	2,089	2,089	1,514	1,715	-374
Personal Services:	\$1,152,220	\$1,204,636	\$1,204,636	\$895,147	\$1,292,523	\$87,887
Operating Expenses:						
5400000 - Travel And Per Diem	1,819	1,500	1,500	1,171	1,500	0
5420000 - Freight & Postage Services	1,916	1,500	1,500	1,269	1,800	300
5440000 - Rentals And Leases	5,077	5,500	5,500	3,270	5,500	0
5450000 - Insurance	3,812	3,290	3,290	3,290	8,656	5,366
5470000 - Printing And Binding	3,869	2,000	2,000	831	2,000	0
5490000 - Oth Current Chgs & Obligations	6,591	5,500	5,500	4,995	6,000	500
5490501 - OH-Workers' Compensation	4,445	5,292	5,292	5,292	5,292	0
5490502 - OH-Property & Liability Insuranc	442	635	635	635	635	0
5490503 - OH-Dental Insurance	738	792	792	792	792	0
5490504 – OH-Health Insurance	3,678	3,736	3,736	3,736	3,736	0
5490505 – OH-Life/AD&D, STD, LTD	895	807	807	807	864	57
5511000 - Office Supplies	4,290	3,000	3,000	2,154	3,000	0
5512000 - Office Equipment	2,623	0	0	0	1,000	1,000
5520000 - Operating Supplies	1,216	2,500	2,500	169	1,500	-1,000
5540000 - Books,pubs,subs & Membership	2,479	3,000	3,000	2,032	3,000	0
5541000 - Registration Fees	1,525	2,000	2,000	2,570	2,000	0
5550000 - Training	5,239	4,000	4,000	990	5,000	1,000
Operating Expenses:	\$50,654	\$45,052	\$45,052	\$34,003	\$52,275	\$7,223
TOTAL EXPENDITURES:	\$1,202,874	\$1,249,688	\$1,249,688	\$929,150	\$1,344,798	\$95,110

DEPARTMENT SUMMARY – PUBLIC DEFENDER

TRENDS & ISSUES

The Public Defender's Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008.

The budget reflects funding for communication services and other operating expenses, which remains unchanged from the FY19 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - PUBLIC DEFENDER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,659	2,000	2,000	3,074	2,000	0
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	216	1,000	0
5520000 - Operating Supplies	75	4,000	4,000	0	4,000	0
Operating Expenses:	\$6,734	\$7,000	\$7,000	\$3,290	\$7,000	\$0
TOTAL EXPENDITURES:	\$6,734	\$7,000	\$7,000	\$3,290	\$7,000	\$0

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Facilities Management (4125), Construction Management (4123), Mowing (4158), Small Engine Repair (4136), Lakes Management (1417), Mosquito Control (1418) and Hoagland Industrial Park (4129). A total of 74.25 FTEs are allocated to the Public Works Department in the General Fund which is an increase of 3.50 FTE from the FY19 Adopted Budget due to a mid-year re-allocation of a Project Accountant to assist with projects assigned to Construction Management and the County Manager recommending the addition of 2 positions identified below. Overall, Personal Services increased \$395,042 primarily due to the following:

- County Manager recommendation for inclusion of:
 - 1) Maintenance Technician in Facilities Management (4125)
 - 2) Mowing and Landscaping Supervisor in the Mowing Unit (4158)
- Mid-year staffing adjustment
- Worker's Compensation and Retirement adjustments based on rates set by the State
- Health, Dental and Life Insurance as well as Short and Long Term Disability benefits which will be finalized after Open Enrollment
- Recommended across the board adjustment for eligible employees

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance and cleaning services for all County buildings. The County Manager has recommended an additional Maintenance Technician due to the increase in the number of facilities being maintained. The total request for FY20 is \$13,895,679 which is an increase of \$424,569 from the FY19 Adopted Budget primarily due to capital outlay requests for a roof replacement offset by decreased costs in Repair & Maintenance due to projects being completed in FY19.

The Mowing Unit (4158) was established to centralize contract management for mowing. Due to the increase in the number of contracts and areas being mowed, the County Manager has recommended an additional Mowing and Landscaping Supervisor position to support the unit's efforts. The total request for FY20 is \$3,894,979 and reflects an increase of \$404,596 from the FY19 Adopted Budget largely due to higher contractual costs for mowing services.

The Small Engine Repair (4136) office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The total request for FY20 is \$162,732 which is an increase of \$5,753 from the FY19 Adopted Budget.

Construction Management (4123) manages the vertical construction for Osceola County and oversees the design and construction of new County projects and renovations to ensure quality, timely and fiscally responsible delivery. The total FY20 request for FY20 is \$831,532 which is a decrease of \$392,663 from the FY19 Adopted Budget mostly due to a decrease in Professional Services costs associated with the Jail plan site improvement study which was budgeted for FY19.

Lakes Management (1417) is responsible for the coordination with local, state and federal agencies in the management of the County's lakes and waterways. The total FY20 request for FY20 is \$410,213 which reflects an overall increase of \$16,022 from the FY19 Adopted Budget primarily due to the Bathymetric Survey equipment which was budgeted in FY19 and is partially offset by a request for a new vehicle.

Mosquito Control (1418) is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification (surveillance), control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspection for customer service requests. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach to control mosquitoes throughout Osceola County. The total FY20 request is \$1,659,159 which is an increase of \$1,016,054 primarily due to carrying forward an estimated balance from the prior year as required by State Statutes, capital outlay request for a new service vehicle, and renovations to their building.

The Hoagland Industrial Park (4129) office was established to track costs for Hoagland Industrial Park operations. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project. The total FY20 request is \$230,028 which is an increase of \$40,728 from the FY19 Adopted Budget due to an estimated balance from the prior year.

REVENUES

The General Fund directly support several areas of the Public Works department including Facilities Management, Construction Management, Hoagland Industrial Park, Mowing, Small Engine Repair, Lakes Management and Mosquito Control. Mosquito Control is also supported by grant funding and Hoagland Industrial Park is also supported by lease revenues.

DEPARTMENT SUMMARY - PUBLIC WORKS

						
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,923,800	3,474,625	3,474,625	2,218,985	3,735,321	260,696
5120002 - Disaster Relief	15,137	0	0	4,175	0	0
5130000 - Other Salaries & Wages	36,594	0	0	21,374	0	0
5130001 - Vacancy Factor	0	-62,135	-62,135	0	-66,736	-4,601
5140000 - Overtime	103,670	76,100	76,100	62,566	78,100	2,000
5140003 - Overtime- Disaster Relief	7,712	0	0	10,472	0	0
5150300 - Class C Meals	132	0	0	0	0	0
5160000 - Compensated Annual Leave	198,263	0	0	129,217	0	0
5160010 - Compensated Ann Leave Payoff	26,322	0	0	20,384	0	0
5160020 - Compensated Admin Leave	21,879	0	0	16,724	0	0
5170000 - Compensated Sick Leave	131,913	0	0	91,020	0	0
5170010 - Compensated Sick Leave Payoff	37,660	0	0	31,572	0	0
5210000 - Fica Taxes	256,648	271,644	271,644	189,465	291,722	20,078
5220000 - Retirement Contributions	303,573	308,190	308,190	238,326	358,673	50,483
5230000 - Health Insurance	769,537	807,158	807,158	518,335	878,540	71,382
5231000 - Life Insurance	3,936	3,340	3,340	2,629	3,586	246
5232000 - Dental Insurance	18,072	18,790	18,790	12,944	21,248	2,458
5233000 - Lt Disability Insurance	5,285	5,859	5,859	3,821	6,294	435
5233100 - St Disability Insurance	9,751	7,816	7,816	6,849	8,391	575
5240000 - Workers' Compensation	140,664	149,040	149,040	107,288	140,330	-8,710
·				-51,255	- 10/222	
Personal Services:	\$5,010,547	\$5,060,427	\$5,060,427	\$3,686,145	\$5,455,469	\$395,042
Operating Expenses:						
5310000 - Professional Services	630,871	701,000	722,000	75,595	221,000	-480,000
5310006 - Legal Fees	80	0	0	0	0	0
				0		200
5314000 - Medical Svcs	0	0	0	-	200	
5340000 - Other Contractual Services	3,606,301	4,353,024	4,362,281	2,368,998	4,588,651	235,627
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra	3,606,301 -73,957	4,353,024 -74,951	4,362,281 -74,951	2,368,998 -49,305	4,588,651 -74,951	235,627 0
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem	3,606,301 -73,957 1,064	4,353,024 -74,951 3,925	4,362,281 -74,951 3,925	2,368,998 -49,305 2,071	4,588,651 -74,951 5,520	235,627 0 1,595
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications	3,606,301 -73,957 1,064 41,028	4,353,024 -74,951 3,925 46,925	4,362,281 -74,951 3,925 46,925	2,368,998 -49,305 2,071 27,007	4,588,651 -74,951 5,520 50,500	235,627 0 1,595 3,575
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services	3,606,301 -73,957 1,064 41,028 1,113	4,353,024 -74,951 3,925 46,925 695	4,362,281 -74,951 3,925 46,925 695	2,368,998 -49,305 2,071 27,007 208	4,588,651 -74,951 5,520 50,500 715	235,627 0 1,595 3,575 20
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services	3,606,301 -73,957 1,064 41,028 1,113 3,258,575	4,353,024 -74,951 3,925 46,925 695 3,386,375	4,362,281 -74,951 3,925 46,925 695 3,386,375	2,368,998 -49,305 2,071 27,007 208 1,880,910	4,588,651 -74,951 5,520 50,500 715 3,357,748	235,627 0 1,595 3,575 20 -28,627
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880	235,627 0 1,595 3,575 20 -28,627 42,900
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes 5490501 - OH-Workers' Compensation	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0 22,428	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0 0 26,834	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0 26,834	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66 26,834	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0 27,768	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0 0 934
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0 22,428 25,509	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0 26,834 42,241	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0 26,834 42,241	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66 26,834 42,241	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0 27,768 42,241	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0 0 934 0
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0 22,428 25,509 3,724	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0 26,834 42,241 4,016	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0 26,834 42,241 4,016	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66 26,834 42,241 4,016	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0 27,768 42,241 4,118	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0 0 934 0 102
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0 22,428 25,509 3,724 18,559	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0 26,834 42,241 4,016 18,944	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0 26,834 42,241 4,016 18,944	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66 26,834 42,241 4,016 18,944	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0 27,768 42,241 4,118 19,418	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0 0 934 0 102 474
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0 22,428 25,509 3,724 18,559 5,414	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0 26,834 42,241 4,016 18,944 4,920	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0 26,834 42,241 4,016 18,944 4,920	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66 26,834 42,241 4,016 18,944 4,920	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0 27,768 42,241 4,118 19,418 5,177	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0 0 934 0 102 474 257
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0 22,428 25,509 3,724 18,559 5,414 0	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0 26,834 42,241 4,016 18,944 4,920 4,850	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0 26,834 42,241 4,016 18,944 4,920 4,850	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66 26,834 42,241 4,016 18,944 4,920 4,850	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0 27,768 42,241 4,118 19,418 5,177 5,082	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0 0 934 0 102 474 257 232
5340000 - Other Contractual Services 5349999 - Oth Svcs - Contra 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490019 - Hurricane Irma Allocation 5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance	3,606,301 -73,957 1,064 41,028 1,113 3,258,575 24,845 220,208 3,444,603 9,000 39,085 95 104,170 -29,509 0 22,428 25,509 3,724 18,559 5,414	4,353,024 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 4,833,390 0 64,740 6,800 7,424 0 0 26,834 42,241 4,016 18,944 4,920	4,362,281 -74,951 3,925 46,925 695 3,386,375 31,980 251,498 5,967,249 0 64,740 12,800 241,559 0 0 26,834 42,241 4,016 18,944 4,920	2,368,998 -49,305 2,071 27,007 208 1,880,910 17,177 251,498 2,178,242 0 39,212 7,889 6,167 0 66 26,834 42,241 4,016 18,944 4,920	4,588,651 -74,951 5,520 50,500 715 3,357,748 74,880 217,587 4,241,990 75,000 57,590 6,975 563,147 0 0 27,768 42,241 4,118 19,418 5,177	235,627 0 1,595 3,575 20 -28,627 42,900 -33,911 -591,400 75,000 -7,150 175 555,723 0 0 934 0 102 474 257

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	3,184	0	0	1,577	2,370	2,370
5520000 - Operating Supplies	53,058	68,235	118,235	64,612	62,462	-5,773
5520010 - Computer Software	0	0	12,000	8,510	0	0
5520020 - Computer Hardware, Non-Capit	2,548	1,200	5,938	3,373	310	-890
5521000 - Gas & Oil	207,730	227,844	227,844	119,949	239,827	11,983
5522000 - Chemicals	122,155	28,147	28,147	8,705	32,481	4,334
5524500 - Cleaning Supplies	6,197	7,000	7,000	3,540	7,000	0
5525000 - Tools	7,101	7,925	7,925	5,994	10,250	2,325
5525500 - Allowance	0	0	0	292	0	0
5528000 - Medicine	169	375	375	346	375	0
5540000 - Books,pubs,subs & Membership	5,086	11,975	13,075	15,362	14,355	2,380
5541000 - Registration Fees	0	2,000	2,000	0	2,000	0
5550000 - Training	1,142	1,935	1,935	2,221	4,386	2,451
Operating Expenses:	\$11,773,906	\$14,091,316	\$15,564,405	\$7,151,315	\$13,894,056	-\$197,260
Capital Outlay:						
5628000 - Buildings Improvements	6,215	280,000	119,682	64,548	1,053,600	773,600
5640000 - Machinery & Equipment	27,650	131,000	151,381	89,741	105,000	-26,000
5640020 - Computer Hardware, Capital	0	6,520	4,782	4,780	0	-6,520
5640100 - Vehicles	0	0	0	0	49,998	49,998
5650000 - Construction In Progress	0	0	0	0	500,000	500,000
Capital Outlay:	\$33,865	\$417,520	\$275,845	\$159,069	\$1,708,598	\$1,291,078
Grants and Aids:						
5820000 - Aids To Private Organization	0	0	28,000	0	0	0
Grants and Aids:	\$0	\$0	\$28,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$16,818,319	\$19,569,263	\$20,928,677	\$10,996,530	\$21,058,123	\$1,488,860

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. Seeking justice means aggressively charging and trying not only the easy or sure winners, but also those tough cases in which the evidence establishes the guilt of the accused by legal and ethical standards.

Overall, the Recommended Budget increased by \$500 from the FY19 Adopted Budget mainly due to costs for communication.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - STATE ATTORNEY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	4,793	7,500	7,500	2,801	8,000	500
Operating Expenses:	\$4,793	\$7,500	\$7,500	\$2,801	\$8,000	\$500
TOTAL EXPENDITURES:	\$4,793	\$7,500	\$7,500	\$2,801	\$8,000	\$500

DEPARTMENT SUMMARY – STRATEGIC INITATIVES / ECONOMIC DEVELOPMENT

TRENDS & ISSUES

The Strategic Initiatives/Economic Development Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101), Economic Incentives (5105) and Technology Development (5115).

This Department supports 3.65 FTEs which is an increase of 0.75 FTEs from the FY19 Adopted Budget due to the reallocation of the Economic Development Manager to reflect the anticipated work effort for the next fiscal year. Personal Services increased \$78,446 primarily due to this reallocation as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased \$31,931 from the FY19 Adopted Budget primarily due to not including the estimated balance forward for qualified economic incentives at this point in time and public relation activities being moved to the Communications Department which was partially offset by an increase due to the anticipation that the NeoCity Links agreement will be renewed.

Overall, this budget increased \$34,542 from the FY19 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - STATEGIC INITIATIVES/ECONOMIC DEVELOPMENT

EXPENDITURES: Personal Services: 5120000 - Regular Salaries And Wages 5122000 - Car Allowance				YTD:	Recommended:	minus FY19 Adopted:
5120000 - Regular Salaries And Wages						
5122000 - Car Allowance	209,783	290,536	290,536	133,277	337,687	47,151
	1,050	0	0	700	0	0
5122001 - Cell Phone Allowance	225	0	0	150	0	0
5130001 - Vacancy Factor	0	-5,083	-5,083	0	-5,911	-828
5160000 - Compensated Annual Leave	12,411	0	0	2,418	0	0
5160010 - Compensated Ann Leave Payoff	8,963	0	0	1,417	0	0
5160020 - Compensated Admin Leave	2,702	0	0	0	0	0
5170000 - Compensated Sick Leave	6,399	0	0	1,398	0	0
5170010 - Compensated Sick Leave Payoff	6,678	0	0	1,512	0	0
5210000 - Fica Taxes	17,214	22,224	22,224	9,748	25,835	3,611
5220000 - Retirement Contributions	34,369	36,944	36,944	22,540	51,270	14,326
5230000 - Health Insurance	43,096	39,617	39,617	16,019	53,343	13,726
5231000 - Life Insurance	284	275	275	155	316	41
5232000 - Dental Insurance	799	635	635	344	931	296
5233000 - Lt Disability Insurance	383	479	479	226	557	78
5233100 - St Disability Insurance	698	634	634	337	742	108
5240000 - Workers' Compensation	566	670	670	322	607	-63
·						
Personal Services:	\$345,618	\$386,931	\$386,931	\$190,560	\$465,377	\$78,446
Operating Expenses:						
5310000 - Professional Services	259,456	429,200	580,855	182,302	858,200	429,000
5310006 - Legal Fees	26,098	30,000	30,000	1,420	30,000	0
5340000 - Other Contractual Services	575,312	425,906	472,807	279,200	432,000	6,094
5400000 - Travel And Per Diem	12,723	8,000	8,000	11,976	14,000	6,000
5410000 - Communications	1,614	1,560	1,560	980	1,560	0
5420000 - Freight & Postage Services	9	350	350	812	350	0
5440000 - Rentals And Leases	2,676	5,000	5,000	1,235	5,000	0
5450000 - Insurance	111,949	113,886	113,886	113,886	114,355	469
5462000 - Rep & Maint-automotive	113	500	500	0	500	0
5470000 - Printing And Binding	1,761	3,000	3,000	2,145	5,500	2,500
5480000 - Promotional Activities	18,310	22,500	22,500	11,445	22,500	0
5486000 - Promotional-Public Relat Prog	0	30,000	30,000	0	0	-30,000
5488000 - Promotional-ads/media Buys	0	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	226,030	991,098	991,098	194,016	543,750	-447,348
5490501 - OH-Workers' Compensation	1,534	1,086	1,086	1,086	1,366	280
5490502 - OH-Property & Liability Insuranc	13,003	21,982	21,982	21,982	21,982	0
5490503 - OH-Dental Insurance	254	163	163	163	205	42
5490504 – OH-Health Insurance	1,270	765	765	765	963	198
5490505 – OH-Life/AD&D, STD, LTD	310	164	164	164	207	43
5490509 - OH-Fleet Oversight	0	97	97	97	90	-7
5490511 - OH-Fleet Fuel	0	180	180	0	373	193
5511000 - Office Supplies	524	1,000	1,000	423	800	-200
5520000 - Operating Supplies	773	1,100	1,100	552	1,100	0
5521000 - Gas & Oil	382	300	300	318	300	0
5540000 - Books,pubs,subs & Membership	10,870	13,260	13,260	10,640	14,065	805
5541000 - Registration Fees	1,969	11,500	11,500	3,697	11,500	0
5550000 - Training	0	3,000	3,000	0	3,000	0
Operating Expenses:	\$1,266,940	\$2,118,597	\$2,317,153	\$839,304	\$2,086,666	-\$31,931

DEPARTMENT SUMMARY - STATEGIC INITIATIVES/ECONOMIC DEVELOPMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	3,000,000	3,000,000	5,226,658	370,750	3,000,000	0
Grants and Aids:	\$3,000,000	\$3,000,000	\$5,226,658	\$370,750	\$3,000,000	\$0
TOTAL EXPENDITURES:	\$4,612,559	\$5,505,528	\$7,930,742	\$1,400,614	\$5,552,043	\$46,515

DEPARTMENT SUMMARY - TRAFFIC EDUCATION DORI SLOSBERG

TRENDS & ISSUES

Per Ordinance 03-01, the County collects an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

REVENUES

Revenues for FY20 includes Fund Balance.

DEPARTMENT SUMMARY - TRAFFIC EDUCATION (DORI SLOSBERG)

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	236,363	282,727	260,574	49,089	252,901	-29,826
Operating Expenses:	\$236,363	\$282,727	\$260,574	\$49,089	\$252,901	-\$29,826
TOTAL EXPENDITURES:	\$236,363	\$282,727	\$260,574	\$49,089	\$252,901	-\$29,826

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

The Transportation and Transit Department in the General Fund consists of the Transit Shelter (1408) and the Mobility Fee Coordination (1405).

Transit Shelter (1408) collects fees from developers who opted-out of building a shelter per development review requirements and instead provide funding for the County to construct. The total request for FY20 is \$111,380 which is unchanged from the FY19 Adopted Budget.

Mobility Fee Coordination (1405) administers and maintains various Impact Fees including fire, parks and schools. Total FY20 request for Mobility Fee Coordination is \$100,000 which are solely attributed to charges when payments are made by credit cards. This expense is offset by the convenience fee charged on credit card transactions.

REVENUES

The General Fund directly supports both the Transit Shelter and Mobility Fee Coordination.

DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	345,057	0	0	0	0	0
5340000 - Other Contractual Services	4,677	111,380	141,578	67,482	211,380	100,000
Operating Expenses:	\$349,734	\$111,380	\$141,578	\$67,482	\$211,380	\$100,000
TOTAL EXPENDITURES:	\$349,734	\$111,380	\$141,578	\$67,482	\$211,380	\$100,000

FUND 010 – DESIGNATED AD VALOREM TAX

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year which is received through a Transfer In from the General Fund. The FY20 funding reflects a slight increase over the FY19 Adopted Budget.

REVENUES

Revenue is received through a Transfer In from the General Fund.

010-DESIGNATED AD VALOREM TAX

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							_
Transfers In		7,100,454	10,513,964	9,920,599	7,588,791	10,932,915	418,951
	Total =	7,100,454	10,513,964	9,920,599	7,588,791	10,932,915	418,951
Expenditures							
Transfers Out		7,100,454	10,513,964	9,920,599	7,588,791	10,932,915	418,951
	Total =	7,100,454	10,513,964	9,920,599	7,588,791	10,932,915	418,951
	_						

Fund 010 - Designated Ad Valorem Tax

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	7,100,454	10,513,964	9,920,599	7,588,791	10,932,915	418,951
Transfers Out:	\$7,100,454	\$10,513,964	\$9,920,599	\$7,588,791	\$10,932,915	\$418,951
TOTAL EXPENDITURES:	\$7,100,454	\$10,513,964	\$9,920,599	\$7,588,791	\$10,932,915	\$418,951

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FUND 101 – DEBT SERVICE TDT RIDA BONDS 2012

TRENDS & ISSUES

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center and to provide funding for amortized rent payments for 30 years.

REVENUES

The primary revenue source for this Fund is Fund Balance.

101-TDT RIDA TAX BOND 2012 PROJECT

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							_
Miscellaneous Revenues		1,043	0	0	952	0	0
Fund Balance	_	0	8,077,393	8,078,251	0	7,736,154	-341,239
	Total	1,043	8,077,393	8,078,251	952	7,736,154	-341,239
Expenditures							
Operating Expenses		343,049	343,049	343,049	257,287	343,049	0
Reserves - Restricted		0	7,734,344	7,735,202	0	7,393,105	-341,239
	Total =	343,049	8,077,393	8,078,251	257,287	7,736,154	-341,239

FUND 101 - TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	257,287	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$257,287	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,734,344	7,735,202	0	7,393,105	-341,239
Reserves - Restricted:	\$0	\$7,734,344	\$7,735,202	\$0	\$7,393,105	-\$341,239
TOTAL EXPENDITURES:	\$343,049	\$8,077,393	\$8,078,251	\$257,287	\$7,736,154	-\$341,239

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way. Two departments comprise this fund — Public Works and Transportation & Transit.

Personal Services support 159.10 FTEs, which is an increase of 9.50 FTEs due to an addition of an Administrative Assistant under Transportation & Transit (4143) and a decrease of .30 FTE in Traffic Engineering (4154) due to a reclassification of a Chief Engineer. Additionally, Public Works Administration (4152) decreased by .75 FTE due to the reallocation of a portion of a Project Accountant to other Public Works cost centers of which Engineering (4155) increased .25 FTE. These changes happened during FY19. For FY20, the County Manager is recommending the addition of the following positions:

- Consolidation of Traffic Signal Maintenance from the City of Kissimmee: 3 FTEs (Senior Traffic Tech Traffic Tech and Senior Foreman); these positions will be covered by payments from the City
- Striping Crew: 4 FTEs (Supervisor, Sr. Stripe Tech, and 2 Stripe Tech)
- 1 Right-of-Way Inspector
- 1 Maintenance Worker Traffic Control for existing Asphalt Repair Crew

Overall, Personal Services increased \$783,564 primarily due to the following:

- Additional recommended staff and mid-year staffing changes noted above
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health, Dental and Life Insurances as well as Short Term and Long Term Disability rates which will be finalized after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased by \$494,552 from the FY19 Adopted Budget primarily due to costs associated with Professional Services for the Sidewalk Master Plan, LAP coordination and Regional Coordination for Sunrail offset by a decrease in Repair & Maintenance Services from the City of Kissimmee.

Capital Outlay include requests for vehicles, machinery and equipment and computer hardware.

Debt Service decreased slightly which provides funding associated with Sunrail.

Overall, the FY20 Recommended Budget reflects an increase of \$1,596,963 over the FY19 Adopted Budget.

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). Estimates are based on projections at this point, but will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) to support operations as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. For FY20, the Transfer In from the General Fund is \$10,953,295. Other sources of income are interest, miscellaneous revenues, engineering fees and Fund Balance. A new source of revenue for this year is the payment from the City of Kissimmee for the County assuming the maintenance of traffic signals.

102-TRANSPORTATION TRUST FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Other Taxes	9,087,406	9,443,105	9,443,105	4,488,422	9,203,181	-239,924
Permits, Fees & Special Assessments	265,466	242,588	242,588	213,456	313,959	71,371
Intergovernmental Revenue	2,033,968	1,892,592	1,892,592	1,032,132	1,780,705	-111,887
Charges For Services	98,179	39,927	39,927	11,598	17,397	-22,530
Miscellaneous Revenues	213,314	20,000	20,000	54,895	39,920	19,920
Less 5% Statutory Reduction	0	-581,910	-581,910	0	-567,758	14,152
Transfers In	9,275,266	10,534,352	10,534,352	7,900,727	10,953,295	418,943
Other Sources	0	0	90,000	90,000	158,836	158,836
Fund Balance	0	1,597,989	3,977,025	0	2,886,071	1,288,082
Total	20,973,599	23,188,643	25,657,679	13,791,231	24,785,606	1,596,963
Expenditures						
Personal Services	9,481,694	10,488,900	10,522,447	7,292,869	11,272,464	783,564
Operating Expenses	5,209,696	8,555,960	9,165,499	4,173,853	9,050,512	494,552
Capital Outlay	142,393	614,357	712,435	651,369	498,763	-115,594
Debt Service	1,370,550	1,371,151	1,371,151	1,371,150	1,395,821	24,670
Transfers Out	2,237,856	2,158,275	2,158,275	1,618,706	2,568,046	409,771
Reserves - Assigned	0	0	1,727,872	0	0	0
Total =	18,442,189	23,188,643	25,657,679	15,107,947	24,785,606	1,596,963

Fund 102 - Transportation Trust Fund

	1 4114 102	- Transport	ation mast			
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	5,638,701	7,021,033	7,043,133	4,377,293	7,598,171	577,138
5120002 - Disaster Relief	74,201	0	0	1,163	0	0
5122000 - Car Allowance	3,229	3,150	3,150	2,100	3,150	0
5130001 - Vacancy Factor	0	-123,902	-123,902	0	-134,008	-10,106
5140000 - Overtime	81,496	58,756	58,756	46,185	59,006	250
5140003 - Overtime- Disaster Relief	21,061	0	0	3,712	0	0
5150300 - Class C Meals	12	0	0	0	0	0
5160000 - Compensated Annual Leave	344,183	0	0	236,222	0	0
5160010 - Compensated Ann Leave Payoff	16,336	0	0	52,117	0	0
5160020 - Compensated Admin Leave	47,263	0	0	37,647	0	0
5170000 - Compensated Sick Leave	208,056	0	0	165,789	0	0
5170010 - Compensated Sick Leave Payoff	5,810	0	0	40,140	0	0
5210000 - Fica Taxes	471,305	541,624	543,314	364,459	585,769	44,145
5220000 - Retirement Contributions	577,457	652,720	654,545	453,787	718,770	66,050
5230000 - Health Insurance	1,476,021	1,683,234	1,690,794	1,057,215	1,862,810	179,576
5231000 - Life Insurance	7,569	6,665	6,690	5,194	7,194	529
5232000 - Dental Insurance	36,034	40,554	40,747	26,884	44,545	3,991
5233000 - Lt Disability Insurance	10,139	11,675	11,711	7,533	12,635	960
5233100 - St Disability Insurance	18,728	15,595	15,662	13,529	16,847	1,252
5240000 - Workers' Compensation	444,094	577,796	577,847	401,900	497,575	-80,221
Personal Services:	\$9,481,694	\$10,488,900	\$10,522,447	\$7,292,869	\$11,272,464	\$783,564
	70,102,001	4 = 6 / 6 / 6 / 6	<i>+,</i>	71,202,000	7 ,-:-,::-	7
Operating Expenses: 5310000 - Professional Services	1,043,971	1,653,650	2,314,274	687,918	2,623,255	969,605
5310006 - Legal Fees	6,206	0	0	0	0	0
5340000 - Other Contractual Services	528,752	956,281	956,281	267,939	977,080	20,799
5400000 - Travel And Per Diem	3,586	10,328	10,328	8,329	12,050	1,722
5410000 - Communications	11,565	16,883	16,883	8,596	17,245	362
5420000 - Freight & Postage Services	2,564	4,150	4,150	443	4,100	-50
5430000 - Utility Services	431,246	687,687	687,687	312,995	660,594	-27,093
5440000 - Rentals And Leases	2,992	22,866	22,866	1,934	21,036	-1,830
5450000 - Insurance	139,116	328,542	328,542	328,542	330,311	1,769
5450502 - Insurance Claims - Prop & Casua	100,768	77,707	77,707	77,707	77,707	0
5460000 - Repair & Maintenance Svcs	735,695	1,655,691	1,604,606	523,198	843,738	-811,953
5460009 - Dirt Road Maintenance/Paving	17,703	0	0	0	0	0
5462000 - Rep & Maint-automotive	803,276	693,294	693,294	610,397	809,200	115,906
5470000 - Printing And Binding	965	1,220	1,220	420	1,145	-75
5470000 Trinking And Binding	303	1,220	1,220			, ,
5490000 - Oth Current Chas & Obligations	702	750	750	241		2 250
5490000 - Oth Current Chgs & Obligations	702 625	750 0	750 0	241	3,000	2,250
5490090 - Property Taxes	625	0	0	12,160	3,000 0	0
5490090 - Property Taxes 5490501 - OH-Workers' Compensation	625 47,106	0 55,949	0 55,949	12,160 55,949	3,000 0 59,129	0 3,180
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	625 47,106 18,653	0 55,949 63,411	0 55,949 63,411	12,160 55,949 63,411	3,000 0 59,129 63,411	0 3,180 0
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance	625 47,106 18,653 7,825	0 55,949 63,411 8,380	0 55,949 63,411 8,380	12,160 55,949 63,411 8,380	3,000 0 59,129 63,411 8,856	0 3,180 0 476
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance	625 47,106 18,653 7,825 38,979	0 55,949 63,411 8,380 39,492	0 55,949 63,411 8,380 39,492	12,160 55,949 63,411 8,380 39,492	3,000 0 59,129 63,411 8,856 41,736	0 3,180 0 476 2,244
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD	625 47,106 18,653 7,825 38,979 9,547	0 55,949 63,411 8,380 39,492 8,754	0 55,949 63,411 8,380 39,492 8,754	12,160 55,949 63,411 8,380 39,492 8,754	3,000 0 59,129 63,411 8,856 41,736 9,295	0 3,180 0 476 2,244 541
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight	625 47,106 18,653 7,825 38,979 9,547 0	0 55,949 63,411 8,380 39,492 8,754 15,908	0 55,949 63,411 8,380 39,492 8,754 15,908	12,160 55,949 63,411 8,380 39,492 8,754 15,908	3,000 0 59,129 63,411 8,856 41,736 9,295 16,200	0 3,180 0 476 2,244 541 292
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint	625 47,106 18,653 7,825 38,979 9,547 0 2,886	0 55,949 63,411 8,380 39,492 8,754 15,908	0 55,949 63,411 8,380 39,492 8,754 15,908 0	12,160 55,949 63,411 8,380 39,492 8,754 15,908	3,000 0 59,129 63,411 8,856 41,736 9,295 16,200 0	0 3,180 0 476 2,244 541 292
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel	625 47,106 18,653 7,825 38,979 9,547 0 2,886	0 55,949 63,411 8,380 39,492 8,754 15,908 0 29,520	0 55,949 63,411 8,380 39,492 8,754 15,908 0 29,520	12,160 55,949 63,411 8,380 39,492 8,754 15,908 0	3,000 0 59,129 63,411 8,856 41,736 9,295 16,200 0 67,140	0 3,180 0 476 2,244 541 292 0 37,620
5490090 - Property Taxes 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint	625 47,106 18,653 7,825 38,979 9,547 0 2,886	0 55,949 63,411 8,380 39,492 8,754 15,908	0 55,949 63,411 8,380 39,492 8,754 15,908 0	12,160 55,949 63,411 8,380 39,492 8,754 15,908	3,000 0 59,129 63,411 8,856 41,736 9,295 16,200 0	0 3,180 0 476 2,244 541 292

Fund 102 - Transportation Trust Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	33,117	34,333	34,333	12,309	44,343	10,010
5520010 - Computer Software	9,398	7,870	7,870	4,849	8,305	435
5520020 - Computer Hardware, Non-Capit	14,584	9,300	9,300	2,116	12,388	3,088
5521000 - Gas & Oil	501,757	462,770	462,770	300,338	537,705	74,935
5521001 - Gas & Oil- Marketing	0	0	0	354	0	0
5522000 - Chemicals	39,965	40,000	40,000	13,210	40,000	0
5524000 - Oper Supp-miscellaneous	16,369	20,600	20,600	13,467	20,600	0
5524500 - Cleaning Supplies	18	0	0	0	0	0
5525000 - Tools	18,598	24,513	24,513	13,964	41,973	17,460
5530000 - Road Materials & Supplies	433,462	1,420,964	1,420,964	618,200	1,465,340	44,376
5540000 - Books, pubs, subs & Membership	151,746	158,713	158,713	138,403	168,765	10,052
5541000 - Registration Fees	13,236	14,694	14,694	7,273	16,875	2,181
5550000 - Training	4,120	20,116	20,116	5,780	29,556	9,440
Operating Expenses:	\$5,209,696	\$8,555,960	\$9,165,499	\$4,173,853	\$9,050,512	\$494,552
Capital Outlay:						
5640000 - Machinery & Equipment	87,513	153,920	251,998	201,582	140,490	-13,430
5640020 - Computer Hardware, Capital	15,456	6,300	6,300	0	27,440	21,140
5640100 - Vehicles	0	99,300	99,300	94,952	74,997	-24,303
5650000 - Construction In Progress	34,745	354,837	354,837	354,835	255,836	-99,001
5680010 - Computer Software, Capital	4,680	0	0	0	0	0
Capital Outlay:	\$142,393	\$614,357	\$712,435	\$651,369	\$498,763	-\$115,594
Debt Service:						
5710000 - Principal	816,418	837,429	837,429	837,428	876,842	39,413
5720000 - Interest	554,132	533,722	533,722	533,722	518,979	-14,743
Debt Service:	\$1,370,550	\$1,371,151	\$1,371,151	\$1,371,150	\$1,395,821	\$24,670
Transfers Out:						
5910001 - Tran Out-general Fund	2,176,710	2,068,903	2,068,903	1,551,677	2,493,931	425,028
5910158 - Tran Out-intergov Radio Commu	18,591	20,492	20,492	15,369	23,235	2,743
5910510 - Tran Out Fleet	42,555	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	68,880	68,880	51,660	50,880	-18,000
Transfers Out:	\$2,237,856	\$2,158,275	\$2,158,275	\$1,618,706	\$2,568,046	\$409,771
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	1,727,872	0	0	0
Reserves - Assigned:	\$0	\$0	\$1,727,872	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$18,442,189	\$23,188,643	\$25,657,679	\$15,107,947	\$24,785,606	\$1,596,963

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration. For FY20, revenues will support \$70,800 of the required funding for the Drug Court program.

REVENUES

Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. FY20 total revenues are estimated to increase \$1,788 from the FY19 Adopted Budget based on current year collection trends.

103-DRUG ABUSE TREATMENT FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Judgment, Fines & Forfeits	73,417	72,644	72,644	43,548	74,526	1,882
Miscellaneous Revenues	136	0	0	99	0	0
Less 5% Statutory Reduction	0	-3,632	-3,632	0	-3,726	-94
Fund Balance	0	0	3,778	0	0	0
Total =	73,552	69,012	72,790	43,647	70,800	1,788
Expenditures						
Transfers Out	72,889	69,012	72,790	41,686	70,800	1,788
Total =	72,889	69,012	72,790	41,686	70,800	1,788

FUND 103 – DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	72,889	69,012	72,790	41,686	70,800	1,788
Transfers Out:	\$72,889	\$69,012	\$72,790	\$41,686	\$70,800	\$1,788
TOTAL EXPENDITURES:	\$72,889	\$69,012	\$72,790	\$41,686	\$70,800	\$1,788

TRENDS & ISSUES

The Tourist Development Tax Fund (Fund 104) includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non- profit owned and operated) within the boundaries of the County.

Personal Services supports 37.32 FTEs which is a decrease of 2.01 FTEs from the FY19 Adopted Budget due to allocations from the Softball Complex to Austin-Tindall Regional Park to reflect the anticipated work effort for the next fiscal year.

Overall, the net impact to Personal Services is a decrease of \$398,346 as a result of the adjustments to FTEs mentioned above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased by \$5,412,493 primarily due to allocating less of the promotional and marketing expenses for the CVB agreement to Fund 105. This Fund will support \$11,058,300 of the total (\$24,534,547) to be transferred to Osceola CVB.

Capital Outlay includes various requested FY20 CIP projects for Community Development for Osceola Heritage Park and Austin-Tindall, and Public Works for Lake Cypress Parking, Lake Cypress Shoal Removal, Lake Marian Ramp Dredging and Transportation for Trail Projects. It should be noted that those projects will be re-evaluated over the rest of the budget process. As of right now, it appears as though there is a large decrease in Capital; however, this is due to ongoing projects not being included at this time. Ongoing Capital Projects will be included later in the fiscal year to ensure their estimates are as accurate as possible.

Reserves have been established in accordance with the budget policy. Overall, the FY20 Recommended Budget reflects a decrease of \$17,513,575 from FY19, but this will change as revenues estimates, including Fund Balance, are fine-tuned and ongoing capital projects are included.

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. For FY20, it is estimated that TDT taxes will increase \$5,581,138 over the FY19 Adopted Budget based on current year's upward trend in collections. Staff will continue to review this projection and adjust throughout the budget process if appropriate. In addition, this Fund also generates interest on the Fund's balance.

104-TOURIST DEVELOPMENT TAX FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Other Taxes	38,961,142	36,342,448	36,342,448	20,933,185	41,923,586	5,581,138
Charges For Services	2,565,389	2,293,592	2,293,592	1,820,604	2,085,128	-208,464
Miscellaneous Revenues	4,797,717	457,235	457,235	2,499,690	320,000	-137,235
Less 5% Statutory Reduction	0	-1,954,663	-1,954,663	0	-2,216,435	-261,772
Transfers In	0	0	107,947	53,974	0	0
Other Sources	188,594	148,273	148,273	0	148,273	0
Fund Balance	0	56,200,624	56,048,012	0	33,713,382	-22,487,242
Total	46,512,842	93,487,509	93,442,844	25,307,453	75,973,934	-17,513,575
Expenditures						
Personal Services	2,449,863	2,357,564	2,357,564	1,540,062	1,959,218	-398,346
Operating Expenses	21,529,820	20,586,695	23,562,505	14,407,134	25,999,188	5,412,493
Capital Outlay	21,797,725	21,794,093	35,937,858	6,824,215	6,788,470	-15,005,623
Grants and Aids	200,000	0	1,000	1,000	1,000	1,000
Transfers Out	10,918,717	12,988,751	12,988,751	8,927,594	8,215,391	-4,773,360
Reserves - Operating	0	8,603,629	8,711,991	0	14,447,252	5,843,623
Reserves - Capital	0	0	27,266,800	0	2,000,000	2,000,000
Reserves - Assigned	0	20,000,000	0	0	0	-20,000,000
Reserves - Stability	0	7,156,777	5,149,975	0	16,563,415	9,406,638
Total	56,896,126	93,487,509	115,976,444	31,700,004	75,973,934	-17,513,575

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,347,377	1,648,438	1,648,438	811,916	1,356,429	-292,009
5120002 - Disaster Relief	519	0	0	0	0	0
5130000 - Other Salaries & Wages	98,615	0	0	114,872	0	0
5130001 - Vacancy Factor	0	-29,945	-29,945	0	-24,270	5,675
5140000 - Overtime	127,153	62,170	62,170	42,157	30,180	-31,990
5150300 - Class C Meals	4	0	0	8	0	0
5160000 - Compensated Annual Leave	84,447	0	0	46,182	0	0
5160010 - Compensated Ann Leave Payoff	18,141	0	0	38,518	0	0
5160020 - Compensated Admin Leave	9,422	0	0	9,332	0	0
5170000 - Compensated Sick Leave	53,786	0	0	36,028	0	0
5170010 - Compensated Sick Leave Payoff	23,305	0	0	37,558	0	0
5170020 - Sick Bank Leave	5,110	0	0	0	0	0
5210000 - Fica Taxes	132,313	130,884	130,884	85,044	106,070	-24,814
5220000 - Retirement Contributions	134,593	136,105	136,105	84,940	119,754	-16,351
5230000 - Health Insurance	327,606	328,350	328,350	178,488	309,115	-19,235
5231000 - Life Insurance	1,689	1,594	1,594	953	1,304	-290
5232000 - Dental Insurance	8,934	8,441	8,441	5,215	7,856	-585
5233000 - Lt Disability Insurance	2,260	2,823	2,823	1,381	2,285	-538
<u>'</u>		3,756	3,756	2,486	3,053	-703
5233100 - St Disability Insurance	I 4.190	J./JU I				
5233100 - St Disability Insurance 5240000 - Workers' Compensation	4,190 70,398		-		47,442	-17,506
5233100 - St Disability Insurance 5240000 - Workers' Compensation 5250000 - Unemployment Compensation	70,398 1	64,948 0	64,948	44,981	47,442 0	-17,506 0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation	70,398 1	64,948 0	64,948 0	44,981 0	0	0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services:	70,398	64,948	64,948	44,981		
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses:	70,398 1 \$2,449,863	64,948 0 \$2,357,564	64,948 0 \$2,357,564	44,981 0 \$1,540,062	0 \$1,959,218	-\$3 98,346
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services	70,398 1 \$2,449,863 669,277	64,948 0 \$2,357,564 1,176,741	64,948 0 \$2,357,564 1,449,035	44,981 0 \$1,540,062 513,071	0 \$1,959,218 1,066,491	-110,250
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees	70,398 1 \$2,449,863 669,277 28,359	64,948 0 \$2,357,564 1,176,741 0	64,948 0 \$2,357,564 1,449,035 0	44,981 0 \$1,540,062 513,071 1,575	0 \$1,959,218 1,066,491 0	-\$398,346 -110,250 0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees	70,398 1 \$2,449,863 669,277 28,359 584,417	64,948 0 \$2,357,564 1,176,741 0 545,137	64,948 0 \$2,357,564 1,449,035 0 545,137	44,981 0 \$1,540,062 513,071 1,575 313,998	0 \$1,959,218 1,066,491 0 628,854	0 -\$398,346 -110,250 0 83,717
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968	0 \$1,959,218 1,066,491 0 628,854 18,991,264	0 -\$398,346 -110,250 0 83,717 6,305,856
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Printing And Binding 5480000 - Promotional Activities 5480000 - PCRA-Line Items	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - PCRA-Line Items 5480003 - WPRA-Line Items	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0 0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5480002 - PCRA-Line Items 5480003 - WPRA-Line Items	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950 238,331	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050 284,686	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950 300,000	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0 0 0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5480002 - PCRA-Line Items 5480003 - WPRA-Line Items 5480004 - Marketing & Event Mgmt 5480005 - Other Contractual Obligations	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950 238,331 0	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 21,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 20,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050 284,686 0	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950 300,000 20,000	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0 0 0 -1,000
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - PCRA-Line Items 5480003 - WPRA-Line Items 5480004 - Marketing & Event Mgmt 5480005 - Other Contractual Obligations 5480006 - Accomodations	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950 238,331	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 21,000 45,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 20,000 45,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050 284,686	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950 300,000	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0 0 0 -1,000 0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5480002 - PCRA-Line Items 5480003 - WPRA-Line Items 5480004 - Marketing & Event Mgmt 5480005 - Other Contractual Obligations	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950 238,331 0	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 21,000 45,000 200,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 20,000 45,000 200,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050 284,686 0	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950 300,000 20,000	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0 0 -1,000 0 -1,000 0 -50,000
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - PCRA-Line Items 5480003 - WPRA-Line Items 5480004 - Marketing & Event Mgmt 5480005 - Other Contractual Obligations 5480006 - Accomodations	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950 238,331 0	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 21,000 45,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 20,000 45,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050 284,686 0	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950 300,000 20,000 45,000	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0 0 0 -1,000 0
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5480002 - PCRA-Line Items 5480003 - WPRA-Line Items 5480005 - Other Contractual Obligations 5480006 - Accomodations 5480007 - Production	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950 238,331 0 0	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 21,000 45,000 200,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 20,000 45,000 200,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050 284,686 0 0 94,550	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950 300,000 20,000 45,000 150,000	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 -3,300 0 0 -1,000 0 -1,000 0 -50,000
5240000 - Workers' Compensation 5250000 - Unemployment Compensation Personal Services: Operating Expenses: 5310000 - Professional Services 5310006 - Legal Fees 5312000 - Tax Collector Fees 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5430000 - Utility Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5460008 - R&M Parking re-paving 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5480000 - Promotional Activities 5480002 - PCRA-Line Items 5480003 - WPRA-Line Items 5480005 - Other Contractual Obligations 5480006 - Accomodations 5480007 - Production 5480008 - Tailgating Experience	70,398 1 \$2,449,863 669,277 28,359 584,417 16,075,664 28,252 88,862 337 373,698 29,425 155,300 1,643,516 68,000 1,870 3,266 6,420 648,814 100,950 238,331 0 0 0 0	64,948 0 \$2,357,564 1,176,741 0 545,137 12,685,408 13,381 69,913 900 160,240 22,450 135,921 3,065,725 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 21,000 45,000 200,000	64,948 0 \$2,357,564 1,449,035 0 545,137 14,088,027 13,381 69,913 900 160,240 22,450 135,921 3,871,998 83,500 4,900 10,350 22,000 1,148,800 105,950 300,000 20,000 45,000 45,000	44,981 0 \$1,540,062 513,071 1,575 313,998 9,508,968 8,561 46,434 251 130,128 16,915 135,921 1,305,613 80,740 3,359 3,808 4,893 1,149,341 83,050 284,686 0 0 94,550 0	0 \$1,959,218 1,066,491 0 628,854 18,991,264 2,400 36,970 800 96,946 18,800 121,445 2,669,595 37,000 3,700 5,250 18,700 1,148,800 105,950 300,000 20,000 45,000 0	0 -\$398,346 -110,250 0 83,717 6,305,856 -10,981 -32,943 -100 -63,294 -3,650 -14,476 -396,130 -46,500 -1,200 -5,100 0 0 -1,000 0 -1,000 0 -50,000 -45,000

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490018 - Other Current Chgs & Obligation	0	100,000	100,000	14,000	100,000	0
5490019 - Hurricane Irma Allocation	301,756	0	0	0	0	0
5490501 - OH-Workers' Compensation	15,388	14,698	14,698	14,698	11,486	-3,212
5490502 - OH-Property & Liability Insuranc	17,610	26,234	26,234	26,234	23,440	-2,794
5490503 - OH-Dental Insurance	2,499	2,183	2,183	2,183	1,721	-462
5490504 – OH-Health Insurance	12,475	10,366	10,366	10,366	8,109	-2,257
5490505 – OH-Life/AD&D, STD, LTD	6,630	5,054	5,054	5,054	2,261	-2,793
5490509 - OH-Fleet Oversight	0	679	679	679	1,115	436
5490510 - OH-Fleet Maint	454	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	1,260	1,260	0	3,511	2,251
5511000 - Office Supplies	7,621	5,800	5,800	3,893	4,600	-1,200
5512000 - Office Equipment	149	0	0	230	0	0
5520000 - Operating Supplies	140,471	55,530	55,530	65,454	67,310	11,780
5520010 - Computer Software	328	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	648	6,074	1,698	306	985	-5,089
5521000 - Gas & Oil	25,936	18,817	18,817	12,131	14,271	-4,546
5522000 - Chemicals	100,895	111,300	111,300	49,188	84,200	-27,100
5524500 - Cleaning Supplies	1,877	1,800	1,800	800	1,800	0
5525000 - Tools	2,360	6,275	6,275	4,234	4,400	-1,875
5528000 - Nedicine	0	100	100	0	0	-100
5540000 - Medicine 5540000 - Books, pubs, subs & Membership	6,598	3,524	3,524	3,506	2,014	-1,510
5550000 - Training	7,352	2,250	2,250	910	2,014	-2,250
3330000 - Training	7,332	2,230	2,230	910	Ů .	-2,230
Operating Expenses:	\$21,529,820	\$20,586,695	\$23,562,505	\$14,407,134	\$25,999,188	\$5,412,493
Capital Outlay:						
5630000 - Improv Other Than Bldgs	34,960	87,456	87,456	0	0	-87,456
5640000 - Machinery & Equipment	146,730	227,600	376,707	270,112	467,229	239,629
5640020 - Computer Hardware, Capital	0	0	4,376	3,615	5,371	5,371
5650000 - Construction In Progress	21,616,036	21,479,037	35,469,319	6,550,488	6,312,870	-15,166,167
5680010 - Computer Software, Capital	0	0	0	0	3,000	3,000
Capital Outlay:	\$21,797,725	\$21,794,093	\$35,937,858	\$6,824,215	\$6,788,470	-\$15,005,623
Grants and Aids:						
5820000 - Aids To Private Organization	200,000	0	1,000	1,000	1,000	1,000
		10			4	
Grants and Aids:	\$200,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Transfers Out:						
5910001 - Tran Out-general Fund	1,422,132	4,244,110	4,244,110	3,183,083	4,958,785	714,675
5910158 - Tran Out-intergov Radio Commu	17,362	0	0	0	0	0
5910240 - Tran Out-TDT Revenue Refundir	3,255,879	3,255,879	3,255,879	1,627,940	3,255,646	-233
5910315 - Tran Out-General Capital Outlay	6,223,344	5,485,822	5,485,822	4,114,367	0	-5,485,822
5910511 - Tran Out Fleet Fuel F511	0	2,940	2,940	2,205	960	-1,980
Transfers Out:	\$10,918,717	\$12,988,751	\$12,988,751	\$8,927,594	\$8,215,391	-\$4,773,360
Reserves - Operating:						
5990010 - Reserve For Cash	0	6,311,328	6,311,328	0	10,771,959	4,460,631
3930010 - Neserve For Cash	1					î
5990020 - Reserve For Contingency	0	2,292,301	2,400,663	0	3,675,293	1,382,992
		2,292,301 \$8,603,629	2,400,663 \$8,711,991	\$ 0	3,675,293 \$14,447,252	1,382,992 \$ 5,843,623

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	27,266,800	0	0	0
5990041 - Res For Capital - Designated	0	0	0	0	2,000,000	2,000,000
Reserves - Capital:	\$0	\$0	\$27,266,800	\$0	\$2,000,000	\$2,000,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	20,000,000	0	0	0	-20,000,000
Reserves - Assigned:	\$0	\$20,000,000	\$0	\$0	\$0	-\$20,000,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	7,156,777	5,149,975	0	16,563,415	9,406,638
Reserves - Stability:	\$0	\$7,156,777	\$5,149,975	\$0	\$16,563,415	\$9,406,638
TOTAL EXPENDITURES:	\$56,896,126	\$93,487,509	\$115,976,444	\$31,700,004	\$75,973,934	-\$17,513,575

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

This Fund does not support Personal Services. The Operating budget has a decrease of \$4,808,789 due to allocating less of the promotional and marketing expenses for the CVB agreement to this fund. The Fund supports debt service and the Gaylord Commitment. In addition, this Fund will support \$3,751,606 of the total (\$24,534,547) to be transferred to Osceola CVB. Reserves will continue to be evaluated through the budget process as revenues are reevaluated.

Overall, the FY20 budget decreased \$6,324,892 from the FY19 Adopted Budget primarily due to the decrease in fund balance from the previous fiscal year.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance. For FY20, it is estimated that Tourism Development Taxes will increase by \$1,395,285 over the FY19 Adopted Budget based on current year's upward trend in collections. Staff will continue to review this projection and adjust throughout the budget process if appropriate.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
9,740,285	9,085,612	9,085,612	5,233,296	10,480,897	1,395,285
365,287	64,552	64,552	241,881	194,887	130,335
0	-457,508	-457,508	0	-533,789	-76,281
47,149	37,069	37,069	0	47,149	10,080
0	18,546,584	20,927,092	0	10,762,273	-7,784,311
10,152,721	27,276,309	29,656,817	5,475,177	20,951,417	-6,324,892
6,092,573	11,761,651	14,760,565	11,694,350	6,952,862	-4,808,789
4,408,163	4,455,983	4,455,983	2,277,285	4,099,098	-356,885
0	4,756,011	5,956,486	0	7,896,060	3,140,049
0	1,931,090	0	0	0	-1,931,090
0	4,371,574	4,483,783	0	2,003,397	-2,368,177
10,500,735	27,276,309	29,656,817	13,971,635	20,951,417	-6,324,892
	9,740,285 365,287 0 47,149 0 10,152,721 6,092,573 4,408,163 0 0 0	9,740,285 9,085,612 365,287 64,552 0 -457,508 47,149 37,069 0 18,546,584 10,152,721 27,276,309 6,092,573 11,761,651 4,408,163 4,455,983 0 4,756,011 0 1,931,090 0 4,371,574	FY18 Actuals Adopted Budget Revised Budget 9,740,285 365,287 9,085,612 64,552 64,552 0 -457,508 47,149 9,085,612 37,069 37,069 37,069 0 18,546,584 20,927,092 29,656,817 10,152,721 27,276,309 29,656,817 6,092,573 4,408,163 11,761,651 4,455,983 4,455,983 0 4,756,011 5,956,486 0 1,931,090 0 4,371,574 14,760,565 4,483,783	FY18 Actuals Adopted Budget Revised Budget FY19 YTD 9,740,285 365,287 9,085,612 64,552 64,552 64,552 64,552 64,552 64,552 64,552 64,552 64,552 64,558 64,7149 67,1	FY18 Actuals Adopted Budget Revised Budget FY19 YTD Recommended Budget 9,740,285 365,287 9,085,612 64,552 64,552 9,085,612 9,085,612 64,552 64,552 9,085,612 9,085

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	18,772	0	0	1,913	0	0
5312000 - Tax Collector Fees	146,104	136,284	136,284	78,499	157,213	20,929
5340000 - Other Contractual Services	3,323,188	9,294,516	9,953,634	6,970,887	3,751,606	-5,542,910
5480000 - Promotional Activities	0	0	2,000,000	2,000,000	0	0
5490000 - Oth Current Chgs & Obligations	2,604,508	2,330,851	2,670,647	2,643,051	3,044,043	713,192
Operating Expenses:	\$6,092,573	\$11,761,651	\$14,760,565	\$11,694,350	\$6,952,862	-\$4,808,789
Transfers Out:						
5910001 - Tran Out-general Fund	100,825	197,175	197,175	147,881	219,931	22,756
5910204 - Tran Out-TDT Rev Bnds Series 20	644,414	594,775	594,775	297,388	0	-594,775
5910240 - Tran Out-TDT Revenue Refundir	2,281,330	2,282,135	2,282,135	1,141,068	2,281,167	-968
5910243 - Transfer Out - 243	1,381,594	1,381,898	1,381,898	690,949	1,381,244	-654
5910247 - Tran Out - 247	0	0	0	0	216,756	216,756
Transfers Out:	\$4,408,163	\$4,455,983	\$4,455,983	\$2,277,285	\$4,099,098	-\$356,885
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,068,811	4,068,811	0	6,752,070	2,683,259
5990020 - Reserve For Contingency	0	687,200	1,887,675	0	1,143,990	456,790
Reserves - Operating:	\$0	\$4,756,011	\$5,956,486	\$0	\$7,896,060	\$3,140,049
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,931,090	0	0	0	-1,931,090
Reserves - Capital:	\$0	\$1,931,090	\$0	\$0	\$0	-\$1,931,090
Reserves - Stability:						
5990080 - Reserve For Stability	0	4,371,574	4,483,783	0	2,003,397	-2,368,177
Reserves - Stability:	\$0	\$4,371,574	\$4,483,783	\$0	\$2,003,397	-\$2,368,177
TOTAL EXPENDITURES:	\$10,500,735	\$27,276,309	\$29,656,817	\$13,971,635	\$20,951,417	-\$6,324,892

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund (Fund 106) includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

This Fund does not support Personal Services. The Operating budget is increasing \$2,726,412 from the FY19 Adopted Budget as a result of allocating more of the promotional and marketing expenses for the CVB agreement. This Fund will support \$9,000,000 of the total (\$24,534,547) to be transferred to Osceola CVB. Reserves will continue to be evaluated through the budget process as revenues are reevaluated.

Overall, this Fund increased \$3,380,902 over the FY19 Adopted Budget due to the increase in revenue collections.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance. For FY20, it is estimated that Tourism Development Taxes will increase by \$1,395,285 over the FY19 Adopted Budget based on current year's upward trend in collections. Staff will continue to review this projection and adjust throughout the budget process if appropriate

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Other Taxes	9,740,285	9,085,612	9,085,612	5,233,296	10,480,897	1,395,285
Miscellaneous Revenues	67,962	30,000	30,000	69,293	65,828	35,828
Less 5% Statutory Reduction	0	-455,781	-455,781	0	-527,336	-71,555
Other Sources	47,149	0	0	0	47,149	47,149
Fund Balance	0	4,915,560	5,881,525	0	6,889,755	1,974,195
То	9,855,396	13,575,391	14,541,356	5,302,590	16,956,293	3,380,902
<u>Expenditures</u>						
Operating Expenses	9,074,352	7,430,801	8,089,919	4,917,651	10,157,213	2,726,412
Transfers Out	100,947	200,177	200,177	150,133	223,023	22,846
Reserves - Operating	0	1,769,618	2,022,558	0	2,174,130	404,512
Reserves - Stability	0	4,174,795	4,228,702	0	4,401,927	227,132
То	9,175,299	13,575,391	14,541,356	5,067,784	16,956,293	3,380,902

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	146,104	136,284	136,284	78,499	157,213	20,929
5340000 - Other Contractual Services	7,123,686	6,294,517	6,953,635	4,720,888	9,000,000	2,705,483
5400000 - Travel And Per Diem	424	0	0	0	0	0
5470000 - Printing And Binding	3,223	0	0	0	0	0
5480000 - Promotional Activities	752,760	1,000,000	1,000,000	118,264	1,000,000	0
5480002 - PCRA-Line Items	462,046	0	0	0	0	0
5480004 - Marketing & Event Mgmt	136,864	0	0	0	0	0
5480005 - Other Contractual Obligations	1,000	0	0	0	0	0
5480006 - Accomodations	21,426	0	0	0	0	0
5480007 - Production	123,020	0	0	0	0	0
5480008 - Tailgating Experience	26,146	0	0	0	0	0
5480009 - Venue - O & M	277,652	0	0	0	0	0
Operating Expenses:	\$9,074,352	\$7,430,801	\$8,089,919	\$4,917,651	\$10,157,213	\$2,726,412
Transfers Out:						
5910001 - Tran Out-general Fund	100,947	200,177	200,177	150,133	223,023	22,846
Transfers Out:	\$100,947	\$200,177	\$200,177	\$150,133	\$223,023	\$22,846
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,193,549	1,193,549	0	1,135,113	-58,436
5990020 - Reserve For Contingency	0	576,069	829,009	0	1,039,017	462,948
Reserves - Operating:	\$0	\$1,769,618	\$2,022,558	\$0	\$2,174,130	\$404,512
Reserves - Stability:						
5990080 - Reserve For Stability	0	4,174,795	4,228,702	0	4,401,927	227,132
Reserves - Stability:	\$0	\$4,174,795	\$4,228,702	\$0	\$4,401,927	\$227,132
TOTAL EXPENDITURES:	\$9,175,299	\$13,575,391	\$14,541,356	\$5,067,784	\$16,956,293	\$3,380,902

FUND 107 – LIBRARY DISTRICT FUND

TRENDS & ISSUES

This Fund supports the operation of five full service libraries, outreach libraries, central services, and support services which have been operated by LS&S since January 3, 2012 with oversight by the County.

The Personal Services supports .50 FTEs, which remains unchanged from the FY19 Adopted Budget. Personal Services increased 3.65% or \$2,143 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenses decreased 1.99%, or \$127,066, from the FY19 Adopted Budget primarily due to Repairs and Maintenance as the new contract rates for annual elevator inspection are lower, and HVAC & exterior painting projects were completed in FY19. In addition, Utility Services estimates have decreased based on energy savings following the renovations and LED lighting conversion project. These reductions were partially offset by Professional Services from an incremental annual increase to the LS&S Contract.

Capital Outlay includes network switch replacements and key secure control boxes. Debt Service is related to the loan payments for the renovations.

Overall, this fund increased 2.62% from the FY19 Adopted Budget.

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY20 Budget reflects an increase of 12.02% in Ad Valorem (\$920,202) which is calculated at the same millage rate (0.3000) as FY19. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, interest and Fund Balance.

107-LIBRARY DISTRICT FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
<u>Revenues</u>						
Current Ad Valorem Taxes	6,665,177	7,653,633	7,653,633	7,163,347	8,573,835	920,202
PY Delinquent Ad Valorem Tax	4,061	2,000	2,000	47,979	2,000	0
Intergovernmental Revenue	200,428	166,946	164,424	162,424	162,424	-4,522
Charges For Services	84,369	84,862	84,862	44,431	72,959	-11,903
Judgment, Fines & Forfeits	34,820	35,000	35,000	28,617	35,000	0
Miscellaneous Revenues	212,752	148,907	148,907	161,371	202,407	53,500
Less 5% Statutory Reduction	0	-395,470	-395,470	0	-443,960	-48,490
Transfers In	0	0	319	160	0	0
Other Sources	57,862	0	0	25	0	0
Fund Balance	0	3,543,576	4,052,902	0	2,928,801	-614,775
Total =	7,259,469	11,239,454	11,746,577	7,608,354	11,533,466	294,012
Expenditures						
Personal Services	57,914	58,725	58,725	43,511	60,868	2,143
Operating Expenses	5,357,996	6,378,600	6,389,600	4,628,424	6,251,534	-127,066
Capital Outlay	791,701	595,325	619,309	72,354	279,327	-315,998
Debt Service	557,791	557,791	557,791	371,861	557,792	1
Transfers Out	529,971	1,149,509	1,149,789	862,342	1,196,152	46,643
Reserves - Operating	0	1,620,303	1,620,342	0	1,626,852	6,549
Reserves - Debt	0	278,896	278,896	0	278,896	0
Reserves - Stability	0	600,305	1,072,125	0	1,282,045	681,740
Total =	7,295,372	11,239,454	11,746,577	5,978,491	11,533,466	294,012

FUND 107 - LIBRARY DISTRICT FUND

			DISTINICT			
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	43,119	47,679	47,679	29,482	49,114	1,435
5130001 - Vacancy Factor	0	-835	-835	0	-859	-24
5160000 - Compensated Annual Leave	1,391	0	0	1,433	0	0
5160020 - Compensated Admin Leave	890	0	0	791	0	0
5170000 - Compensated Sick Leave	890	0	0	3,141	0	0
5210000 - Fica Taxes	3,481	3,648	3,648	2,621	3,757	109
5220000 - Retirement Contributions	3,708	3,939	3,939	2,878	4,160	221
5230000 - Health Insurance	3,911	3,812	3,812	2,786	4,215	403
5231000 - Life Insurance	56	45	45	38	46	1 1
5232000 - Dental Insurance	143	145	145	105	157	12
5233000 - Lt Disability Insurance	76	78	78	56	81	3
5233100 - St Disability Insurance	140	105	105	101	108	3
5240000 - Workers' Compensation	106	109	109	80	89	-20
3240000 Workers compensation	100	103	103	50	03	20
Personal Services:	\$57,914	\$58,725	\$58,725	\$43,511	\$60,868	\$2,143
Operating Expenses:						
5310000 - Professional Services	4,775,748	5,373,336	5,373,336	4,026,809	5,491,819	118,483
5312000 - Tax Collector Fees	133,575	153,073	153,073	144,291	171,477	18,404
5340000 - Other Contractual Services	296,790	328,100	339,100	188,774	344,100	16,000
5400000 - Travel And Per Diem	0	450	450	0	450	0
5430000 - Utility Services	192,176	258,500	258,500	116,859	208,500	-50,000
5440000 - Rentals And Leases	0	1,500	1,500	131	750	-750
5450000 - Insurance	25,334	25,748	25,748	25,748	25,748	0
5460000 - Repair & Maintenance Svcs	100,321	312,550	312,550	92,850	146,290	-166,260
5460008 - R&M Parking re-paving	22,022	10,000	10,000	0	0	-10,000
5462000 - Rep & Maint-automotive	0	0	0	284	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	175	0	0
5490011 - Cash over/shorts	27	0	0	-48	0	0
5490019 - Hurricane Irma Allocation	29,509	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	34	0	0	0	0	0
5490501 - OH-Workers' Compensation	156	187	187	187	187	0
5490502 - OH-Property & Liability Insuranc	2,936	4,970	4,970	4,970	4,970	0
5490503 - OH-Dental Insurance	26	28	28	28	28	0
5490504 – OH-Health Insurance	130	132	132	132	132	0
5490505 – OH-Life/AD&D, STD, LTD	32	29	29	29	29	0
5490509 - OH-Fleet Oversight	0	291	291	291	270	-21
5490510 - OH-Fleet Maint	55	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	540	540	0	1,119	579
5511000 - Office Supplies	0	0	0	266	0	0
5520000 - Operating Supplies	30,479	30,300	30,300	28,701	30,300	0
5520010 - Computer Software	2,865	1,500	1,500	1,146	1,500	0
5520020 - Computer Hardware, Non-Capit	17,029	95,365	95,365	3,174	70,365	-25,000
5540000 - Books,pubs,subs & Membership	3,533	0	0	0	0	0
5551001 - Reimbursements LSSI	-274,779	-217,999	-217,999	-6,373	-246,500	-28,501
Operating Expenses:	\$5,357,996	\$6,378,600	\$6,389,600	\$4,628,424	\$6,251,534	-\$127,066
Capital Outlay:		•	•		-	
5640000 - Machinery & Equipment	0	0	0	0	62,500	62,500
5640020 - Computer Hardware, Capital	22,102	31,000	31,000	6,360	11,000	-20,000

FUND 107 - LIBRARY DISTRICT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	0	23,985	47,970	0	0
5650000 - Construction In Progress	41,045	364,325	364,324	18,024	0	-364,325
5660000 - Books, Publ & Library Material	728,554	200,000	200,000	0	205,827	5,827
Capital Outlay:	\$791,701	\$595,325	\$619,309	\$72,354	\$279,327	-\$315,998
Debt Service:						
5710000 - Principal	479,968	490,447	490,447	325,786	501,155	10,708
5720000 - Interest	77,823	67,344	67,344	46,074	56,637	-10,707
Debt Service:	\$557,791	\$557,791	\$557,791	\$371,861	\$557,792	\$1
Transfers Out:						
5910001 - Tran Out-general Fund	402,781	1,012,007	1,012,007	759,005	1,052,487	40,480
5910511 - Tran Out Fleet Fuel F511	0	1,260	1,260	945	0	-1,260
5910704 - Transfers out-Property Appr	127,190	136,242	136,522	102,391	143,665	7,423
Transfers Out:	\$529,971	\$1,149,509	\$1,149,789	\$862,342	\$1,196,152	\$46,643
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,264,472	1,264,472	0	1,251,425	-13,047
5990020 - Reserve For Contingency	0	355,831	355,870	0	375,427	19,596
Reserves - Operating:	\$0	\$1,620,303	\$1,620,342	\$0	\$1,626,852	\$6,549
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	600,305	1,072,125	0	1,282,045	681,740
Reserves - Stability:	\$0	\$600,305	\$1,072,125	\$0	\$1,282,045	\$681,740
TOTAL EXPENDITURES:	\$7,295,372	\$11,239,454	\$11,746,577	\$5,978,491	\$11,533,466	\$294,012

FUND 109 – THE LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse and education. The Sheriff's Office request funding approval by the BOCC in support of these programs.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the overall FY20 revenues are based on current year actuals. Primary revenue source for FY20 includes Fund Balance from prior years.

109-LAW ENFORCEMENT TRUST FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Miscellaneous Revenues	10,636	2,000	2,000	11,514	5,609	3,609
Less 5% Statutory Reduction	0	-100	-100	0	-280	-180
Other Sources	217,112	27,667	27,667	25,746	27,667	0
Fund Balance	0	400,000	934,126	0	775,299	375,299
Total =	227,748	429,567	963,693	37,260	808,295	378,728
Expenditures						
Transfers Out	197,160	429,567	963,693	109,660	808,295	378,728
Total =	197,160	429,567	963,693	109,660	808,295	378,728
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FUND 109 – THE LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	197,160	429,567	963,693	109,660	808,295	378,728
Transfers Out:	\$197,160	\$429,567	\$963,693	\$109,660	\$808,295	\$378,728
TOTAL EXPENDITURES:	\$197,160	\$429,567	\$963,693	\$109,660	\$808,295	\$378,728

FUND 111 - SHIP

TRENDS & ISSUES

The SHIP (State Housing Initiatives Partnership) program is a Grant Program funded by the State of Florida to provide assistance, mostly via loans, to very-low, low and moderate income level residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

The Personal Services Budget supports 1.6 FTEs, which remains unchanged from FY19 Adopted Budget. Personal Services increased 3.53% or \$3,579 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures reflect funding that will be received during FY20 and utilized to support the activities allowed by this grant source.

Overall, the FY20 Recommended Budget reflects a 46.16% decrease over the FY19 Adopted Budget.

REVENUES

The SHIP program is funded by State Grants. Grant revenue anticipated for FY20 is \$461,358. Once again, this funding source was used by the State Legislature for other purposes thereby reducing the amount of funds available for entities. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

111-SHIP STATE HOUSING INITIATIVE PROGRAM

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Intergovernmental Revenue	1,248,724	1,892,239	506,420	437,052	461,358	-1,430,881
Charges For Services	35,158	6,000	6,000	73,674	6,000	0
Miscellaneous Revenues	34,347	0	0	29,985	0	0
Less 5% Statutory Reduction	0	-95,282	-95,282	0	-23,368	71,914
Transfers In	0	0	28,910	68	0	0
Fund Balance	0	2,161,747	2,357,252	0	1,690,700	-471,047
Total =	1,318,229	3,964,704	2,803,300	540,778	2,134,690	-1,830,014
Expenditures						
Personal Services	68,854	101,425	101,425	64,406	105,004	3,579
Operating Expenses	1,339,167	3,862,439	2,701,035	839,988	2,029,686	-1,832,753
Transfers Out	0	840	840	630	0	-840
Total =	1,408,021	3,964,704	2,803,300	905,024	2,134,690	-1,830,014

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM

Personal Services:	Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
Personal Services:	EXPENDITURES:						
S130001 - Vocancy Factor							
S140000	5120000 - Regular Salaries And Wages	37,651	68,116	68,116	41,366	68,978	862
S150300 - Class C Meals	5130001 - Vacancy Factor	0	-1,192	-1,192	0	-1,208	-16
S160000 - Compensated Annual Leave	5140000 - Overtime	145	0	0	28	0	0
S160020 - Compensated Admin Leave	5150300 - Class C Meals	8	0	0	0	0	0
S170000 - Compensated Sick Leave	5160000 - Compensated Annual Leave	2,428	0	0	1,599	0	0
S170020 - Sick Bank Leave	5160020 - Compensated Admin Leave	171	0	0	167	0	0
S210000 - Fica Taxes	5170000 - Compensated Sick Leave	2,578	0	0	1,330	0	0
	5170020 - Sick Bank Leave	4,404	0	0	0	0	0
S230000 - Health Insurance	5210000 - Fica Taxes	3,345	5,211	5,211	3,229	5,276	65
S231000 - Life Insurance	5220000 - Retirement Contributions	3,429	5,626	5,626	3,675	5,843	217
S232000 - Dental Insurance	5230000 - Health Insurance	14,024	22,719	22,719	12,415	25,155	2,436
S232000 - Dental Insurance							
S233100 - St Disability Insurance 138 149 149 116 151 2 2 2 2 2 3 3 3 3 3	5232000 - Dental Insurance	304	464	464	269	504	40
5240000 - Workers' Compensation 99 156 156 102 125 -31 Personal Services: \$68,854 \$101,425 \$101,425 \$64,406 \$105,004 \$3,579 Operating Expenses: 5310000 - Professional Services 0 300 300 1,000 300 0 5400000 - Travel And Per Diem 1,582 3,000 2,000 733 1,000 -2,000 5410000 - Communications 0 200 200 0 200 0 5420000 - Freight & Postage Services 217 500 500 374 250 -2,500 5440000 - Rentals And Leases 93 300 300 122 300 0 5450000 - Insurance 0 435 435 0 435 0 5460000 - Repair & Maintenance Svcs 4,122 250 250 0 250 250 5470000 - Printing And Binding 0 500 500 37 250 -250 5488000 - Promotional activities 0 <td>5233000 - Lt Disability Insurance</td> <td>75</td> <td>112</td> <td>112</td> <td>64</td> <td>115</td> <td>3</td>	5233000 - Lt Disability Insurance	75	112	112	64	115	3
5240000 - Workers' Compensation 99 156 156 102 125 -31 Personal Services: \$68,854 \$101,425 \$101,425 \$64,406 \$105,004 \$3,579 Operating Expenses: 5310000 - Professional Services 0 300 300 1,000 300 0 5400000 - Travel And Per Diem 1,582 3,000 2,000 733 1,000 -2,000 5410000 - Communications 0 200 200 0 200 0 5420000 - Freight & Postage Services 217 500 500 374 250 -2,500 5440000 - Rentals And Leases 93 300 300 122 300 0 5450000 - Insurance 0 435 435 0 435 0 5460000 - Repair & Maintenance Svcs 4,122 250 250 0 250 250 5470000 - Printing And Binding 0 500 500 37 250 -250 5488000 - Promotional activities 0 <td>· · · · · · · · · · · · · · · · · · ·</td> <td>138</td> <td>149</td> <td>149</td> <td>116</td> <td>151</td> <td>2</td>	· · · · · · · · · · · · · · · · · · ·	138	149	149	116	151	2
Section Sect	5240000 - Workers' Compensation	99	156	156	102	125	-31
Section Sect	Porconal Consisors	¢co oea	¢101 42E	\$101 <i>4</i> 2E	\$64.406	¢105.004	¢2 E70
5310000 - Professional Services 0 300 300 1,000 300 0 5340000 - Other Contractual Services 84 0 0 0 0 0 5400000 - Travel And Per Diem 1,582 3,000 2,000 733 1,000 -2,000 5410000 - Communications 0 200 200 0 200 0 5420000 - Freight & Postage Services 217 500 500 374 250 -250 5440000 - Rentals And Leases 93 300 300 122 300 0 5450000 - Repair & Maintenance Svcs 4,122 250 250 0 250 0 5460000 - Repair & Maintenance Svcs 4,122 250 250 0 250 0 5470000 - Printing And Binding 0 500 500 37 250 -250 5488000 - Promotional-ads/media Buys 231 500 500 1,922 1,000 50 5495050 - Oth-Litel Chgs & Obligations 1,328,796 3,8		300,034	3101,425	\$101,425	364,406	3103,004	33,379
5340000 - Other Contractual Services 84 0 0 0 0 0 5400000 - Travel And Per Diem 1,582 3,000 2,000 733 1,000 -2,000 5410000 - Communications 0 200 200 0 200 0 5420000 - Freight & Postage Services 217 500 500 374 250 -250 5440000 - Rentals And Leases 93 300 300 122 300 0 5450000 - Insurance 0 435 435 0 435 0 5460000 - Repair & Maintenance Svcs 4,122 250 250 0 250 0 5460000 - Repair & Maintenance Svcs 4,122 250 250 0 250 -250 5460000 - Repair & Maintenance Svcs 4,122 250 250 0 250 -250 5470000 - Repair & Maintenance Svcs 4,122 250 250 0 250 -250 5480000 - Promotional Activities 0 1,000 0<			200	200	4 000	200	
5400000 - Travel And Per Diem 1,582 3,000 2,000 733 1,000 -2,000 5410000 - Communications 0 200 200 0 200 0 5420000 - Freight & Postage Services 217 500 500 374 250 -250 5440000 - Rentals And Leases 93 300 300 122 300 0 5450000 - Insurance 0 435 435 0 435 0 5460000 - Repair & Maint-automotive 0 500 500 37 250 -250 5460000 - Promotional Activities 0 500 500 37 250 -250 5480000 - Promotional Activities 0 1,000 0 0 1,000 0 5490000 - Oth Current Chgs & Obligations 1,328,796 3,844,094 2,690,000 833,751 2,021,201 -1,822,893 5490503 - OH-Lental Insurance 0 7 0 0 0 -7 5490504 - OH - Health Insurance 0 8					•		
5410000 - Communications 0 200 200 0 200 0 5420000 - Freight & Postage Services 217 500 500 374 250 -250 5440000 - Rentals And Leases 93 300 300 122 300 0 5450000 - Insurance 0 435 435 0 435 0 5460000 - Repair & Maint-automotive 0 500 500 37 250 -250 5470000 - Printing And Binding 0 500 500 37 250 -250 5480000 - Promotional Activities 0 1,000 0 0 1,000 0 5480000 - Promotional -ads/media Buys 231 500 500 1,922 1,000 0 5480000 - Promotional -ads/media Buys 231 500 500 1,922 1,000 0 5480000 - Promotional -ads/media Buys 231 500 500 1,922 1,000 0 5490000 - Oth Current Chgs & Obligations 1,328,796 3,844,094						_	
5420000 - Freight & Postage Services 217 500 500 374 250 -250 5440000 - Rentals And Leases 93 300 300 122 300 0 5450000 - Insurance 0 435 435 0 435 0 5460000 - Repair & Maintenance Svcs 4,122 250 250 0 250 0 5462000 - Repair & Maintenance Svcs 4,122 250 250 0 250 0 5462000 - Repair & Maintenance Svcs 4,122 250 250 0 250 0 5462000 - Repair & Maintenance 0 500 500 0 250 -250 5470000 - Printing And Binding 0 500 500 0 250 -250 5470000 - Printing And Binding 0 1,000 0 0 1,000 0 5480000 - Promotional Activities 0 1,000 0 0 1,000 0 5490000 - Oth Current Chgs & Obligations 1,328,796 3,844,094 <td< td=""><td></td><td></td><td></td><td>•</td><td></td><td></td><td></td></td<>				•			
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5470000 - Printing And Binding 0 500 500 0 250 -250 5480000 - Promotional Activities 0 1,000 0 0 1,000 0 5488000 - Promotional-ads/media Buys 231 500 500 1,922 1,000 500 5490000 - Oth Current Chgs & Obligations 1,328,796 3,844,094 2,690,000 833,751 2,021,201 -1,822,893 5490503 - OH-Dental Insurance 0 7 0 0 0 -7 5490504 - OH-Health Insurance 0 8 0 0 0 -8 5490505 - OH-Life/AD&D, STD, LTD 0 -9 0 0 0 9 5490509 - OH-Fleet Oversight 0 194 0 0 0 -194 5490510 - OH-Fleet Maint 18 0 0 0 0 -194 5490511 - OH-Fleet Fuel 0 360 0 0 0 -360 5512000 - Office Supplies 1,236 1,500 500 108	·						
5480000 - Promotional Activities 0 1,000 0 1,000 0 5488000 - Promotional-ads/media Buys 231 500 500 1,922 1,000 500 5490000 - Oth Current Chgs & Obligations 1,328,796 3,844,094 2,690,000 833,751 2,021,201 -1,822,893 5490503 - OH-Dental Insurance 0 7 0 0 0 -7 5490504 - OH-Health Insurance 0 8 0 0 0 -8 5490505 - OH-Life/AD&D, STD, LTD 0 -9 0 0 0 9 5490509 - OH-Fleet Oversight 0 194 0 0 0 -194 5490510 - OH-Fleet Waint 18 0 0 0 0 0 -194 5490511 - OH-Fleet Fuel 0 360 0 0 0 -360 5511000 - Office Supplies 1,236 1,500 500 69 250 -1,250 5520000 - Operating Supplies 546 1,500 750 <t< td=""><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	•						
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5490505 - OH-Life/AD&D, STD, LTD 0 -9 0 0 9 5490509 - OH-Fleet Oversight 0 194 0 0 0 -194 5490510 - OH-Fleet Maint 18 0 0 0 0 0 0 5490511 - OH-Fleet Fuel 0 360 0 0 0 -360 5511000 - Office Supplies 1,236 1,500 500 69 250 -1,250 5512000 - Office Equipment 0 500 500 108 250 -250 5520000 - Operating Supplies 546 1,500 750 477 500 -1,000 5521000 - Gas & Oil 322 300 300 221 250 -50 5540000 - Books, pubs, subs & Membership 0 500 500 1,000 500 0 5541000 - Registration Fees 1,920 3,000 1,000 175 500 -2,500 5550000 - Training 0 3,000 2,000 0 1,000 <							
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5490510 - OH-Fleet Maint 18 0 0 0 0 0 0 0 0 0 0 -360 5490511 - OH-Fleet Fuel 0 360 0 0 0 0 -360 -360 5511000 - OFfice Supplies 1,236 1,500 500 69 250 -1,250 -1,250 5512000 - OFfice Equipment 0 500 500 108 250 -250 -250 -552000 -250 -500 552000 -250 -477 500 -1,000 -500 5521000 - Gas & Oil 322 300 300 221 250 -50 -50 5540000 - Books, pubs, subs & Membership 0 500 500 1,000 500 0 0 -2,500 -5541000 - Registration Fees 1,920 3,000 1,000 175 500 -2,500 -2,500 -5550000 - Training 0 3,000 2,000 0 1,000 -2,000 -51,832,753 -51,832,753 -51,832,753 Transfers Out: -51,832,753 -51,832,753							
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5512000 - Office Equipment 0 500 500 108 250 -250 5520000 - Operating Supplies 546 1,500 750 477 500 -1,000 5521000 - Gas & Oil 322 300 300 221 250 -50 5540000 - Books, pubs, subs & Membership 0 500 500 1,000 500 0 5541000 - Registration Fees 1,920 3,000 1,000 175 500 -2,500 5550000 - Training 0 3,000 2,000 0 1,000 -2,000 Operating Expenses: \$1,339,167 \$3,862,439 \$2,701,035 \$839,988 \$2,029,686 -\$1,832,753 Transfers Out:							
5520000 - Operating Supplies 546 1,500 750 477 500 -1,000 5521000 - Gas & Oil 322 300 300 221 250 -50 5540000 - Books, pubs, subs & Membership 0 500 500 1,000 500 0 5541000 - Registration Fees 1,920 3,000 1,000 175 500 -2,500 5550000 - Training 0 3,000 2,000 0 1,000 -2,000 Operating Expenses: \$1,339,167 \$3,862,439 \$2,701,035 \$839,988 \$2,029,686 -\$1,832,753 Transfers Out:	11						
5521000 - Gas & Oil 322 300 300 221 250 -50 5540000 - Books, pubs, subs & Membership 0 500 500 1,000 500 0 5541000 - Registration Fees 1,920 3,000 1,000 175 500 -2,500 5550000 - Training 0 3,000 2,000 0 1,000 -2,000 Operating Expenses: \$1,339,167 \$3,862,439 \$2,701,035 \$839,988 \$2,029,686 -\$1,832,753 Transfers Out:							
5540000 - Books, pubs, subs & Membership 0 500 500 1,000 500 0 5541000 - Registration Fees 1,920 3,000 1,000 175 500 -2,500 5550000 - Training 0 3,000 2,000 0 1,000 -2,000 Operating Expenses: \$1,339,167 \$3,862,439 \$2,701,035 \$839,988 \$2,029,686 -\$1,832,753 Transfers Out:	- ' '						
5541000 - Registration Fees 1,920 3,000 1,000 175 500 -2,500 5550000 - Training 0 3,000 2,000 0 1,000 -2,000 Operating Expenses: \$1,339,167 \$3,862,439 \$2,701,035 \$839,988 \$2,029,686 -\$1,832,753 Transfers Out:							
5550000 - Training 0 3,000 2,000 0 1,000 -2,000 Operating Expenses: \$1,339,167 \$3,862,439 \$2,701,035 \$839,988 \$2,029,686 -\$1,832,753 Transfers Out: <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
Operating Expenses: \$1,339,167 \$3,862,439 \$2,701,035 \$839,988 \$2,029,686 -\$1,832,753 Transfers Out:							·
Transfers Out:	•	-				·	
		\$1,339,167	\$3,862,439	\$2,701,035	\$839,988	\$2,029,686	-\$1,832,753
	Transfers Out: 5910511 - Tran Out Fleet Fuel F511	0	840	840	630	0	-840

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES: Transfers Out:	\$0	\$840	\$840	\$630	\$0	-\$840
TOTAL EXPENDITURES:	\$1,408,021	\$3,964,704	\$2,803,300	\$905,024	\$2,134,690	-\$1,830,014

FUND 112 - EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications, commonly referred to as Dispatch, program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue and Animal Services). However, this fund supports the Law Enforcement Dispatch services. The Countywide Fire Fund pays for its services and the General Fund supports Animal Services.

Overall, the FY20 budget is projected to increase 14.04% from the FY19 Adopted Budget. Funds are reserved for future needed improvements to the equipment and technology utilized.

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. For FY20, these fees are projected to increase from the FY19 Adopted Budget. Additional revenues include Balance Forward.

112-EMERGENCY(911)COMMUNICATIONS

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Intergovernmental Revenue	1,487,417	1,399,677	1,399,677	675,877	1,405,939	6,262
Charges For Services	97,560	12,606	12,606	123,072	56,089	43,483
Miscellaneous Revenues	16,971	7,073	7,073	18,193	13,084	6,011
Less 5% Statutory Reduction	0	-70,968	-70,968	0	-73,756	-2,788
Other Sources	272,763	0	0	0	0	0
Fund Balance	0	1,255,172	2,024,319	0	1,567,677	312,505
Total =	1,874,711	2,603,560	3,372,707	817,142	2,969,033	365,473
Expenditures						
Transfers Out	1,549,393	1,709,221	1,709,221	1,344,415	1,570,718	-138,503
Reserves - Operating	0	406,043	406,043	0	418,858	12,815
Reserves - Capital	0	488,296	1,257,443	0	979,457	491,161
Total =	1,549,393	2,603,560	3,372,707	1,344,415	2,969,033	365,473

FUND 112 – EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	11,921	9,539	9,539	7,154	10,318	779
5910705 - Transfers out-Sheriff	1,537,472	1,699,682	1,699,682	1,458,068	1,560,400	-139,282
Transfers Out:	\$1,549,393	\$1,709,221	\$1,709,221	\$1,465,222	\$1,570,718	-\$138,503
Reserves - Operating:						
5990010 - Reserve For Cash	0	283,871	283,871	0	261,786	-22,085
5990020 - Reserve For Contingency	0	122,172	122,172	0	157,072	34,900
Reserves - Operating:	\$0	\$406,043	\$406,043	\$0	\$418,858	\$12,815
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	488,296	1,257,443	0	979,457	491,161
Reserves - Capital:	\$0	\$488,296	\$1,257,443	\$0	\$979,457	\$491,161
TOTAL EXPENDITURES:	\$1,549,393	\$2,603,560	\$3,372,707	\$1,465,222	\$2,969,033	\$365,473

FUND 113 – BUENAVENTURA LAKES MSBU

TRENDS & ISSUES

As a result of Board action approved on June 2, 2014, the Buenaventura Lakes MSBU was repealed. The only remaining expenses associated with this Fund are those related to a BVL MSBU Drainage project, which will be funded by Fund Balance and included later on the budget process in order to have as accurate of an estimate as possible. Once the funds are completely expended, this Fund will be closed.

REVENUES

The only revenue will be Fund Balance which will be included later in the budget process.

113-BUENAVENTURA LAKES MSBU

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	154	0	52	103	0	0
Miscellaneous Revenues	221	0	81	165	0	0
Fund Balance	0	40,796	40,796	0	0	-40,796
Total =	375	40,796	40,929	267	0	-40,796
Expenditures						
Operating Expenses	5	0	133	5	0	0
Capital Outlay	0	40,796	40,796	0	0	-40,796
Total =	5	40,796	40,929	5	0	-40,796

Fund 113 - BUENAVENTURA LAKES MSBU

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5	0	133	5	0	0
Operating Expenses:	\$5	\$0	\$133	\$5	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	0	40,796	40,796	0	0	-40,796
Capital Outlay:	\$0	\$40,796	\$40,796	\$0	\$0	-\$40,796
TOTAL EXPENDITURES:	\$5	\$40,796	\$40,929	\$5	\$0	-\$40,796

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions. Operating Expenditures decreased \$116,000 mainly due to a decrease in Operating Supplies from the FY19 Adopted Budget.

Overall, the Recommended FY20 budget increased by 12.70% from the FY19 Adopted Budget.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to increase by 9.26% in FY20. Other sources of revenue include Fund Balance and Interest.

115-COURT FACILITIES FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Charges For Services	1,260,113	1,215,558	1,215,558	797,050	1,328,109	112,551
Miscellaneous Revenues	183,439	58,161	58,161	155,860	123,405	65,244
Less 5% Statutory Reduction	0	-63,686	-63,686	0	-72,576	-8,890
Fund Balance	0	10,417,348	11,830,028	0	11,725,465	1,308,117
Total	1,443,552	11,627,381	13,040,061	952,910	13,104,403	1,477,022
Expenditures			, .			
Operating Expenses	340,102	181,200	181,200	0	65,200	-116,000
Capital Outlay	306,609	319,546	447,857	12,289	406,995	87,449
Transfers Out	660,354	667,419	667,419	337,943	650,404	-17,015
Reserves - Operating	0	18,120	18,120	0	18,120	0
Reserves - Capital	0	10,441,096	11,725,465	0	11,963,684	1,522,588
Total	1,307,066	11,627,381	13,040,061	350,232	13,104,403	1,477,022

Fund 115 - Court Facilities Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460000 - Repair & Maintenance Svcs	337,307	50,000	50,000	0	50,000	0
5520000 - Operating Supplies	2,796	130,000	130,000	0	14,000	-116,000
5520010 - Computer Software	0	1,200	1,200	0	1,200	0
Operating Expenses:	\$340,102	\$181,200	\$181,200	\$0	\$65,200	-\$116,000
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	13,500	13,500	0	13,500	0
5650000 - Construction In Progress	306,609	306,046	434,357	12,289	393,495	87,449
Capital Outlay:	\$306,609	\$319,546	\$447,857	\$12,289	\$406,995	\$87,449
Transfers Out:						
5910001 - Tran Out-general Fund	9,839	16,933	16,933	12,700	17,610	677
5910236 - Tran Out Debt Svc	650,515	650,486	650,486	325,243	632,794	-17,692
Transfers Out:	\$660,354	\$667,419	\$667,419	\$337,943	\$650,404	-\$17,015
Reserves - Operating:						
5990020 - Reserve For Contingency	0	18,120	18,120	0	18,120	0
Reserves - Operating:	\$0	\$18,120	\$18,120	\$0	\$18,120	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,441,096	11,440,465	0	11,963,684	1,522,588
5990041 - Res For Capital - Designated	0	0	285,000	0	0	0
Reserves - Capital:	\$0	\$10,441,096	\$11,725,465	\$0	\$11,963,684	\$1,522,588
TOTAL EXPENDITURES:	\$1,307,066	\$11,627,381	\$13,040,061	\$350,232	\$13,104,403	\$1,477,022

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program: Economic Recovery and Reinvestment Act of 2009, Shelter Plus Care (2010) and Shelter Plus Care 2 (2013). The FY20 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Shelter Plus Care 2 Grant as well as for the Emergency Solutions Grant. There are no Personal Services associated with these Grants.

The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

Overall, this Fund increased \$158,521 from the FY19 Adopted Budget. The FY20 Budget reflects the balance of the two Shelter Plus Care Grants in addition to the new funding for the Emergency Solutions Grant.

REVENUES

For FY20, this Fund is supported by the remaining balance of the US Department Housing and Urban Development for the Shelter Plus Care Grant, and the Shelter Plus Care 2 Grant as well as funding for the Emergency Solutions Grant.

118-HOMELESS PREVENTION & RAPID REHOUSING

FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
					_
234,805	205,879	205,879	97,081	378,104	172,225
0	19,827	37,129	0	6,123	-13,704
234,805	225,706	243,008	97,081	384,227	158,521
214,433	225,706	243,008	136,968	384,227	158,521
214,433	225,706	243,008	136,968	384,227	158,521
	234,805 0 234,805	Actuals Adopted Budget 234,805 205,879 0 19,827 234,805 225,706 214,433 225,706	Actuals Adopted Budget Revised Budget 234,805 205,879 205,879 0 19,827 37,129 234,805 225,706 243,008	FY18 Actuals Adopted Budget Revised Budget FY19 YTD 234,805 205,879 205,879 97,081 0 19,827 37,129 0 234,805 225,706 243,008 97,081 214,433 225,706 243,008 136,968	FY18 Actuals Adopted Budget Revised Budget FY19 YTD Recommended Budget 234,805 205,879 205,879 97,081 378,104 0 19,827 37,129 0 6,123 234,805 225,706 243,008 97,081 384,227 214,433 225,706 243,008 136,968 384,227

FUND 118 - HOMELESS PREVENTION & RAPID REHOUSING

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5488000 - Promotional-ads/media Buys	0	0	0	0	1,500	1,500
5490000 - Oth Current Chgs & Obligations	186,412	225,706	243,008	136,968	375,493	149,787
5490013 - Short Term Rent/Mortgage/Utili	28,021	0	0	0	0	0
5511000 - Office Supplies	0	0	0	0	1,000	1,000
5512000 - Office Equipment	0	0	0	0	1,000	1,000
5520000 - Operating Supplies	0	0	0	0	484	484
5540000 - Books,pubs,subs & Membership	0	0	0	0	2,250	2,250
5541000 - Registration Fees	0	0	0	0	500	500
5550000 - Training	0	0	0	0	2,000	2,000
Operating Expenses:	\$214,433	\$225,706	\$243,008	\$136,968	\$384,227	\$158,521
TOTAL EXPENDITURES:	\$214,433	\$225,706	\$243,008	\$136,968	\$384,227	\$158,521

FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

TRENDS & ISSUES

The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 30 homes in designated areas of the County. The grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the program. The term of the grant was for 36 months with FY14 the final year of funding. As the funds are continued to be spent down, the grant balance will continue to be carried forward until further direction is provided by the grantor.

Personal Services are not included in FY20.

Overall, this Fund increased \$50,974 from the FY19 Adopted Budget due to an increase in prior year funds being carried over.

REVENUES

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY20 revenues are the remaining grant funds as well as funds from the prior year.

122-NEIGHBORHOOD STABIL PROGRAM 3

FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
44,400	247,656	247,656	0	230,083	-17,573
0	0	93	47	0	0
0	125,079	193,626	0	193,626	68,547
44,400	372,735	441,375	47	423,709	50,974
4,470	372,735	441,375	135	423,709	50,974
4,470	372,735	441,375	135	423,709	50,974
	44,400 0 0 44,400 4,470	Actuals Adopted Budget 44,400 247,656 0 0 125,079 44,400 372,735	Actuals Adopted Budget Revised Budget 44,400 247,656 247,656 0 0 93 0 125,079 193,626 44,400 372,735 441,375 4,470 372,735 441,375	FY18 Actuals Adopted Budget Revised Budget FY19 YTD 44,400 247,656 247,656 0 0 0 93 47 0 125,079 193,626 0 44,400 372,735 441,375 47 4,470 372,735 441,375 135	FY18 Actuals Adopted Budget Revised Budget FY19 YTD Recommended Budget 44,400 247,656 247,656 0 230,083 0 0 93 47 0 0 125,079 193,626 0 193,626 44,400 372,735 441,375 47 423,709 4,470 372,735 441,375 135 423,709

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	4,470	17,908	17,908	0	10,000	-7,908
5340000 - Other Contractual Services	0	222,890	222,890	0	399,263	176,373
5450000 - Insurance	0	135	135	135	135	0
5490000 - Oth Current Chgs & Obligations	0	130,802	199,442	0	13,311	-117,491
5511000 - Office Supplies	0	500	500	0	500	0
5520000 - Operating Supplies	0	500	500	0	500	0
Operating Expenses:	\$4,470	\$372,735	\$441,375	\$135	\$423,709	\$50,974
TOTAL EXPENDITURES:	\$4,470	\$372,735	\$441,375	\$135	\$423,709	\$50,974

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Community Resources Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Personal Services supports 4.6 FTEs, which is the same as the FY19 Adopted Budget. Personal Services increased \$10,253 from the FY19 Adopted Budget due to the following:

- Recommended across the board adjustment for eligible employees
- Retirement and Worker's Compensation were adjusted based on the rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment.

Operating Expenditures increased \$272,998 from the FY19 Adopted Budget primarily due to increases related to other contractual services for alarm monitoring, pest prevention, Active Network credit card booking fees and consultant services for the Tree Farm and controlled burns. Repair & maintenance increases are for exotic vegetation control and additional costs for the Tree Farm. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

Overall, this Fund increased 50.41% from the FY19 Adopted Budget. Reserves Restricted reflects funds that are being set aside towards ongoing maintenance upon expiration of this program. The remaining balance from the Acquisition fund was transferred to the Maintenance Fund in FY19 in accordance with the Ordinance as noted below. The goal will be to increase this amount as much as possible, including accrued interest, to ensure the purchased properties are maintained properly.

As a result, it is anticipated that there will be some changes recommended to this Fund for the Tentative Budget. Staff is going to reevaluate requests in order to reserve funds for the future maintenance if the Board chooses to move forward with the Millage Rate change as noted on the next page.

REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for preservation and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The Save Osceola Maintenance millage rate is recommended to increase slightly. In prior years, the Millage Rate has been 0.0500 for Maintenance and 0.1358 for the two Debt Service Funds. However, the increase in valuation has provided for a lower rate needed for the Debt Service Funds (0.1206). As a result, this slight reduction could be added to the Maintenance Millage Rate (for a total of 0.0652), in compliance with the Ordinance, for long term maintenance with no net increase to the overall Millage Rate.

125-ENVIRONMENTAL LAND MAINTENANCE

Budget Budget		minus FY19 Adopted
Revenues		
Current Ad Valorem Taxes 1,228,156 1,275,606 1,275,606 1,194,006	1,863,380	587,774
PY Delinquent Ad Valorem Tax 751 0 0 8,004	0	0
Miscellaneous Revenues 97,365 41,000 41,000 95,244	120,606	79,606
Less 5% Statutory Reduction 0 -65,830 -65,830 0	-99,199	-33,369
Transfers In 32,631 0 1,245,404 4,907	0	0
Other Sources 27,061 0 0 0	20,730	20,730
Fund Balance 0 1,429,670 1,536,555 0	2,126,178	696,508
Total 1,385,964 2,680,446 4,032,735 1,302,160	4,031,695	1,351,249
Expenditures		
Personal Services 287,213 320,411 320,411 240,214	330,664	10,253
Operating Expenses 302,369 589,819 605,785 267,675	862,817	272,998
Capital Outlay 206,480 595,521 616,664 307,147	312,230	-283,291
Transfers Out 173,318 191,847 192,033 144,025	193,740	1,893
Reserves - Operating 0 282,589 292,216 0	298,392	15,803
Reserves - Restricted 0 700,259 1,935,850 0	2,033,852	1,333,593
Reserves - Stability 0 0 69,776 0	0	0
Total 969,379 2,680,446 4,032,735 959,061	4,031,695	1,351,249

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	181,542	233,485	233,485	147,412	228,970	-4,515
5130001 - Vacancy Factor	0	-4,085	-4,085	0	-4,008	77
5140000 - Overtime	78	0	0	2,672	0	0
5160000 - Compensated Annual Leave	13,913	0	0	8,432	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,675	0	0
5160020 - Compensated Admin Leave	1,472	0	0	1,273	0	0
5170000 - Compensated Sick Leave	6,075	0	0	5,990	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,044	0	0
5210000 - Fica Taxes	14,918	17,861	17,861	12,750	17,517	-344
5220000 - Retirement Contributions	16,282	19,285	19,285	14,244	19,394	109
5230000 - Health Insurance	46,122	46,393	46,393	34,019	61,984	15,591
					ļ	-7
5231000 - Life Insurance	251	221	221	179	214	
5232000 - Dental Insurance	1,118	1,218	1,218	890	1,426	208
5233000 - Lt Disability Insurance	337	386	386	259	377	-9
5233100 - St Disability Insurance	623	513	513	469	502	-11
5240000 - Workers' Compensation	4,480	5,134	5,134	3,906	4,288	-846
Personal Services:	\$287,213	\$320,411	\$320,411	\$240,214	\$330,664	\$10,253
Operating Expenses:						
5312000 - Tax Collector Fees	23,257	25,512	25,512	84,345	37,267	11,755
5340000 - Other Contractual Services	20,459	34,708	34,708	2,222	150,010	115,302
5400000 - Travel And Per Diem	2,118	1,964	1,964	190	2,355	391
5410000 - Communications	2,664	3,132	3,132	1,466	2,652	-480
5420000 - Freight & Postage Services	0	0	0	0	0	0
5430000 - Utility Services	2,694	4,388	4,388	1,836	4,724	336
5440000 - Rentals And Leases	1,250	1,500	1,500	1,290	1,500	0
5450000 - Insurance	4,919	1,978	1,978	1,978	2,975	997
5460000 - Repair & Maintenance Svcs	225,904	490,357	506,323	160,866	632,407	142,050
5462000 - Rep & Maint-automotive	1,515	1,200	1,200	2,011	1,400	200
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	0	2,740	2,740	705	2,940	200
5490501 - OH-Workers' Compensation	1,406	1,720		1,720		0
·	969	409	1,720 409	409	1,720	0
5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance			258	258	258	0
	234	258			Į.	
5490504 – OH-Health Insurance	1,168	1,214	1,214	1,214	1,214	0
5490505 – OH-Life/AD&D, STD, LTD	286	264	264	264	264	0
5490509 - OH-Fleet Oversight	0	97	97	97	90	-7
5490510 - OH-Fleet Maint	18	0	0	0	0	0
E400E44 OILEL : E !	0	180	180	0	373	193
5490511 - OH-Fleet Fuel					6,000	0
5520000 - Operating Supplies	5,229	6,000	6,000	1,160		_
5520000 - Operating Supplies 5520010 - Computer Software	5,229 350	700	700	699	700	0
5520000 - Operating Supplies 5520010 - Computer Software 5521000 - Gas & Oil	5,229 350 1,048	700 1,738	700 1,738	699 786	700 3,574	1,836
5520000 - Operating Supplies 5520010 - Computer Software 5521000 - Gas & Oil 5522000 - Chemicals	5,229 350 1,048 3,072	700 1,738 3,000	700 1,738 3,000	699 786 2,425	700 3,574 3,000	1,836 0
5520000 - Operating Supplies 5520010 - Computer Software 5521000 - Gas & Oil 5522000 - Chemicals 5525000 - Tools	5,229 350 1,048 3,072 2,430	700 1,738 3,000 2,600	700 1,738 3,000 2,600	699 786 2,425 1,072	700 3,574 3,000 2,600	1,836 0 0
5520000 - Operating Supplies 5520010 - Computer Software 5521000 - Gas & Oil 5522000 - Chemicals 5525000 - Tools 5540000 - Books,pubs,subs & Membership	5,229 350 1,048 3,072 2,430 568	700 1,738 3,000 2,600 180	700 1,738 3,000 2,600 180	699 786 2,425 1,072 175	700 3,574 3,000 2,600 180	1,836 0 0
5520000 - Operating Supplies 5520010 - Computer Software 5521000 - Gas & Oil 5522000 - Chemicals 5525000 - Tools	5,229 350 1,048 3,072 2,430	700 1,738 3,000 2,600	700 1,738 3,000 2,600	699 786 2,425 1,072	700 3,574 3,000 2,600	1,836 0 0

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	19,595	19,594	91,500	91,500
5650000 - Construction In Progress	206,480	595,521	597,069	287,552	220,730	-374,791
Capital Outlay:	\$206,480	\$595,521	\$616,664	\$307,147	\$312,230	-\$283,291
Transfers Out:						
5910001 - Tran Out-general Fund	91,577	100,735	100,735	75,551	104,764	4,029
5910511 - Tran Out Fleet Fuel F511	0	420	420	315	0	-420
5910704 - Transfers out-Property Appr	81,741	90,692	90,878	68,158	88,976	-1,716
Transfers Out:	\$173,318	\$191,847	\$192,033	\$144,025	\$193,740	\$1,893
Reserves - Operating:						
5990010 - Reserve For Cash	0	183,757	183,757	0	231,204	47,447
5990020 - Reserve For Contingency	0	98,832	108,459	0	67,188	-31,644
Reserves - Operating:	\$0	\$282,589	\$292,216	\$0	\$298,392	\$15,803
Reserves - Restricted:						
5990070 - Reserves Restricted	0	700,259	1,935,850	0	2,033,852	1,333,593
Reserves - Restricted:	\$0	\$700,259	\$1,935,850	\$0	\$2,033,852	\$1,333,593
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	69,776	0	0	0
Reserves - Stability:	\$0	\$0	\$69,776	\$0	\$0	\$0
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FUND 128 – SUBDIVISION POND MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

This Fund includes 63 individual MSBUs which provides funding for costs associated with repair and maintenance of stormwater management systems within the specific subdivision that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Overall, the FY20 Recommended Budget reflects a slight increase over the FY19 Adopted Budget. This increase is due to the increased costs for contractual services and annual operating costs.

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

128-SUBDIVISION POND MSBU

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	666,725	682,998	682,998	640,881	753,731	70,733
Miscellaneous Revenues	9,491	0	0	9,407	0	0
Less 5% Statutory Reduction	0	-34,151	-34,151	0	-37,687	-3,536
Fund Balance	0	282,412	421,834	0	393,050	110,638
Total	676,217	931,259	1,070,681	650,288	1,109,094	177,835
Expenditures						
Operating Expenses	478,615	852,213	991,635	262,278	920,100	67,887
Transfers Out	140,770	79,046	79,046	59,197	188,994	109,948
Total =	619,385	931,259	1,070,681	321,474	1,109,094	177,835

Fund 128 - Subdivision Pond MSBU

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	13,356	13,673	13,673	12,823	15,074	1,401
5450000 - Insurance	3,472	2,604	2,604	2,604	0	-2,604
5460000 - Repair & Maintenance Svcs	461,787	835,936	975,358	246,851	905,026	69,090
Operating Expenses:	\$478,615	\$852,213	\$991,635	\$262,278	\$920,100	\$67,887
Transfers Out:						
5910001 - Tran Out-general Fund	120,379	58,658	58,658	43,943	168,614	109,956
5910102 - Tran Out-transportation Trust	20,391	20,388	20,388	15,254	20,380	-8
Transfers Out:	\$140,770	\$79,046	\$79,046	\$59,197	\$188,994	\$109,948
TOTAL EXPENDITURES:	\$619,385	\$931,259	\$1,070,681	\$321,474	\$1,109,094	\$177,835

FUND 129 – SUBDIVISION STREETLIGHT MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 31 MSBUs which provides funding for costs associated with repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Overall, the FY20 Recommended Budget reflects a slight increase over the FY19 Adopted Budget.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

129-STREET LIGHTING MSBU

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	276,310	312,693	312,693	287,241	319,855	7,162
Miscellaneous Revenues	4,702	0	0	4,907	0	0
Less 5% Statutory Reduction	0	-15,243	-15,243	0	-15,992	-749
Fund Balance	0	102,741	197,506	0	137,671	34,930
Total	281,012	400,191	494,956	292,148	441,534	41,343
<u>Expenditures</u>						
Operating Expenses	283,070	384,297	479,062	172,796	412,296	27,999
Transfers Out	15,225	15,894	15,894	11,260	29,238	13,344
Total =	298,295	400,191	494,956	184,057	441,534	41,343

Fund 129 - Street Lighting MSBU

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,536	6,096	6,096	5,761	6,397	301
5430000 - Utility Services	277,534	378,201	472,966	167,035	405,899	27,698
Operating Expenses:	\$283,070	\$384,297	\$479,062	\$172,796	\$412,296	\$27,999
Transfers Out:						
5910001 - Tran Out-general Fund	15,225	15,894	15,894	11,260	29,238	13,344
Transfers Out:	\$15,225	\$15,894	\$15,894	\$11,260	\$29,238	\$13,344
TOTAL EXPENDITURES:	\$298,295	\$400,191	\$494,956	\$184,057	\$441,534	\$41,343

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

A total of 5 FTEs are allocated to the Court Related Technology Fund which remains unchanged from the FY19 Adopted Budget. Personal Services increased 3.77% from the FY19 Adopted Budget due to the following:

- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenses decreased 8.62% from the FY19 Adopted Budget primarily due to decreases in costs associated with various office equipment, computer replacements and the Document Management Software.

Capital Outlay provides funding for replacements of computer equipment including printers, laptops, monitors, scanners and servers for courtroom audio upgrade.

Overall, the FY19 Budget increased 3.97% from the FY19 Adopted Budget.

REVENUES

Unfortunately the revenues from the \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court does not cover the costs of this Fund. In order to balance, there is a Transfer In from the General Fund in the amount of \$219,334 which is an increase over the FY19 amount that was needed. Other sources of revenue include interest and Fund Balance.

130-COURT RELATED TECHNOLOGY FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Charges For Services	915,787	944,164	944,164	476,938	1,007,047	62,883
Miscellaneous Revenues	6,304	4,500	4,500	4,941	4,500	0
Less 5% Statutory Reduction	0	-47,433	-47,433	0	-50,577	-3,144
Transfers In	57,293	133,529	136,245	101,505	219,334	85,805
Fund Balance	0	325,793	367,134	0	234,290	-91,503
Total	979,384	1,360,553	1,404,610	583,384	1,414,594	54,041
Expenditures						
Personal Services	463,407	481,866	481,866	346,700	500,046	18,180
Operating Expenses	387,136	648,689	638,989	139,094	592,751	-55,938
Capital Outlay	83,860	115,500	125,200	29,277	218,100	102,600
Transfers Out	84,198	72,322	72,322	54,242	62,356	-9,966
Reserves - Operating	0	42,176	86,233	0	41,341	-835
Total	1,018,601	1,360,553	1,404,610	569,313	1,414,594	54,041
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FUND 130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	308,574	363,158	363,158	233,704	372,627	9,469
5130001 - Vacancy Factor	0	-6,379	-6,379	0	-6,543	-164
5140000 - Overtime	650	1,300	1,300	0	1,300	0
5160000 - Compensated Annual Leave	20,684	0	0	11,151	0	0
5160020 - Compensated Admin Leave	1,679	0	0	2,030	0	0
5170000 - Compensated Sick Leave	13,278	0	0	8,926	0	0
5210000 - Fica Taxes	25,696	27,882	27,882	18,764	28,605	723
5220000 - Retirement Contributions	27,635	30,103	30,103	21,129	31,671	1,568
5230000 - Health Insurance	61,212	62,059	62,059	48,142	68,661	6,602
5231000 - Life Insurance	427	342	342	272	352	10
5232000 - Dental Insurance	1,147	1,160	1,160	882	1,260	100
5233000 - Lt Disability Insurance	574	601	601	396	617	16
5233100 - St Disability Insurance	1,059	802	802	716	823	21
5240000 - Workers' Compensation	793	838	838	588	673	-165
Personal Services:	\$463,407	\$481,866	\$481,866	\$346,700	\$500,046	\$18,180
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	0	125,000	0
5340000 - Other Contractual Services	84,971	105,000	105,000	74,469	120,100	15,100
5400000 - Travel And Per Diem	-304	4,000	4,000	22	1,500	-2,500
5410000 - Communications	795	0	0	0	0	0
5420000 - Freight & Postage Services	437	0	0	0	0	0
5450000 - Insurance	0	843	843	843	1,265	422
5460000 - Repair & Maintenance Svcs	50,780	51,910	42,210	15,288	52,960	1,050
5490000 - Oth Current Chgs & Obligations	0	148,281	148,281	0	0	-148,281
5490501 - OH-Workers' Compensation	1,565	1,870	1,870	1,870	1,870	0
5490502 - OH-Property & Liability Insuranc	0	163	163	163	163	0
5490503 - OH-Dental Insurance	260	280	280	280	280	0
5490504 – OH-Health Insurance	1,295	1,320	1,320	1,320	1,320	0
5490505 – OH-Life/AD&D, STD, LTD	315	342	342	342	342	0
5511000 - Office Supplies	1,769	2,675	2,675	1,931	3,925	1,250
5512000 - Office Equipment	19,411	45,855	45,855	6,104	10,935	-34,920
5520000 - Operating Supplies	34,379	54,872	54,872	24,901	60,060	5,188
5520010 - Computer Software	20,139	34,778	34,778	2,410	180,781	146,003
5520020 - Computer Hardware, Non-Capit	41,118	56,400	56,400	6,726	18,050	-38,350
5520021 - Computer Hardware, Operating	1,818	10,000	10,000	1,625	10,000	0
5541000 - Registration Fees	0	900	900	800	0	-900
5550000 - Training	3,390	4,200	4,200	0	4,200	0
Operating Expenses:	\$387,136	\$648,689	\$638,989	\$139,094	\$592,751	-\$55,938
Capital Outlay:	7557,150	70-10,000	+ 330,303	+100,004	7332,731	755,550
5640000 - Machinery & Equipment	0	35,600	35,600	2,313	82,200	46,600
5640020 - Computer Hardware, Capital	83,860	79,900	89,600	26,964	88,400	8,500
5680010 - Computer Software, Capital	0	0	0	0	47,500	47,500
Capital Outlay:	\$83,860	\$115,500	\$125,200	\$29,277	\$218,100	\$102,600
Transfers Out:	,	,	,	,	,	,,,,,
5910001 - Tran Out-general Fund	84,198	72,322	72,322	54,242	62,356	-9,966
Transfers Out:	\$84,198	\$72,322	\$72,322	\$54,242	\$62,356	-\$9,966

FUND 130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990010 - Reserve For Cash	0	35,542	35,542	0	41,341	5,799
5990020 - Reserve For Contingency	0	6,634	50,691	0	0	-6,634
Reserves - Operating:	\$0	\$42,176	\$86,233	\$0	\$41,341	-\$835
TOTAL EXPENDITURES:	\$1,018,601	\$1,360,553	\$1,404,610	\$569,313	\$1,414,594	\$54,041

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), and Fire Marshal (2133) and other departments that support the fire function, Information Technology (1245), (1246), (1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Personal Services supports 381.78 FTEs, which is an increase of 18.83 FTEs from the FY19 Adopted Budget, 0.83 of which was due to a mid-year change. For FY20, the County Manager is supporting the recommendation of 2 additional Rescue Units which equals 18 positions. The addition of the two rescue units will aid the level of service which is currently at maximum capacity for handling incidents in the west end of the County. As a result, the Department is forced to rely on our mutual aid partners to handle incidents which results in a loss of EMS billing revenue to the Fund. In order to support the positions, the Recommended Budget includes a proposed 10% increase to the Special Assessment program. The impact of this increase to residents is just over \$12 or \$1.05 per month. The category that is impacted the most is Transient which would be an increase of \$21.14 per room. However, this increase would support the addition of the 2 rescue units to serve this area.

As a result, Personal Services increased 5.20% due to the following:

- Additional staff as noted above
- Holiday Pay, Other Salaries & Wages-BC Workback and Overtime increased based on anticipated needs for FY20
- Incentive Pay increased to provide the EMT/Paramedic certification incentive to qualifying employees
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Across the board adjustment for eligible, non-union employees
- No adjustment is currently reflected in the budget for IAFF employees pending union negotiations

Operating Expenditures increased by 9.64% primarily due to Bad Debt which is a percentage of Ambulance Fee Revenues.

Capital Outlay reflects funding for items per the Depreciation Schedule that have outlived their useful life as well as replacement vehicles, replacement laptops and equipment necessary for department training in addition to items needed for the delivery of service. Capital items that are accounted for in Fund 331 are funded through a Transfer Out from this Fund. For next year, it is proposed that the County proceed with constructing Station 67 – Austin Tindall. This area is currently underserved (no Rescue Unit) and has an ISO rating of 10. Reserves are established in accordance with Policy.

Overall, the FY20 Recommended Budget reflects a 5.97% increase over the FY19 Adopted Budget.

REVENUES

The primary funding sources anticipate increases for FY20. Ad Valorem increased due to the property valuation increase (11.40%) although no change to the millage rate of 1.0682 is proposed. There is a proposed increase to the Special Assessment program. With the increase and increase in units, as noted above it is proposed to add 2 Rescue Units. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

134-COUNTYWIDE FIRE FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Current Ad Valorem Taxes	18,142,725	20,781,922	20,781,922	19,476,351	23,150,146	2,368,224
PY Delinquent Ad Valorem Tax	4,680	9,329	9,329	166,672	4,000	-5,329
Permits, Fees & Special Assessments	35,390,775	36,430,231	36,430,231	35,466,208	40,245,490	3,815,259
Intergovernmental Revenue	117,847	93,320	93,320	24,975	99,900	6,580
Charges For Services	9,841,845	8,340,334	8,340,334	4,526,833	10,648,909	2,308,575
Miscellaneous Revenues	1,231,916	847,542	848,542	1,245,365	1,374,305	526,763
Less 5% Statutory Reduction	0	-3,297,534	-3,297,534	0	-3,749,192	-451,658
Transfers In	5,016,808	3,918,317	5,806,232	4,925,506	4,171,447	253,130
Other Sources	956,373	0	1,990	0	0	0
Fund Balance	0	24,912,922	31,617,389	0	21,589,506	-3,323,416
Total	70,702,967	92,036,383	100,631,755	65,831,911	97,534,511	5,498,128
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Expenditures Personal Services	41,151,114	43,408,945	43,427,375	31,061,013	45,667,842	2,258,897
Operating Expenses	13,469,352	13,380,349	13,496,264	7,495,036	14,669,634	1,289,285
Capital Outlay	1,098,323	815,195	1,082,188	414,202	568,778	-246,417
Debt Service	2,074,866	2,362,587	2,362,587	2,236,167	2,549,069	186,482
Transfers Out	13,568,438	9,297,344	17,367,563	7,803,690	10,455,928	1,158,584
Reserves - Operating	13,300,430	15,844,393	15,959,960	7,803,690	16,672,759	828,366
Reserves - Debt	0	, ,		•		,
		1,483,851	1,483,851	0	1,500,693	16,842
Reserves - Capital	0	5,443,719	5,451,967		5,449,808	6,089
Total =	71,362,093	92,036,383	100,631,755	49,010,107	97,534,511	5,498,128
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FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	18,952,166	22,468,066	22,473,859	14,028,557	23,827,520	1,359,454
5120030 - Holiday Pay	445,879	500,000	500,000	460,102	535,000	35,000
5124000 - Exec Deferred Compensation	9,540	0	0	6,998	0	0
5130001 - Vacancy Factor	0	-501,449	-501,449	0	-505,297	-3,848
5130002 - Other Salaries & Wages-Standb	284,011	225,000	225,000	215,918	225,000	0
5130003 - Other Salaries & Wages-Deploy	0	0	0	24,445	0	0
5130004 - Other Salaries & Wages-BC Woi	198,947	352,050	352,050	176,675	359,312	7,262
5140000 - Overtime	1,700,018	2,252,046	2,252,046	1,430,209	2,357,704	105,658
5140001 - Overtime-Deployment	0	0	0	85,695	0	0
5150000 - Incentive Pay	2,435,944	2,469,849	2,469,849	1,881,985	2,634,939	165,090
5150010 - Uniform Allowance	128,880	99,000	99,000	71,810	99,000	0
5150030 - Educ Incentive Firefighters	96,310	105,600	105,600	66,540	115,200	9,600
5150031 - Tuition Reimbursement - CBA	22,025	50,000	50,000	8,799	50,000	0
5150032 - Tuition Reimbursement - Non-C	0	5,000	5,000	0	5,000	0
5150100 - Wellness Incentive	119,945	127,920	127,920	93,587	127,920	0
5160000 - Compensated Annual Leave	1,503,651	0	0	1,057,431	0	0
5160010 - Compensated Ann Leave Payoff	33,430	0	0	17,395	0	0
5160020 - Compensated Admin Leave	23,332	0	0	16,820	0	0
5170000 - Compensated Sick Leave	1,049,806	0	0	794,765	0	0
5170010 - Compensated Sick Leave Payoff	60,594	0	0	14,997	0	0
5180001 - PY Salary Repayment	0	0	0	-3,887	0	0
5210000 - Fica Taxes	1,986,712	2,134,865	2,135,308	1,502,422	2,135,571	706
5220000 - Retirement Contributions	5,989,466	6,644,886	6,645,365	4,597,376	6,897,002	252,116
5230000 - Health Insurance	4,511,367	4,686,007	4,697,516	3,281,200	5,162,711	476,704
5231000 - Life Insurance	26,526	26,950	26,956	17,027	27,153	203
5232000 - Dental Insurance	98,926	102,841	103,001	71,094	109,135	6,294
5233000 - Lt Disability Insurance	35,695	47,273	47,282	24,763	47,646	373
5233100 - St Disability Insurance	65,901	52,563	52,581	44,775	52,378	-185
5240000 - Workers' Compensation	1,372,045	1,560,478	1,560,491	1,068,714	1,404,948	-155,530
Developed Complete	Ć41 151 11A	\$43,408,945	\$43,427,375	¢21.056.211	¢45 667 942	62.250.007
Personal Services:	\$41,151,114	\$43,408,945	\$43,427,375	\$31,056,211	\$45,667,842	\$2,258,897
Operating Expenses:	75.006	40.500	64.504	26.250	42.500	
5310000 - Professional Services	75,296	48,500	64,534	26,258	42,600	-5,900
5310006 - Legal Fees	4,489	135,000	135,000	101,648	60,000	-75,000
5312000 - Tax Collector Fees	1,056,341	1,130,156	1,130,156	1,088,050	1,215,825	85,669
5314000 - Medical Svcs	271,957	295,148	289,277	0	299,500	4,352
5340000 - Other Contractual Services	1,053,211	1,183,635	1,202,520	443,839	1,205,985	22,350
5400000 - Travel And Per Diem	25,235	38,158	39,058	18,093	53,896	15,738
5410000 - Communications	235,292	255,422	255,422	162,033	268,252	12,830
5420000 - Freight & Postage Services	1,168	2,100	2,100	2,918	2,550	450
5430000 - Utility Services	250,479	302,100	302,100	200,283	327,100	25,000
5440000 - Rentals And Leases	132,987	169,172	209,198	112,278	239,687	70,515
5450000 - Insurance	284,878	131,020	131,020	131,020	132,958	1,938
5450502 - Insurance Claims - Prop & Casua	31,254	31,254	31,254	31,254	31,254	0
5460000 - Repair & Maintenance Svcs	1,067,319	1,341,121	1,336,447	530,330	1,202,696	-138,425
5460008 - R&M Parking re-paving	0	165,000	165,000	0	0	-165,000
5462000 - Rep & Maint-automotive	1,694,168	1,432,000	1,476,800	1,019,156	1,523,000	91,000
5470000 - Printing And Binding	3,394	3,400	3,400	1,096	3,700	300
5480000 - Promotional Activities	4,152	5,000	5,000	3,253	16,000	11,000

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	317	4,200	4,200	3,471	142,160	137,960
5490011 - Cash over/shorts	-3	0	0	0	0	0
5490019 - Hurricane Irma Allocation	258,104	0	0	0	0	0
5490400 - Bad Debt	5,032,713	4,098,137	4,098,137	2,113,996	5,327,269	1,229,132
5490500 - Reimbursement Of Py Revenue	9,505	0	0	0	0	0
5490501 - OH-Workers' Compensation	113,526	135,744	135,744	135,744	136,054	310
5490502 - OH-Property & Liability Insuranc	20,265	25,288	25,288	25,288	25,288	0
5490503 - OH-Dental Insurance	18,847	20,324	20,324	20,324	20,370	46
5490504 – OH-Health Insurance	93,873	95,820	95,820	95,820	96,039	219
5490505 – OH-Life/AD&D, STD, LTD	23,906	21,911	21,911	21,911	21,987	76
5490509 - OH-Fleet Oversight	0	13,483	13,483	13,483	13,410	-73
5490510 - OH-Fleet Maint	2,673	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	25,020	25,020	0	55,577	30,557
5511000 - Office Supplies	31,754	31,800	31,800	20,529	32,500	700
5512000 - Office Equipment	4,254	4,500	4,500	1,968	4,500	0
5520000 - Operating Supplies	829,795	1,009,170	1,000,814	558,463	1,103,862	94,692
5520010 - Computer Software	38,480	97,125	97,125	32,291	111,595	14,470
5520011 - Computer Software, SAAS	9,097	32,000	32,000	0	0	-32,000
5520020 - Computer Hardware, Non-Capit	28,739	60,500	60,845	28,139	90,500	30,000
5521000 - Gas & Oil	238,929	246,174	246,174	164,799	257,951	11,777
5521005 - Gas & Oil-Direct	211,558	219,637	219,637	123,467	203,278	-16,359
5525000 - Tools	0	6,121	6,121	0	1,800	-4,321
55-5666 16615						
5526000 - Clothing	170,919	215,550	229,376	132,100	214,550	-1,000
	170,919 49,990		229,376 57,341	132,100 6,941	214,550 15,151	
5526000 - Clothing		215,550	·		ļ	-1,000
5526000 - Clothing 5540000 - Books,pubs,subs & Membership	49,990	215,550 57,341	57,341	6,941	15,151	-1,000 -42,190
5526000 - Clothing 5540000 - Books,pubs,subs & Membership 5541000 - Registration Fees 5550000 - Training	49,990 14,665 75,828	215,550 57,341 18,018 274,300	57,341 18,018 274,300	6,941 9,274 130,770	15,151 21,240 149,550	-1,000 -42,190 3,222 -124,750
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses:	49,990 14,665	215,550 57,341 18,018	57,341 18,018	6,941 9,274	15,151 21,240	-1,000 -42,190 3,222
5526000 - Clothing 5540000 - Books,pubs,subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay:	49,990 14,665 75,828 \$13,469,352	215,550 57,341 18,018 274,300 \$13,380,349	57,341 18,018 274,300 \$13,496,264	6,941 9,274 130,770 \$7,510,285	15,151 21,240 149,550 \$14,669,634	-1,000 -42,190 3,222 -124,750 \$1,289,285
5526000 - Clothing 5540000 - Books,pubs,subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment	49,990 14,665 75,828 \$13,469,352 450,310	215,550 57,341 18,018 274,300 \$13,380,349 447,036	57,341 18,018 274,300 \$13,496,264 485,926	6,941 9,274 130,770 \$7,510,285	15,151 21,240 149,550 \$14,669,634	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital	49,990 14,665 75,828 \$13,469,352 450,310 62,285	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160	57,341 18,018 274,300 \$13,496,264 485,926 249,215	6,941 9,274 130,770 \$7,510,285 197,872 152,378	15,151 21,240 149,550 \$14,669,634 339,978 228,800	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay:	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service:	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service:	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out:	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 5910001 - Tran Out-general Fund	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 5910001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu 5910242 - Transfers Out Fund 242 5910331 - Tran Out - Fire Capital Fund	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0 6,928,112	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 1,178,829	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 9,248,286	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0 1,714,233	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011 1,532,070	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011 353,241
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu 5910242 - Transfers Out Fund 242 5910331 - Tran Out - Fire Capital Fund 5910510 - Tran Out Fleet	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0 6,928,112 76,579	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 1,178,829 120,000	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 9,248,286 120,000	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0 1,714,233 90,000	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011 1,532,070 49,783	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011 353,241 -70,217
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu 5910242 - Transfers Out Fund 242 5910331 - Tran Out - Fire Capital Fund 5910510 - Tran Out Fleet 5910511 - Tran Out Fleet	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0 6,928,112 76,579 0	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 1,178,829 120,000 58,380	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 9,248,286 120,000 58,380	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0 1,714,233 90,000 43,785	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011 1,532,070 49,783 101,760	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011 353,241 -70,217 43,380
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out:	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 5910001 - Tran Out-general Fund	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 5910001 - Tran Out-general Fund	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 5910001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu 5910242 - Transfers Out Fund 242 5910331 - Tran Out - Fire Capital Fund	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0 6,928,112	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 1,178,829	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 9,248,286	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0 1,714,233	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011 1,532,070	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011 353,241
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu 5910242 - Transfers Out Fund 242 5910331 - Tran Out - Fire Capital Fund 5910510 - Tran Out Fleet	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0 6,928,112 76,579	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 1,178,829 120,000	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 9,248,286 120,000	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0 1,714,233 90,000	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011 1,532,070 49,783	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011 353,241 -70,217 43,380
5526000 - Clothing 5540000 - Books, pubs, subs & Membership 5541000 - Registration Fees 5550000 - Training Operating Expenses: Capital Outlay: 5640000 - Machinery & Equipment 5640020 - Computer Hardware, Capital 5640100 - Vehicles 5650000 - Construction In Progress 5680010 - Computer Software, Capital Capital Outlay: Debt Service: 5710000 - Principal 5720000 - Interest Debt Service: Transfers Out: 591001 - Tran Out-general Fund 5910158 - Tran Out-intergov Radio Commu 5910242 - Transfers Out Fund 242 5910331 - Tran Out - Fire Capital Fund 5910510 - Tran Out Fleet	49,990 14,665 75,828 \$13,469,352 450,310 62,285 104,305 481,423 0 \$1,098,323 1,570,964 503,901 \$2,074,866 4,623,960 119,907 0 6,928,112 76,579	215,550 57,341 18,018 274,300 \$13,380,349 447,036 245,160 87,999 0 35,000 \$815,195 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 1,178,829 120,000	57,341 18,018 274,300 \$13,496,264 485,926 249,215 108,999 79,169 158,879 \$1,082,188 1,812,309 550,278 \$2,362,587 5,458,633 250,005 0 9,248,286 120,000	6,941 9,274 130,770 \$7,510,285 197,872 152,378 63,952 0 0 \$414,202 1,718,418 517,750 \$2,236,167 4,093,975 187,504 0 1,714,233 90,000	15,151 21,240 149,550 \$14,669,634 339,978 228,800 0 0 0 \$568,778 1,982,983 566,086 \$2,549,069 5,880,340 228,748 301,011 1,532,070 49,783	-1,000 -42,190 3,222 -124,750 \$1,289,285 -107,058 -16,360 -87,999 0 -35,000 -\$246,417 170,674 15,808 \$186,482 421,707 -21,257 301,011 353,241 -70,217

FUND 134 - COUNTYWIDE FIRE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:	\$13,568,438	\$9,297,344	\$17,367,563	\$7,958,764	\$10,455,928	\$1,158,584
Reserves - Operating:						
5990010 - Reserve For Cash	0	11,014,440	11,014,440	0	11,470,962	456,522
5990020 - Reserve For Contingency	0	4,829,953	4,945,520	0	5,201,797	371,844
Reserves - Operating:	\$0	\$15,844,393	\$15,959,960	\$0	\$16,672,759	\$828,366
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,483,851	1,483,851	0	1,500,693	16,842
Reserves - Debt:	\$0	\$1,483,851	\$1,483,851	\$0	\$1,500,693	\$16,842
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	2,159	0	0	0
5990041 - Res For Capital - Designated	0	5,443,719	5,449,808	0	5,449,808	6,089
Reserves - Capital:	\$0	\$5,443,719	\$5,451,967	\$0	\$5,449,808	\$6,089
TOTAL EXPENDITURES:	\$71,362,093	\$92,036,383	\$100,631,755	\$49,175,630	\$97,534,511	\$5,498,128

FUND 137 – HOME FUND

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2018, but it was automatically renewed as outlined in the original agreement for an additional three fiscal years (ending on September 30, 2021).

Personal Services supports 1.50 FTEs which is an increase of 1.00 FTE over FY19 Adopted Budget due to the mid-year reallocation of the Community Grant Program Housing Specialist position from cost center 6112 in the General Fund (.25), Fund 151 - CDBG (.25), and Fund 118 - Homeless Prevention (.50).

Overall Personal Services increased \$66,066 due to the new allocation mentioned above as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental insurance as well as other ancillary insurance accounts, which will be finalized after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures total \$810,095 for administration and program activities. The City of Kissimmee's portion of the grant is outlined in the Interlocal Agreement.

REVENUES

The FY20 anticipated allocation from the Department of Housing Urban Development (HUD) is \$1,037,320. FY20 revenues are the remaining grant funds as well as funds from the prior year.

137-HOME FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
<u>Revenues</u>						
Intergovernmental Revenue	255,784	1,060,819	1,992,047	713,367	1,037,320	-23,499
Transfers In	53,598	53,598	43	40,220	0	-53,598
Fund Balance	0	194,438	271,276	0	244,187	49,749
Total =	309,382	1,308,855	2,263,366	753,587	1,281,507	-27,348
Expenditures						
Personal Services	38,978	32,112	67,148	41,449	98,178	66,066
Operating Expenses	9,472	979,031	1,898,506	1,064,111	810,095	-168,936
Grants and Aids	216,997	297,712	297,712	43,003	373,234	75,522
Total =	265,447	1,308,855	2,263,366	1,148,563	1,281,507	-27,348

FUND 137 - HOME FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	24,538	22,752	44,162	26,391	60,866	38,114
5130001 - Vacancy Factor	0	-398	-398	0	-1,083	-685
5140000 - Overtime	144	0	0	10	1,000	1,000
5150300 - Class C Meals	15	0	0	0	0	0
5160000 - Compensated Annual Leave	733	0	0	569	0	0
5160020 - Compensated Admin Leave	425	0	0	197	0	0
5170000 - Compensated Sick Leave	588	0	0	366	0	0
5210000 - Fica Taxes	1,794	1,741	2,961	1,866	4,734	2,993
5220000 - Retirement Contributions	2,124	1,879	3,679	2,274	5,240	3,361
5230000 - Health Insurance	8,223	5,832	15,832	9,273	26,540	20,708
5231000 - Life Insurance	33	21	47	29	58	37
5232000 - Dental Insurance	177	145	300	184	473	328
5233000 - Lt Disability Insurance	44	38	69	43	103	65
5233100 - St Disability Insurance	80	50	124	77	136	86
5240000 - Workers' Compensation	61	52	102	63	111	59
5250000 - Unemployment Compensation	0	0	270	106	0	0
Personal Services:	\$38,978	\$32,112	\$67,148	\$41,449	\$98,178	\$66,066
Operating Expenses:						
5310000 - Professional Services	0	5,000	5,000	3,250	5,000	0
5400000 - Travel And Per Diem	0	2,000	2,000	752	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5488000 - Promotional-ads/media Buys	0	3,074	3,074	127	3,074	0
5490000 - Oth Current Chgs & Obligations	9,189	965,855	1,885,332	1,058,876	794,958	-170,897
5490503 - OH-Dental Insurance	0	2	0	2	0	-2
5490504 – OH-Health Insurance	0	3	0	3	0	-3
5490505 – OH-Life/AD&D, STD, LTD	0	-3	0	0	0	3
5490509 - OH-Fleet Oversight	0	0	0	0	90	90
5490511 - OH-Fleet Fuel	0	0	0	0	373	373
5511000 - Office Supplies	283	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	0	0	0	500	500
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	0	300	300	0	300	0
5541000 - Registration Fees	0	0	0	1,100	1,000	1,000
5550000 - Training	0	1,500	1,500	0	1,500	0
Operating Expenses:	\$9,472	\$979,031	\$1,898,506	\$1,064,111	\$810,095	-\$168,936
Grants and Aids:						
5810000 - Aids To Gov't Agencies	216,997	193,252	193,252	33,003	239,138	45,886
5811000-Aids To Gov't Agencies	0	104,460	104,460	10,000	134,096	29,636
Grants and Aids:	\$216,997	\$297,712	\$297,712	\$43,003	\$373,234	\$75,522
TOTAL EXPENDITURES:	\$265,447	\$1,308,855	\$2,263,366	\$1,148,563	\$1,281,507	-\$27,348

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the FY20 Budget represents a decrease of 4.38% from the FY19 Adopted Budget.

REVENUES

Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. This revenue source has been declining and is estimated to continue decreasing with a projected -9.75% in judgments, fines and forfeitures compared to the FY19 Adopted Budget.

139-CRIMINAL JUSTICE TRAINING

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Judgment, Fines & Forfeits		67,818	63,674	63,674	39,879	57,464	-6,210
Miscellaneous Revenues		220	0	0	153	150	150
Less 5% Statutory Reduction		0	-3,184	-3,184	0	-2,881	303
Fund Balance		0	4,276	4,781	0	7,194	2,918
	Total	68,038	64,766	65,271	40,033	61,927	-2,839
Expenditures							
Transfers Out		68,286	64,766	65,271	27,568	61,927	-2,839
	Total =	68,286	64,766	65,271	27,568	61,927	-2,839

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	68,286	64,766	65,271	27,568	61,927	-2,839
Transfers Out:	\$68,286	\$64,766	\$65,271	\$27,568	\$61,927	-\$2,839
TOTAL EXPENDITURES:	\$68,286	\$64,766	\$65,271	\$27,568	\$61,927	-\$2,839

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only, and then distributed to county governments for expenditure on a variety of recreational boating-related purposes. (Sections 328.66 and 328.72, Florida Statues)

This Fund does not support Personal Services or Operating Expenditures. For FY20, this Fund includes Capital Outlay for improvements to the Lake Gentry and Lake Marian boat ramps, as well as, Transfers Out.

Overall, this Fund decreased \$407,091 from the FY19 Adopted Budget, but any remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

REVENUES

Revenues are derived from boat registration fees collected by the State, interest and rents and royalties. FY20, estimated revenue is based on calculated trends.

141-BOATING IMPROVEMENT FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	93,446	95,055	95,055	54,199	105,053	9,998
Miscellaneous Revenues	14,748	7,743	7,743	12,893	18,466	10,723
Less 5% Statutory Reduction	0	-5,139	-5,139	0	-6,176	-1,037
Fund Balance	0	519,614	614,890	0	92,839	-426,775
Total	108,194	617,273	712,549	67,091	210,182	-407,091
Expenditures						
Capital Outlay	0	607,965	607,965	27,909	32,886	-575,079
Transfers Out	8,462	7,353	7,353	5,515	7,647	294
Reserves - Capital	0	1,955	97,231	0	169,649	167,694
Total	8,462	617,273	712,549	33,423	210,182	-407,091

Fund 141 - Boating Improvement Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	607,965	607,965	27,909	32,886	-575,079
Capital Outlay:	\$0	\$607,965	\$607,965	\$27,909	\$32,886	-\$575,079
Transfers Out:						
5910001 - Tran Out-general Fund	8,462	7,353	7,353	5,515	7,647	294
Transfers Out:	\$8,462	\$7,353	\$7,353	\$5,515	\$7,647	\$294
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,955	97,231	0	169,649	167,694
Reserves - Capital:	\$0	\$1,955	\$97,231	\$0	\$169,649	\$167,694
TOTAL EXPENDITURES:	\$8,462	\$617,273	\$712,549	\$33,423	\$210,182	-\$407,091

FUND 142 – MOBILITY FEE EAST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new development pays its proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the East District.

Included in this budget is the estimated revenue projection for FY20 as well as Fund Balance from prior years. Proposed projects for FY20 include Advanced Traffic Management System (ATMS), ADA Sidewalk Upgrades, Boggy Creek Road Improvements between Simpson and Narcoossee, Fortune-Lakeshore Multi-Use Trail, Simpson Road Phase I and Intersection, as well as the continuation of Neptune Phase III. Funding in Capital - Designated is reserved for the funding needs for Neptune Phase III and IV. Revenue projections will be updated for the Tentative Budget. In addition, ongoing projects will be recognized in the budget later on in the process.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. As a result of the increase in fees and development activity, revenues are projected to increase significantly for FY20. In addition, due to those same increases, Fund Balance will increase for FY20 allowing for the expenditures noted above.

142 - MOBILITY FEE EAST ZONE

FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
4,335,235	2,764,505	2,764,505	5,039,256	7,814,692	5,050,187
54,727	0	0	112,840	86,576	86,576
0	-138,225	-138,225	0	-395,063	-256,838
0	2,591,041	2,658,967	0	9,007,418	6,416,377
4,389,962	5,217,321	5,285,247	5,152,096	16,513,623	11,296,302
56,643	4,791,641	4,859,567	605,724	4,522,716	-268,925
0	4,967	4,967	3,725	5,166	199
0	420,713	420,713	0	11,985,741	11,565,028
56,643	5,217,321	5,285,247	609,449	16,513,623	11,296,302
	4,335,235 54,727 0 0 4,389,962 56,643 0 0	Actuals Adopted Budget 4,335,235 2,764,505 54,727 0 0 -138,225 0 2,591,041 4,389,962 5,217,321 56,643 4,791,641 0 4,967 0 420,713	Actuals Adopted Budget Revised Budget 4,335,235 2,764,505 2,764,505 54,727 0 0 0 -138,225 -138,225 0 2,591,041 2,658,967 4,389,962 5,217,321 5,285,247 56,643 4,791,641 4,859,567 0 4,967 4,967 0 420,713 420,713	FY18 Actuals Adopted Budget Revised Budget FY19 YTD 4,335,235 2,764,505 2,764,505 5,039,256 54,727 0 0 112,840 0 -138,225 -138,225 0 0 2,591,041 2,658,967 0 4,389,962 5,217,321 5,285,247 5,152,096 56,643 4,791,641 4,859,567 605,724 0 4,967 4,967 3,725 0 420,713 420,713 0	FY18 Actuals Adopted Budget Revised Budget FY19 YTD Recommended Budget 4,335,235 2,764,505 2,764,505 5,039,256 7,814,692 54,727 0 0 112,840 86,576 0 -138,225 -138,225 0 -395,063 0 2,591,041 2,658,967 0 9,007,418 4,389,962 5,217,321 5,285,247 5,152,096 16,513,623 56,643 4,791,641 4,859,567 605,724 4,522,716 0 4,967 4,967 3,725 5,166 0 420,713 420,713 0 11,985,741

Fund 142 - Mobility Fee East District

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	56,643	4,791,641	4,859,567	605,724	4,522,716	-268,925
Capital Outlay:	\$56,643	\$4,791,641	\$4,859,567	\$605,724	\$4,522,716	-\$268,925
Transfers Out:						
5910001 - Tran Out-general Fund	0	4,967	4,967	3,725	5,166	199
Transfers Out:	\$0	\$4,967	\$4,967	\$3,725	\$5,166	\$199
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	420,713	420,713	0	0	-420,713
5990041 - Res For Capital - Designated	0	0	0	0	11,985,741	11,985,741
Reserves - Capital:	\$0	\$420,713	\$420,713	\$0	\$11,985,741	\$11,565,028
TOTAL EXPENDITURES:	\$56,643	\$5,217,321	\$5,285,247	\$609,449	\$16,513,623	\$11,296,302

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new development pays its proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

Included in the budget is the estimated revenue projection for FY20 as well as Fund Balance from prior years. Proposed projects for FY20 include Advanced Traffic Management System (ATMS), ADA Sidewalk Upgrades, Intersection Improvements (Doverplum Road at San Remo Road, Marigold Avenue at Peabody Road, Marigold Avenue at San Lorenzo Road), Neptune Middle School Sidewalk, Signal Improvements (Pleasant Hill at Eagle Lake, Pleasant Hill at Windmill Point, Poinciana Blvd at Octavia Blvd), Story Creek Blvd, Fortune-Lakeshore Multi-Use Trail, Bill Beck Blvd Segment B, as well as the continuation of Neptune Phase II and III. Funding in Capital - Designated is reserved for the funding needs for Neptune Phase II and III. Revenue projections will be updated for the Tentative Budget. In addition, ongoing projects will be recognized in the budget later on in the process.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. As a result of the increase in fees and development activity, revenues are projected to increase significantly for FY20. In addition, due to those same increases, Fund Balance will increase for FY20 allowing for the expenditures noted above.

143 - MOBILITY FEE WEST ZONE

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						_
Permits, Fees & Special Assessments	11,850,080	8,501,706	8,501,706	18,281,801	24,606,603	16,104,897
Charges For Services	459	0	0	529	529	529
Miscellaneous Revenues	218,920	0	0	353,253	270,127	270,127
Less 5% Statutory Reduction	0	-425,085	-425,085	0	-1,243,863	-818,778
Fund Balance	0	5,464,033	6,173,395	0	33,046,318	27,582,285
Total =	12,069,458	13,540,654	14,250,016	18,635,583	56,679,714	43,139,060
Expenditures						
Capital Outlay	2,054,101	9,235,533	10,250,690	610,123	13,217,128	3,981,595
Transfers Out	0	8,549	8,549	6,412	8,810	261
Reserves - Capital	0	4,296,572	3,990,777	0	43,453,776	39,157,204
Total =	2,054,101	13,540,654	14,250,016	616,535	56,679,714	43,139,060

Fund 143 - Mobility Fee West District Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,054,101	9,235,533	10,250,690	610,123	13,217,128	3,981,595
Capital Outlay:	\$2,054,101	\$9,235,533	\$10,250,690	\$610,123	\$13,217,128	\$3,981,595
Transfers Out:						
5910001 - Tran Out-general Fund	0	8,549	8,549	6,412	8,810	261
Transfers Out:	\$0	\$8,549	\$8,549	\$6,412	\$8,810	\$261
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,296,572	3,990,777	0	0	-4,296,572
5990041 - Res For Capital - Designated	0	0	0	0	43,453,776	43,453,776
Reserves - Capital:	\$0	\$4,296,572	\$3,990,777	\$0	\$43,453,776	\$39,157,204
TOTAL EXPENDITURES:	\$2,054,101	\$13,540,654	\$14,250,016	\$616,535	\$56,679,714	\$43,139,060

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff / designees to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allowed for the use of a Local Hearing Officer and future camera relocation. The purpose and intent is to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

This Fund does not support Personal Services.

Operating Expenditures increased \$831,054 from the FY19 Adopted Budget based on the annual contract with ATS, Inc. and the estimated balance from the prior year. This fund will be further evaluated prior to the Tentative Budget to ensure accuracy of projections. Any adjustments to projections will be appropriated in accordance with the program.

REVENUES

Resolution #11-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violation. Revenues will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting.

145 - RED LIGHT CAMERAS

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							_
Judgment, Fines & Forfeits		866,138	674,000	674,000	678,738	980,652	306,652
Miscellaneous Revenues		3,284	0	0	5,626	6,262	6,262
Less 5% Statutory Reduction	n	0	-33,700	-33,700	0	-49,346	-15,646
Fund Balance		0	0	191,049	0	533,786	533,786
	Total =	869,422	640,300	831,349	684,364	1,471,354	831,054
Expenditures							
Operating Expenses		679,214	640,300	831,349	202,204	1,471,354	831,054
	Total	679,214	640,300	831,349	202,204	1,471,354	831,054

Fund 145 - Red Light Cameras

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	657,493	625,300	816,349	202,204	1,456,354	831,054
5420000 - Freight & Postage Services	21,721	15,000	15,000	0	15,000	0
Operating Expenses:	\$679,214	\$640,300	\$831,349	\$202,204	\$1,471,354	\$831,054
TOTAL EXPENDITURES:	\$679,214	\$640,300	\$831,349	\$202,204	\$1,471,354	\$831,054

FUND 146 – TDT REVENUE BONDS SERIES 2016 (RIDA PHASE II)

TRENDS & ISSUES

The Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

REVENUES

With the exception of Interest income earned from the Fund Balance, the revenue source for this Fund is fund balance.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Miscellaneous Revenues		16,420	0	0	2,165	0	0
Fund Balance		0	694,098	267,322	0	146,646	-547,452
	Total	16,420	694,098	267,322	2,165	146,646	-547,452
Expenditures							
Capital Outlay		1,543,000	560,776	122,840	122,841	0	-560,776
Reserves - Capital		0	133,322	144,482	0	146,646	13,324
	Total =	1,543,000	694,098	267,322	122,841	146,646	-547,452

FUND 146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,543,000	560,776	122,840	122,841	0	-560,776
Capital Outlay:	\$1,543,000	\$560,776	\$122,840	\$122,841	\$0	-\$560,776
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	133,322	144,482	0	146,646	13,324
Reserves - Capital:	\$0	\$133,322	\$144,482	\$0	\$146,646	\$13,324
TOTAL EXPENDITURES:	\$1,543,000	\$694,098	\$267,322	\$122,841	\$146,646	-\$547,452

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting Office is a part of the Building Fund which is managed by the Community Development Department. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450) Building and Permitting (1452) and IT Applications Support (1246).

Personal Services supports 80.90 FTEs, which is an increase of 19.85 FTEs over the FY19 Adopted Budget as a result of a mid-year adjustment that added 6 FTEs for Building and Permitting and .85 FTEs to IT Applications Support. In addition, due to the continued increase in the demand for services, the County Manager is recommending 13 new inspector positions for FY20. These increases are necessary in order to be able to respond to the significant increase in the demand for Building & Permitting services. Overall Personal Services increased 47.05% from the FY19 Adopted Budget due to the adjustments mentioned above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$2,090,478, from the FY19 Adopted Budget primarily due to increases in costs for professional services, repair & maintenance and computer hardware associated with continued improvements to and support of the software program.

Capital Outlay includes requests for scanners, mobile computers and vehicles. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

Overall this Fund increased 50.68% from the FY19 Adopted Budget.

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. In general, this Fund is self-sustaining as revenues continue to increase and are able to provide for all needed expenditures.

148-BUILDING FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	10,953,988	8,819,842	8,819,842	6,812,871	9,671,862	852,020
Charges For Services	160,007	116,449	116,449	116,304	145,833	29,384
Judgment, Fines & Forfeits	6,959	0	0	4,476	5,075	5,075
Miscellaneous Revenues	332,615	89,389	89,389	338,426	89,389	0
Less 5% Statutory Reduction	0	-451,284	-451,284	0	-495,608	-44,324
Transfers In	278	0	47,675	23,838	0	0
Fund Balance	0	13,791,941	21,651,045	0	24,285,751	10,493,810
Total =	11,453,848	22,366,337	30,273,116	7,295,915	33,702,302	11,335,965
Expenditures						
Personal Services	3,219,747	4,809,848	4,809,848	2,880,140	7,073,060	2,263,212
Operating Expenses	1,824,923	3,161,140	4,249,383	2,290,720	5,251,618	2,090,478
Capital Outlay	1,136,521	1,314,263	2,049,914	763,906	2,974,398	1,660,135
Transfers Out	347,968	288,599	288,599	216,449	310,703	22,104
Reserves - Operating	0	1,692,712	1,454,836	0	2,961,216	1,268,504
Reserves - Capital	0	1,500,000	7,820,761	0	9,597,786	8,097,786
Reserves - Stability	0	9,599,775	9,599,775	0	5,533,521	-4,066,254
Total =	6,529,159	22,366,337	30,273,116	6,151,215	33,702,302	11,335,965

FUND 148 – BUILDING FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,067,603	3,522,380	3,522,380	1,862,635	5,005,601	1,483,221
5120002 - Disaster Relief	1,059	0	0	-463	0	0
5130001 - Vacancy Factor	0	-61,634	-61,634	0	-89,334	-27,700
5140000 - Overtime	48,617	0	0	40,701	100,000	100,000
5140002 - Overtime- Code Enforcement	134	0	0	87	0	0
5140003 - Overtime- Disaster Relief	0	0	0	695	0	0
5150300 - Class C Meals	18	0	0	7	0	0
5160000 - Compensated Annual Leave	123,901	0	0	105,726	0	0
5160010 - Compensated Ann Leave Payoff	10,703	0	0	9,938	0	0
5160020 - Compensated Admin Leave	17,537	0	0	22,822	0	0
5170000 - Compensated Sick Leave	74,286	0	0	65,569	0	0
5170010 - Compensated Sick Leave Payoff	16,575	0	0	11,003	0	0
5210000 - Fica Taxes	175,220	269,453	269,453	156,581	390,574	121,121
5220000 - Retirement Contributions	205,183	311,790	311,790	184,731	443,872	132,082
5230000 - Health Insurance	423,848	690,161	690,161	372,702	1,106,678	416,517
5231000 - Life Insurance	2,757	3,305	3,305	2,235	4,799	1,494
5232000 - Dental Insurance	11,489	16,019	16,019	9,848	23,557	7,538
5233000 - Lt Disability Insurance	3,704	5,815	5,815	3,247	8,437	2,622
5233100 - St Disability Insurance	6,842	7,751	7,751	5,829	11,231	3,480
5240000 - Workers' Compensation	28,817	44,808	44,808	26,247	67,645	22,837
In the second						
5250000 - Unemployment Compensation	1,454	0	0	0	0	0
•	1,454 \$3,219,747	9 \$ 4,809,848	\$ 4,809,848	\$ 2,880,140	\$ 7,073,060	\$ 2,263,212
5250000 - Unemployment Compensation Personal Services:			-			
5250000 - Unemployment Compensation			-			
5250000 - Unemployment Compensation Personal Services: Operating Expenses:	\$3,219,747	\$4,809,848	\$4,809,848	\$2,880,140	\$7,073,060	\$2,263,212
Personal Services: Operating Expenses: 5310000 - Professional Services	\$3,219,747 7,050	\$ 4,809,848 550,000	\$4,809,848 817,655	\$2,880,140 510,029	\$ 7,073,060 1,500,000	\$ 2,263,212 950,000
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services	\$3,219,747 7,050 1,412,460	\$4,809,848 550,000 2,047,736	\$4,809,848 817,655 2,563,291	\$2,880,140 510,029 1,225,598	\$7,073,060 1,500,000 2,035,000	\$2,263,212 950,000 -12,736
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem	\$3,219,747 7,050 1,412,460 4,317	\$4,809,848 550,000 2,047,736 10,200	\$4,809,848 817,655 2,563,291 10,200	\$2,880,140 510,029 1,225,598 4,484	\$7,073,060 1,500,000 2,035,000 26,384	\$2,263,212 950,000 -12,736 16,184
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications	\$3,219,747 7,050 1,412,460 4,317 22,179	\$4,809,848 550,000 2,047,736 10,200 19,574	\$4,809,848 817,655 2,563,291 10,200 19,574	\$2,880,140 510,029 1,225,598 4,484 13,131	\$7,073,060 1,500,000 2,035,000 26,384 28,326	\$2,263,212 950,000 -12,736 16,184 8,752
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240	\$2,263,212 950,000 -12,736 16,184 8,752 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490500 - Reimbursement Of Py Revenue	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - Cash over/shorts 5490501 - OH-Workers' Compensation	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490501 - Cash over/shorts 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490510 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735 2,398	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748 3,417	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748 3,417	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748 3,417	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748 4,697	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546 0 1,280
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735 2,398 11,951	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748 3,417 16,119	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748 3,417 16,119	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748 3,417 16,119	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748 4,697 22,151	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 0 8,546 0 1,280 6,032
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735 2,398 11,951 2,908	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748 3,417 16,119 3,533	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748 3,417 16,119 3,533	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748 3,417 16,119 3,533	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748 4,697 22,151 4,892	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546 0 1,280 6,032 1,359
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735 2,398 11,951 2,908 0	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748 3,417 16,119 3,533 2,037	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748 4,697 22,151 4,892 2,340	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546 0 1,280 6,032 1,359 303
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735 2,398 11,951 2,908 0 527	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037 0	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037 0	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748 3,417 16,119 3,533 2,037 0	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748 4,697 22,151 4,892 2,340 0	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546 0 1,280 6,032 1,359 303 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Maint 5490511 - OH-Fleet Fuel	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735 2,398 11,951 2,908 0 527 0 5,992	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037 0 3,780	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037 0 3,780	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748 3,417 16,119 3,533 2,037 0 0 5,943	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748 4,697 22,151 4,892 2,340 0 3,780	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546 0 1,280 6,032 1,359 303 0
Personal Services: Operating Expenses: 5310000 - Professional Services 5310000 - Professional Services 5340000 - Other Contractual Services 5400000 - Travel And Per Diem 5410000 - Communications 5420000 - Freight & Postage Services 5440000 - Rentals And Leases 5450000 - Insurance 5460000 - Repair & Maintenance Svcs 5462000 - Rep & Maint-automotive 5470000 - Printing And Binding 5490000 - Oth Current Chgs & Obligations 5490011 - Cash over/shorts 5490500 - Reimbursement Of Py Revenue 5490501 - OH-Workers' Compensation 5490502 - OH-Property & Liability Insuranc 5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490511 - OH-Fleet Maint 5490511 - OH-Fleet Fuel 5511000 - Office Supplies	\$3,219,747 7,050 1,412,460 4,317 22,179 1,379 4,292 19,550 29,276 13,332 2,695 8,907 0 137,533 14,443 1,735 2,398 11,951 2,908 0 527 0	\$4,809,848 550,000 2,047,736 10,200 19,574 2,240 21,969 24,598 269,086 13,680 8,395 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037 0 3,780 7,700	\$4,809,848 817,655 2,563,291 10,200 19,574 2,240 21,969 24,598 519,086 18,288 8,665 29,400 0 0 22,835 4,748 3,417 16,119 3,533 2,037 0 3,780 9,464	\$2,880,140 510,029 1,225,598 4,484 13,131 1,031 2,741 24,598 360,751 4,892 314 15,595 -1 0 22,835 4,748 3,417 16,119 3,533 2,037 0	\$7,073,060 1,500,000 2,035,000 26,384 28,326 2,240 4,993 86,458 655,394 17,400 9,415 29,800 0 0 31,381 4,748 4,697 22,151 4,892 2,340 0 3,780 13,772	\$2,263,212 950,000 -12,736 16,184 8,752 0 -16,976 61,860 386,308 3,720 1,020 400 0 0 8,546 0 1,280 6,032 1,359 303 0 0 6,072

FUND 148 – BUILDING FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capit	19,841	1,000	1,000	1,414	501,000	500,000
5520021 - Computer Hardware, Operating	0	0	0	108	0	0
5521000 - Gas & Oil	40,947	44,460	59,460	24,119	74,921	30,461
5540000 - Books,pubs,subs & Membership	14,448	15,593	28,511	5,744	44,759	29,166
5550000 - Training	24,733	22,670	34,010	15,113	97,023	74,353
Operating Expenses:	\$1,824,923	\$3,161,140	\$4,249,383	\$2,290,720	\$5,251,618	\$2,090,478
Capital Outlay:						
5640000 - Machinery & Equipment	31,247	3,200	3,200	0	3,298	98
5640020 - Computer Hardware, Capital	12,775	6,000	13,200	0	35,600	29,600
5650000 - Construction In Progress	1,092,499	1,305,063	2,033,514	763,906	2,935,500	1,630,437
Capital Outlay:	\$1,136,521	\$1,314,263	\$2,049,914	\$763,906	\$2,974,398	\$1,660,135
Transfers Out:						
5910001 - Tran Out-general Fund	347,968	279,779	279,779	209,834	300,143	20,364
5910511 - Tran Out Fleet Fuel F511	0	8,820	8,820	6,615	10,560	1,740
Transfers Out:	\$347,968	\$288,599	\$288,599	\$216,449	\$310,703	\$22,104
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,376,598	1,376,598	0	1,970,000	593,402
5990020 - Reserve For Contingency	0	316,114	78,238	0	991,216	675,102
Reserves - Operating:	\$0	\$1,692,712	\$1,454,836	\$0	\$2,961,216	\$1,268,504
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	5,820,761	0	7,597,786	7,597,786
5990041 - Res For Capital - Designated	0	1,500,000	2,000,000	0	2,000,000	500,000
Reserves - Capital:	\$0	\$1,500,000	\$7,820,761	\$0	\$9,597,786	\$8,097,786
Reserves - Stability:						
5990080 - Reserve For Stability	0	9,599,775	9,599,775	0	5,533,521	-4,066,254
Reserves - Stability:	\$0	\$9,599,775	\$9,599,775	\$0	\$5,533,521	-\$4,066,254

FUND 149 – EAST U.S. 192 CRA FUND

TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

Personal Services supports 0.30 FTEs which is a decrease of 0.75 FTEs from the FY19 Adopted Budget due to the reallocation of the Economic Development Manager to reflect the anticipated work effort for the next fiscal year. Personal Services decreased \$91,591 primarily due to this reallocation as well as the following:

- Recommended across the board adjustment for eligible employees and Retirement and Workers'
 Compensation adjustments based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased 19.01% from the FY19 Adopted Budget primarily due to a delay in the repairs for the irrigation system which was partially offset by an increase due to the anticipated design and planning of the new irrigation system.

Overall, this Fund decreased 45.62% from the FY19 Adopted Budget. However, Fund Balance is not included at this time. Projections will be evaluated and included in the budget later on in the process to ensure estimates are as accurate as possible.

REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY20 this is projected to decrease \$193,439 from the FY19 Adopted Budget due to an error in the Adopted Budget. The FY19 Revised Budget reflects the accurate TIF amount. As a result, the FY20 TIF is an increase (\$118,327) due to the property valuations increasing within the area encompassed in the TIF boundary. Other revenue sources include interest and Fund Balance.

149-EAST 192 CRA

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Miscellaneous Revenues	7,885	2,800	2,800	14,056	5,175	2,375
Less 5% Statutory Reduction	0	-140	-140	0	-259	-119
Transfers In	349,776	761,824	450,058	450,058	568,385	-193,439
Fund Balance	0	289,729	555,412	0	0	-289,729
Total	357,661	1,054,213	1,008,130	464,114	573,301	-480,912
Expenditures						
Personal Services	0	144,453	144,453	0	52,862	-91,591
Operating Expenses	16,781	374,773	381,530	73,854	303,520	-71,253
Capital Outlay	0	0	50,000	40,538	0	0
Grants and Aids	0	0	8,562	0	0	0
Transfers Out	4,317	3,764	3,764	3,764	4,412	648
Reserves - Operating	0	139,464	138,562	0	59,817	-79,647
Reserves - Capital	0	341,759	281,259	0	152,690	-189,069
Reserves - Assigned	0	50,000	0	0	0	-50,000
Total	21,098	1,054,213	1,008,130	118,157	573,301	-480,912
_						

EAST U.S. 192 CRA FUND

		J1 0.3. 132	<u> </u>			
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	109,172	109,172	0	37,511	-71,661
5130001 - Vacancy Factor	0	-1,911	-1,911	0	-656	1,255
5210000 - Fica Taxes	0	8,352	8,352	0	2,870	-5,482
5220000 - Retirement Contributions	0	9,019	9,019	0	7,797	-1,222
5230000 - Health Insurance	0	18,750	18,750	0	5,013	-13,737
5231000 - Life Insurance	0	103	103	0	36	-67
5232000 - Dental Insurance	0	299	299	0	79	-220
5233000 - Lt Disability Insurance	0	181	181	0	62	-119
5233100 - St Disability Insurance	0	237	237	0	83	-154
5240000 - Workers' Compensation	0	251	251	0	67	-184
·						
Personal Services:	\$0	\$144,453	\$144,453	\$0	\$52,862	-\$91,591
Operating Expenses:						
5310000 - Professional Services	8,000	145,000	145,000	72,180	300,000	155,000
5400000 - Travel And Per Diem	0	515	515	0	600	85
5410000 - Communications	55	700	700	27	0	-700
5430000 - Utility Services	0	25,200	25,200	0	0	-25,200
5460000 - Repair & Maintenance Svcs	0	200,000	200,000	0	0	-200,000
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	7,861	400	7,157	175	400	0
5490501 - OH-Workers' Compensation	0	392	392	392	112	-280
5490503 - OH-Dental Insurance	0	59	59	59	17	-42
5490504 – OH-Health Insurance	0	277	277	277	79	-198
5490505 – OH-Life/AD&D, STD, LTD	0	60	60	60	17	-43
5540000 - Books, pubs, subs & Membership	370	670	670	0	795	125
5541000 - Registration Fees	495	1,000	1,000	684	1,000	0
Operating Expenses:	\$16,781	\$374,773	\$381,530	\$73,854	\$303,520	-\$71,253
	710,781	3374,773	7381,330	373,834	3303,320	-571,233
Capital Outlay: 5650000 - Construction In Progress	0	0	50,000	40,538	0	0
3630000 - Construction in Progress	0	0	30,000	40,556	1 0	0
Capital Outlay:	\$0	\$0	\$50,000	\$40,538	\$0	\$0
Grants and Aids:						
5811000-Aids To Gov't Agencies	0	0	8,562	0	0	0
Grants and Aids:	\$0	\$0	\$8,562	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	4,317	3,764	3,764	3,764	4,412	648
Transfers Out:	\$4,317	\$3,764	\$3,764	\$3,764	\$4,412	\$648
Reserves - Operating:						
5990010 - Reserve For Cash	0	87,165	87,165	0	59,817	-27,348
5990020 - Reserve For Contingency	0	52,299	51,397	0	0	-52,299
Reserves - Operating:	\$0	\$139,464	\$138,562	\$0	\$59,817	-\$79,647
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	186,723	126,223	0	0	-186,723
5990041 - Res For Capital - Designated	0	155,036	155,036	0	152,690	-2,346
Reserves - Capital:	\$0	\$341,759	\$281,259	\$0	\$152,690	-\$189,069
Reserves - Assigned:					1	

EAST U.S. 192 CRA FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Reserves - Assigned:						
5990060 - Reserves Assigned	0	50,000	0	0	0	-50,000
Reserves - Assigned:	\$0	\$50,000	\$0	\$0	\$0	-\$50,000
TOTAL EXPENDITURES:	\$21,098	\$1,054,213	\$1,008,130	\$118,157	\$573,301	-\$480,912

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by tax increment funds (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes.

This Fund supports 4.85 FTEs which remains the same as the FY19 Adopted Budget. Personal Services increased \$10,540 due to the following:

- Recommended across the Board adjustment for eligible employees
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance as well as other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$1.6m primarily due to Professional Services for the Redevelopment Plan Updates, Frontage Road - Phase 2 study, Streetscape designs for District 2, utility burial designs for District 2, a PD&E study for gateways and the pedestrian bridge and an increase in Business Redevelopment Grants. Any funds remaining from FY19 for these initiatives will carry over into the FY20 budget year later on in the budget process to ensure projected balances are as accurate as possible.

Capital Outlay includes the requested FY20 CIP projects, which include Gateways and Pedestrian Bridge and LED Lighting. As noted, however does not reflect projects that will carry forward from FY19.

Transfers Out increased \$1,239 due to the estimated increase for the Cost Allocation to the General Fund which will be finalized for the Tentative Budget.

Reserves have been reevaluated. Fund 150 does not require Reserve for Cash as the General Fund transfers the TIF funding at the beginning of the year. It does need Reserve for Contingency and Capital in order to respond to unanticipated needs. As a result for FY20, the Reserves have been recalculated.

Overall, this Fund's budget decreased slightly from the FY19 Adopted Budget due to the recalculation of the Reserves, but will be offset by the inclusion of ongoing projects later on in the budget process. In addition, the Recommended Budget supports the requests of the Development Authority.

REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY20 this is projected to increase \$600,727 from the FY19 Adopted Budget due to ongoing projects not included at this time. However, the budget reflects support of the Development Authority's requests. Other revenue sources include interest and Fund Balance.

150-WEST 192 DEVELOPMENT AUTHORITY

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						_
Miscellaneous Revenues	48,805	13,575	13,575	75,954	37,208	23,633
Less 5% Statutory Reduction	0	-679	-679	0	-1,860	-1,181
Transfers In	4,088,144	5,515,095	5,466,996	5,465,540	6,115,822	600,727
Fund Balance	0	961,726	1,390,810	0	0	-961,726
Total =	4,136,949	6,489,717	6,870,702	5,541,493	6,151,170	-338,547
Expenditures						
Personal Services	358,955	506,401	506,401	281,229	516,941	10,540
Operating Expenses	4,119,969	1,128,592	1,461,634	901,622	2,810,590	1,681,998
Capital Outlay	828,547	3,952,063	3,952,063	79,411	2,300,000	-1,652,063
Transfers Out	55,549	52,805	52,805	52,595	54,044	1,239
Reserves - Operating	0	820,081	864,927	0	338,158	-481,923
Reserves - Capital	0	29,775	32,872	0	131,437	101,662
Total	5,363,020	6,489,717	6,870,702	1,314,856	6,151,170	-338,547
-						

WEST 192 DEVELOPMENT AUTHORITY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	237,489	370,050	370,050	190,703	362,230	-7,820
5130001 - Vacancy Factor	0	-6,478	-6,478	0	-6,339	139
5140002 - Overtime- Code Enforcement	765	0	0	777	0	0
5160000 - Compensated Annual Leave	12,070	0	0	3,210	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	868	0	0
5160020 - Compensated Admin Leave	3,223	0	0	1,365	0	0
5170000 - Compensated Sick Leave	8,821	0	0	1,762	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	9,391	0	0
5210000 - Fica Taxes	18,732	28,310	28,310	14,594	27,708	-602
5220000 - Retirement Contributions	28,847	39,999	39,999	22,568	44,703	4,704
5230000 - Health Insurance	44,255	68,670	68,670	32,474	82,823	14,153
5231000 - Life Insurance	307	348	348	202	343	-5
5232000 - Dental Insurance	1,024	1,201	1,201	649	1,365	164
5233000 - Lt Disability Insurance	412	610	610	295	598	-12
5233100 - St Disability Insurance	755	810	810	508	798	-12
5240000 - Workers' Compensation	2,257	2,881	2,881	1,864	2,712	-169
Personal Services:	\$358,955	\$506,401	\$506,401	\$281,229	\$516,941	\$10,540
Operating Expenses:						
5310000 - Professional Services	4,081,975	1,070,300	1,403,342	888,316	2,750,815	1,680,515
5340000 - Other Contractual Services	525	530	530	335	530	0
5400000 - Travel And Per Diem	9,345	4,800	4,800	231	5,250	450
5410000 - Communications	4,274	4,322	4,322	2,475	3,337	-985
5420000 - Freight & Postage Services	19	2,000	2,000	136	2,000	0
5450000 - Insurance	0	0	0	0	1,957	1,957
5460000 - Repair & Maintenance Svcs	147	0	0	0	0	0
5462000 - Rep & Maint-automotive	152	1,200	1,200	34	1,600	400
5470000 - Printing And Binding	373	3,000	3,000	387	3,000	0
5480000 - Promotional Activities	10,934	20,000	20,000	2,005	20,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	175	0	0
5490501 - OH-Workers' Compensation	1,378	1,813	1,813	1,813	1,813	0
5490503 - OH-Dental Insurance	229	272	272	272	272	0
5490504 – OH-Health Insurance	1,138	1,280	1,280	1,280	1,280	0
5490505 – OH-Life/AD&D, STD, LTD	277	277	277	277	277	0
5490509 - OH-Fleet Oversight	0	194	194	194	270	76
5490511 - OH-Fleet Fuel	0	360	360	0	1,119	759
5511000 - Office Supplies	347	600	600	95	600	0
5512000 - Office Equipment	349	1,000	1,000	0	800	-200
5520000 - Operating Supplies	722	1,700	1,700	1,086	1,750	50
5521000 - Gas & Oil	4,201	8,784	8,784	1,772	7,760	-1,024
5540000 - Books,pubs,subs & Membership	775	860	860	50	860	0
5541000 - Registration Fees	2,203	3,000	3,000	689	3,000	0
5550000 - Training	605	2,300	2,300	0	2,300	0
	\$4,119,969	\$1,128,592	\$1,461,634	\$901,622	\$2,810,590	\$1,681,998
Operating Expenses:					+	
Operating Expenses: Capital Outlay:						
	828,547	3,952,063	3,952,063	79,411	2,300,000	-1,652,063

WEST 192 DEVELOPMENT AUTHORITY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	55,549	51,965	51,965	51,965	54,044	2,079
5910511 - Tran Out Fleet Fuel F511	0	840	840	630	0	-840
Transfers Out:	\$55,549	\$52,805	\$52,805	\$52,595	\$54,044	\$1,239
Reserves - Operating:						
5990010 - Reserve For Cash	0	281,299	281,299	0	0	-281,299
5990020 - Reserve For Contingency	0	538,782	583,628	0	338,158	-200,624
Reserves - Operating:	\$0	\$820,081	\$864,927	\$0	\$338,158	-\$481,923
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	29,775	32,872	0	131,437	101,662
Reserves - Capital:	\$0	\$29,775	\$32,872	\$0	\$131,437	\$101,662
TOTAL EXPENDITURES:	\$5,363,020	\$6,489,717	\$6,870,702	\$1,314,856	\$6,151,170	-\$338,547

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

Personal Services supports 3.20 FTEs which is an increase of .75 FTEs over the FY19 Adopted Budget due to the mid-year reallocation of the Community Grant Program Housing Specialist position to HOME (.25), and the reallocation of the Human Services Case Manager Specialist position from Human Services (1.00); this position was reclassified as a Community Grants Intake Technician.

Overall Personal Services increased \$22,924 due to the reallocations mentioned above as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental insurance as well as other ancillary insurance accounts, which will be finalized after Open Enrollment
- Recommended across the board adjustment for eligible employees
- The increase was partially offset by an employee waiving health care coverage

Operating Expenditures increased \$17,900 primarily due to Other Current Charges & Obligations.

Grants and Aids in the amount of \$238,238 include funds to support the BVL after Hours Clinic and other nonprofit public services.

Overall, this Fund decreased \$130,938 from the FY19 Adopted Budget due to anticipated funding for FY20. Remaining funds for ongoing projects will be brought forward into the new budget later on in the budget process to ensure the estimates are as accurate as possible.

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY20 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$1,588,255 and the remaining grant funds as well as funds from the prior year.

151-CDBG FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Intergovernmental Revenue	1,030,661	1,804,561	3,155,964	381,661	1,588,255	-216,306
Miscellaneous Revenues	6,600	0	0	838	0	0
Transfers In	0	0	2,222	1,111	0	0
Fund Balance	0	0	92,631	0	85,368	85,368
Total =	1,037,261	1,804,561	3,250,817	383,611	1,673,623	-130,938
Expenditures						
Personal Services	119,077	175,972	175,972	129,497	198,896	22,924
Operating Expenses	635,807	1,218,589	2,596,070	997,689	1,236,489	17,900
Grants and Aids	193,267	410,000	450,000	71,050	238,238	-171,762
Transfers Out	0	0	28,775	28,775	0	0
Total =	948,150	1,804,561	3,250,817	1,227,011	1,673,623	-130,938

FUND 151 - CDBG FUND

1040 131 - 6000 1040										
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:				
EXPENDITURES:										
Personal Services:										
5120000 - Regular Salaries And Wages	85,731	125,375	125,375	92,351	151,862	26,487				
5130001 - Vacancy Factor	0	-2,194	-2,194	0	-2,676	-482				
5140000 - Overtime	172	0	0	31	1,000	1,000				
5150300 - Class C Meals	23	0	0	17	0	0				
5160000 - Compensated Annual Leave	1,900	0	0	3,380	0	0				
5160020 - Compensated Admin Leave	766	0	0	1,588	0	0				
5170000 - Compensated Sick Leave	1,730	0	0	3,472	0	0				
5210000 - Fica Taxes	6,639	9,590	9,590	7,387	11,694	2,104				
5220000 - Retirement Contributions	6,697	10,356	10,356	7,075	12,948	2,592				
5230000 - Health Insurance	13,806	30,071	30,071	12,044	21,083	-8,988				
5231000 - Life Insurance	90	119	119	111	144	25				
5232000 - Dental Insurance	366	650	650	390	693	43				
5233000 - Lt Disability Insurance	121	206	206	160	251	45				
5233100 - St Disability Insurance	222	276	276	289	335	59				
5240000 - Workers' Compensation	812	1,523	1,523	1,132	1,562	39				
5250000 - Unemployment Compensation	0	0	0	71	0	0				
Personal Services:	\$119,077	\$175,972	\$175,972	\$129,497	\$198,896	\$22,924				
	Ų113,077	\$173,372	Ų170,37L	Ų223)437	V130,030	\$22,32 4				
Operating Expenses: 5310000 - Professional Services	19,008	50,000	79,718	34,911	50,000	l 0				
5400000 - Travel And Per Diem	2,950	9,000	9,000	2,999	9,000	0 1 0				
5410000 - Communications	397	500	500	325	500	0 1 0				
5420000 - Freight & Postage Services	485	500	500	226	500	l 0				
5440000 - Rentals And Leases	639	500	500	609	500	l 0				
5450000 - Insurance	039	405	405	0	405	l 0				
5460000 - Repair & Maintenance Svcs	0	400	400	0	400	l 0				
5470000 - Printing And Binding	108	950	950	25	950) 0 0				
5480000 - Printing And Binding 5480000 - Promotional Activities) 0 0				
5488000 - Promotional-ads/media Buys	4,059	9,000 20,000	9,000	4,339	9,000) 0 0				
5490000 - Oth Current Chgs & Obligations	5,860		23,187 2,451,238	4,066	20,000					
5490501 - OH-Workers' Compensation	577,340 689	1,104,743 917	0	934,824	1,126,162	21,419 -917				
5490502 - OH-Property & Liability Insuranc	009	78	0	0	0	-78				
5490503 - OH-Property & Elability Illsurance		137	0	0	0	-137				
5490504 – OH-Health Insurance	114 570	647	0	0	0	-647				
5490505 – OH-Life/AD&D, STD, LTD	139	140	0	0	0	-140				
5511000 - Office Supplies	4,571	3,200	3,200	6,777	5,000	1,800				
5512000 - Office Equipment	0	1,000	1,000	0,777	1,000	0				
552000 - Office Equipment 5520000 - Operating Supplies	846	600	600	1,291	1,000	400				
5521000 - Operating Supplies 5521000 - Gas & Oil	0	300	300	0	300	0				
5540000 - Books, pubs, subs & Membership	13,560	8,772	8,772	4,451	3,772	-5,000				
5541000 - Registration Fees	4,475	3,300	3,300	2,846	4,000	700				
5550000 - Training	0	3,500	3,500	0	4,000	500				
Operating Expenses:	\$635,807	\$1,218,589	\$2,596,070	\$997,689	\$1,236,489	\$17,900				
Grants and Aids:	7033,007	71,210,303	Y=,330,070	7331,003	71,230,403	717,300				
5810000 - Aids To Gov't Agencies	160,000	160,000	200,000	71,050	160,000	0				
5811000-Aids To Gov't Agencies	33,267	250,000	250,000	0	78,238	-171,762				
	.	-		1	+					
Grants and Aids:	\$193,267	\$410,000	\$450,000	\$71,050	\$238,238	-\$171,762				

FUND 151 - CDBG FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910111 - Tran Out-ship State Housing	0	0	28,775	28,775	0	0
Transfers Out:	\$0	\$0	\$28,775	\$28,775	\$0	\$0
TOTAL EXPENDITURES:	\$948,150	\$1,804,561	\$3,250,817	\$1,227,011	\$1,673,623	-\$130,938

FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein.

This Fund includes 29 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets for FY20 are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Overall, the FY20 Recommended Budget reflects a slight increase over the FY19 Adopted Budget. This increase is due to the increased costs for contractual services and annual operating costs.

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area.

152-MUNI SVCS TAX UNITS MSTU FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
<u>Revenues</u>						
Current Ad Valorem Taxes	1,120,353	1,157,765	1,157,765	1,083,314	1,428,379	270,614
PY Delinquent Ad Valorem Tax	-490	0	0	585	0	0
Miscellaneous Revenues	14,980	0	0	19,338	0	0
Less 5% Statutory Reduction	0	-57,353	-57,353	0	-71,418	-14,065
Other Sources	2,645	0	0	0	0	0
Fund Balance	0	373,631	621,523	0	482,666	109,035
Total	1,137,489	1,474,043	1,721,935	1,103,237	1,839,627	365,584
Expenditures						
Operating Expenses	999,872	1,269,219	1,515,793	614,440	1,611,437	342,218
Capital Outlay	0	44,378	44,378	0	44,378	0
Transfers Out	86,099	74,331	75,646	54,350	75,812	1,481
Reserves - Operating	0	20,115	20,118	0	20,000	-115
Reserves - Assigned	0	66,000	66,000	0	88,000	22,000
Total	1,085,971	1,474,043	1,721,935	668,791	1,839,627	365,584
	-					

Fund 152 - Municipal Services Taxing Units (MSTU)

	_	-				
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	22,429	23,312	23,312	21,687	41,337	18,025
5340000 - Other Contractual Services	25,093	23,380	23,380	14,180	23,380	0
5410000 - Communications	1,851	1,851	1,851	1,080	1,851	0
5430000 - Utility Services	565,585	641,816	684,817	371,902	723,248	81,432
5440000 - Rentals And Leases	10,200	10,200	10,200	6,375	10,200	0
5450000 - Insurance	26,987	59,293	59,293	29,235	30,344	-28,949
5460000 - Repair & Maintenance Svcs	346,663	508,299	711,872	168,914	779,477	271,178
5490000 - Oth Current Chgs & Obligations	1,063	1,068	1,068	1,068	1,600	532
Operating Expenses:	\$999,872	\$1,269,219	\$1,515,793	\$614,440	\$1,611,437	\$342,218
Capital Outlay:						
5635000 - Improv-stormwater Facilities	0	44,378	44,378	0	44,378	0
Capital Outlay:	\$0	\$44,378	\$44,378	\$0	\$44,378	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	64,963	49,519	49,519	37,139	53,269	3,750
5910704 - Transfers out-Property Appr	21,136	24,812	26,127	17,211	22,543	-2,269
Transfers Out:	\$86,099	\$74,331	\$75,646	\$54,350	\$75,812	\$1,481
Reserves - Operating:						
5990020 - Reserve For Contingency	0	20,115	20,118	0	20,000	-115
Reserves - Operating:	\$0	\$20,115	\$20,118	\$0	\$20,000	-\$115
Reserves - Assigned:						
5990060 - Reserves Assigned	0	66,000	66,000	0	88,000	22,000
	\$0	\$66,000	\$66,000	\$0	\$88,000	\$22,000
Reserves - Assigned:	ŞU	\$60,000	700,000		700,000	7/

FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein.

This Fund currently provides a variety of services to 5 subdivisions. The FY20 budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Overall, the FY20 Recommended Budget reflects a slight increase over the FY19 Adopted Budget.

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, revenue collected is restricted to the individual community.

153-MUNI SVCS BENEFIT UNITS MSBU FUND

FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
					_
42,220	37,601	37,601	34,963	39,378	1,777
9,175	0	0	812	0	0
0	-1,879	-1,879	0	-1,968	-89
0	48,796	53,607	0	48,823	27
51,396	84,518	89,329	35,775	86,233	1,715
22,643	37,344	44,269	12,336	39,009	1,665
3,945	7,308	7,308	3,278	7,308	0
0	3,207	0	0	0	-3,207
0	36,659	37,752	0	39,916	3,257
26,588	84,518	89,329	15,614	86,233	1,715
	42,220 9,175 0 0 51,396 22,643 3,945 0	Actuals Adopted Budget 42,220 37,601 9,175 0 0 -1,879 0 48,796 51,396 84,518 22,643 37,344 3,945 7,308 0 3,207 0 36,659	FY18 Actuals Adopted Budget Revised Budget 42,220 37,601 37,601 9,175 0 0 0 -1,879 -1,879 0 48,796 53,607 51,396 84,518 89,329 22,643 37,344 44,269 3,945 7,308 7,308 0 3,207 0 0 36,659 37,752	FY18 Actuals Adopted Budget Revised Budget FY19 YTD 42,220 37,601 37,601 34,963 9,175 0 0 812 0 -1,879 -1,879 0 0 48,796 53,607 0 51,396 84,518 89,329 35,775 22,643 37,344 44,269 12,336 3,945 7,308 7,308 3,278 0 3,207 0 0 0 36,659 37,752 0	FY18 Actuals Adopted Budget Revised Budget FY19 YTD Recommended Budget 42,220 37,601 37,601 34,963 39,378 9,175 0 0 812 0 0 -1,879 -1,879 0 -1,968 0 48,796 53,607 0 48,823 51,396 84,518 89,329 35,775 86,233 22,643 37,344 44,269 12,336 39,009 3,945 7,308 7,308 3,278 7,308 0 3,207 0 0 0 0 36,659 37,752 0 39,916

Fund 153 - Municipal Services Benefit Units (MSBU)

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	845	753	753	699	789	36
5340000 - Other Contractual Services	0	0	573	0	0	0
5430000 - Utility Services	8,133	13,945	13,945	5,368	14,274	329
5450000 - Insurance	112	84	84	84	0	-84
5460000 - Repair & Maintenance Svcs	13,552	22,562	28,914	6,184	23,946	1,384
Operating Expenses:	\$22,643	\$37,344	\$44,269	\$12,336	\$39,009	\$1,665
Transfers Out:						
5910001 - Tran Out-general Fund	3,945	7,308	7,308	3,278	7,308	0
Transfers Out:	\$3,945	\$7,308	\$7,308	\$3,278	\$7,308	\$0
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,207	0	0	0	-3,207
Reserves - Operating:	\$0	\$3,207	\$0	\$0	\$0	-\$3,207
Reserves - Restricted:						
5990070 - Reserves Restricted	0	36,659	37,752	0	39,916	3,257
Reserves - Restricted:	\$0	\$36,659	\$37,752	\$0	\$39,916	\$3,257
TOTAL EXPENDITURES:	\$26,588	\$84,518	\$89,329	\$15,614	\$86,233	\$1,715

FUND 154 – CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance.

This Fund does not support Personal Services.

The FY20 Recommended Budget supports the County's road resurfacing and dirt road maintenance/paving programs. Operating Expenditures increased \$3,000,000 due to maintenance needs of the 2,060 paved lane miles of County road infrastructure. The total resurfacing budget request for FY20 is \$12,000,000 with \$9,000,000 requested in this Fund and \$3,000,000 requested in Fund 189. The dirt road maintenance/paving program remains at the same annual amount as prior years (\$750,000).

Also included in the budget are Capital Expenses related to replacing and purchasing heavy equipment and fleet vehicles. As with FY19, staff is recommending to utilize the capital lease program for these purchases.

Overall, due to the additional transfer to support road resurfacing, this Fund is increasing \$2,075,747 from the FY19 Adopted Budget.

REVENUES

The major revenue sources for this Fund are the 2 cent tax per gallon on motor fuel and Transfers In. For FY20, fuel tax revenues are calculated on a projection based on actual receipts from FY19. This will be reviewed and updated if necessary once projections are provided by the Department of Revenue. Additionally, other revenues include Interest and Transfers In. For FY20, the Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses.

154-CONSTITUTIONAL GAS TAX FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						_
Intergovernmental Revenue	4,248,247	4,349,691	4,349,691	2,124,817	4,436,540	86,849
Miscellaneous Revenues	52,655	12,000	12,000	37,734	52,489	40,489
Less 5% Statutory Reduction	0	-218,085	-218,085	0	-224,451	-6,366
Transfers In	2,732,832	2,479,083	2,479,083	1,859,312	5,290,953	2,811,870
Other Sources	0	2,290,000	2,290,000	2,290,000	1,528,842	-761,158
Fund Balance	0	752,900	3,082,078	0	656,963	-95,937
Total =	7,033,734	9,665,589	11,994,767	6,311,864	11,741,336	2,075,747
Expenditures	_					
Operating Expenses	8,107,260	6,750,000	8,607,740	5,793,437	9,750,000	3,000,000
Capital Outlay	857,932	2,628,457	2,628,457	2,061,135	1,528,842	-1,099,615
Debt Service	0	276,946	276,946	0	454,927	177,981
Transfers Out	6,899	10,186	10,186	7,640	7,567	-2,619
Reserves - Capital	0	0	471,438	0	0	0
Total	8,972,091	9,665,589	11,994,767	7,862,212	11,741,336	2,075,747
_						

Fund 154 - Constitutional Gas Tax Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfaci	7,081,248	6,000,000	7,857,740	5,493,568	9,000,000	3,000,000
5460009 - Dirt Road Maintenance/Paving	1,026,012	750,000	750,000	299,869	750,000	0
Operating Expenses:	\$8,107,260	\$6,750,000	\$8,607,740	\$5,793,437	\$9,750,000	\$3,000,000
Capital Outlay:						
5650000 - Construction In Progress	857,932	2,628,457	2,628,457	2,061,135	1,528,842	-1,099,615
Capital Outlay:	\$857,932	\$2,628,457	\$2,628,457	\$2,061,135	\$1,528,842	-\$1,099,615
Debt Service:						
5710000 - Principal	0	197,428	197,428	0	344,873	147,445
5720000 - Interest	0	79,518	79,518	0	110,054	30,536
Debt Service:	\$0	\$276,946	\$276,946	\$0	\$454,927	\$177,981
Transfers Out:						
5910001 - Tran Out-general Fund	6,899	10,186	10,186	7,640	7,567	-2,619
Transfers Out:	\$6,899	\$10,186	\$10,186	\$7,640	\$7,567	-\$2,619
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	471,438	0	0	0
Reserves - Capital:	\$0	\$0	\$471,438	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$8,972,091	\$9,665,589	\$11,994,767	\$7,862,212	\$11,741,336	\$2,075,747

FUND 155 - WEST 192 MSBU PHASE 1 FUND

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Personal Services supports 2.7 FTEs which is unchanged from the FY19 Adopted Budget. Personal Services decreased \$3,142 due to a reallocation of a Code Enforcement Officer from W192 Redevelopment (9231) to Code Enforcement W192 (1456) as well as the following:

- Worker's Compensation and Retirement adjusted based on rates set by the State
- Health, Dental and Life Insurance as well as Short Term and Long Term Disability rates which will be finalized after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$233,606 primarily due to the planned addition of 4 new irrigation lines.

Overall, there is an increase of \$524,510 over the FY19 Adopted Budget.

REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance.

155-WEST 192 MSBU PHASE I

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						_
Permits, Fees & Special Assessments	2,738,166	3,256,858	3,256,858	3,030,574	3,256,858	0
Miscellaneous Revenues	449,181	188,183	188,183	89,987	216,725	28,542
Less 5% Statutory Reduction	0	-172,252	-172,252	0	-173,679	-1,427
Transfers In	15,000	0	6,600	3,300	0	0
Other Sources	54,376	0	0	0	0	0
Fund Balance	0	1,433,413	1,713,446	0	1,930,808	497,395
Total	3,256,723	4,706,202	4,992,835	3,123,861	5,230,712	524,510
Expenditures —						
Personal Services	193,406	249,272	249,272	130,648	246,130	-3,142
Operating Expenses	2,412,218	3,517,377	3,531,600	1,414,580	3,750,983	233,606
Capital Outlay	1,220,190	86,360	86,360	0	0	-86,360
Transfers Out	211,577	150,479	150,479	112,859	155,188	4,709
Reserves - Operating	0	702,714	715,832	0	1,078,411	375,697
Reserves - Capital	0	0	259,292	0	0	0
Total	4,037,391	4,706,202	4,992,835	1,658,087	5,230,712	524,510
-						

Fund 155 - West 192 MSBU Phase I

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	123,796	174,791	174,791	82,761	169,599	-5,192
5130001 - Vacancy Factor	0	-3,059	-3,059	0	-2,969	90
5140000 - Overtime	-80	0	0	204	0	0
5140002 - Overtime- Code Enforcement	853	0	0	131	0	0
5160000 - Compensated Annual Leave	5,699	0	0	2,841	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,539	0	0
5160020 - Compensated Admin Leave	1,263	0	0	241	0	0
5170000 - Compensated Sick Leave	2,541	0	0	3,253	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	3,169	0	0
5210000 - Fica Taxes	9,604	13,372	13,372	6,731	12,976	-396
5220000 - Retirement Contributions	14,580	19,003	19,003	10,351	23,012	4,009
5230000 - Health Insurance	30,509	39,649	39,649	16,018	38,603	-1,046
5231000 - Life Insurance	164	165	165	97	159	-6
5232000 - Dental Insurance	645	718	718	354	724	6
5233000 - Lt Disability Insurance	219	289	289	142	280	-9
5233100 - St Disability Insurance	416	382	382	246	373	-9
5240000 - Workers' Compensation	3,198	3,962	3,962	2,569	3,373	-589
Personal Services:	\$193,406	\$249,272	\$249,272	\$130,648	\$246,130	-\$3,142
Operating Expenses:						
5310000 - Professional Services	19,224	0	14,223	0	10,000	10,000
5312000 - Tax Collector Fees	61,533	65,137	65,137	66,645	65,137	0
5340000 - Other Contractual Services	14,951	60,565	60,565	10,295	60,565	0
5400000 - Travel And Per Diem	0	1,350	1,350	56	1,400	50
5410000 - Communications	5,382	5,375	5,375	3,817	7,888	2,513
5420000 - Freight & Postage Services	2,697	2,500	2,500	51	3,000	500
5430000 - Utility Services	299,090	301,600	301,600	231,445	522,000	220,400
5440000 - Rentals And Leases	780	780	780	390	780	0
5450000 - Insurance	6,175	7,033	7,033	7,033	7,033	0
5460000 - Repair & Maintenance Svcs	1,994,045	2,955,200	2,955,200	1,086,133	2,955,599	399
5462000 - Rep & Maint-automotive	1,907	1,000	1,000	616	1,100	100
5470000 - Printing And Binding	1,221	1,500	1,500	1,463	2,000	500
5490501 - OH-Workers' Compensation	813	1,010	1,010	1,010	1,010	0
5490502 - OH-Property & Liability Insuranc	716	1,357	1,357	1,357	1,357	0
5490503 - OH-Dental Insurance	135	150	150	150	150	0
5490504 – OH-Health Insurance	675	714	714	714	714	0
5490505 – OH-Life/AD&D, STD, LTD	164	155	155	155	155	0
5490509 - OH-Fleet Oversight	0	291	291	291	360	l 69
5490510 - OH-Fleet Maint	55	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	540	540	0	1,492	952
5511000 - Office Supplies	196	300	300	245	300	0
5520000 - Operating Supplies	345	500	500	175	650	150
5521000 - Operating Supplies	2,081	5,400	5,400	1,545	3,293	-2,107
5525000 - Tools	0	500	500	0	450	-2,107
5530000 - Road Materials & Supplies	0	100,000	100,000	0	100,000	0
5540000 - Road Materials & Supplies 5540000 - Books, pubs, subs & Membership	35	3,870	3,870	995	4,000	130
5550000 - Training	0	550	550	0	550	0
Operating Expenses:	\$2,412,218	\$3,517,377	\$3,531,600	\$1,414,580	\$3,750,983	\$233,606

Fund 155 - West 192 MSBU Phase I

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,220,190	86,360	86,360	0	0	-86,360
Capital Outlay:	\$1,220,190	\$86,360	\$86,360	\$0	\$0	-\$86,360
Transfers Out:						
5910001 - Tran Out-general Fund	211,577	149,219	149,219	111,914	155,188	5,969
5910511 - Tran Out Fleet Fuel F511	0	1,260	1,260	945	0	-1,260
Transfers Out:	\$211,577	\$150,479	\$150,479	\$112,859	\$155,188	\$4,709
Reserves - Operating:						
5990010 - Reserve For Cash	0	494,435	494,435	0	691,048	196,613
5990020 - Reserve For Contingency	0	208,279	221,397	0	387,363	179,084
Reserves - Operating:	\$0	\$702,714	\$715,832	\$0	\$1,078,411	\$375,697
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	0	259,292	0	0	0
Reserves - Capital:	\$0	\$0	\$259,292	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,037,391	\$4,706,202	\$4,992,835	\$1,658,087	\$5,230,712	\$524,510

FUND 156 – FEDERAL AND STATE GRANTS FUND

TRENDS & ISSUES

In order to ensure proper accounting of grants, Federal and State grant funds are budgeted in this Fund to allow for improved management.

This Fund supports 4 grant funded FTEs, which is unchanged from the FY19 Adopted Budget.

Included in the request are anticipated grant awards for the following FY20 CIP projects: Seven Dwarfs Lane Drainage Improvements, East Lake Elementary SRTS Sidewalk, Fortune Lakeshore Multi-Use Trail, Fortune-Simpson Intersection and Pleasant Hill at Eagle Lake Signal.

REVENUES

Revenues are received from various Federal, State and private grants.

156-FEDERAL AND STATE GRANTS FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Intergovernmental Revenue	!	6,693,422	51,420,234	51,993,387	328,521	5,598,269	-45,821,965
Miscellaneous Revenues		1,004	0	0	0	0	0
	Total	6,694,426	51,420,234	51,993,387	328,521	5,598,269	-45,821,965
Expenditures							
Personal Services		221,722	247,001	252,647	170,768	255,240	8,239
Operating Expenses		135,730	172,963	193,919	110,185	89,080	-83,883
Capital Outlay		6,274,443	50,641,718	50,963,373	3,371,879	5,225,588	-45,416,130
Grants and Aids		62,532	331,997	528,532	36,231	0	-331,997
Transfers Out		0	26,555	54,916	0	28,361	1,806
	Total	6,694,426	51,420,234	51,993,387	3,689,064	5,598,269	-45,821,965

Fund 156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	146,458	178,699	183,551	111,908	183,090	4,391
5130001 - Vacancy Factor	0	-1,134	-1,218	0	-1,184	-50
5130003 - Other Salaries & Wages-Deploy	0	0	0	2,545	0	0
5140000 - Overtime	23	0	0	0	0	0
5160000 - Compensated Annual Leave	5,829	0	0	1,610	0	0
5160010 - Compensated Ann Leave Payoff	3,003	0	0	607	0	0
5160020 - Compensated Admin Leave	2,430	0	0	1,817	0	0
5170000 - Compensated Sick Leave	2,614	0	0	2,522	0	0
5210000 - Fica Taxes	11,753	13,671	14,041	8,914	14,006	335
5220000 - Retirement Contributions	12,885	14,760	15,159	9,996	15,508	748
5230000 - Health Insurance	34,538	38,578	38,578	29,185	41,670	3,092
5231000 - Life Insurance	182	167	185	130	171	4
5232000 - Dental Insurance	949	1,162	1,162	728	947	-215
5233000 - Lt Disability Insurance	243	294	303	189	302	8
5233100 - St Disability Insurance	448	394	464	341	402	8
5240000 - Workers' Compensation	370	410	422	277	328	-82
Personal Services:	\$221,722	\$247,001	\$252,647	\$170,768	\$255,240	\$8,239
Operating Expenses:	¥===,:==	42.17,002	+	42.0,.00	Ψ=00)= 10	+0,200
5340000 - Other Contractual Services	39,407	40,407	27,407	0	0	-40,407
5390000 - Training	0	4,000	4,000	0	4,000	0
5400000 - Travel And Per Diem	5,621	14,640	15,107	7,720	11,918	-2,722
5410000 - Communications	11,280	11,821	14,783	7,896	7,242	-4,579
5460000 - Repair & Maintenance Svcs	6,580	0	0	597	7,500	7,500
5462000 - Rep & Maint-automotive	1,944	0	0	10	0	0
5470000 - Printing And Binding	4,420	5,000	5,000	1,859	0	-5,000
5490000 - Oth Current Chgs & Obligations	495	3,791	0	0	2,214	-1,577
5511000 - Office Supplies	2,030	5,623	5,923	5,787	4,900	-723
5520000 - Operating Supplies	33,906	56,386	90,404	55,834	20,050	-36,336
5520010 - Computer Software	7,200	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	7,200	0	0	0	0	0
5521000 - Gas & Oil	46	0	0	0	0	0
5522000 - Chemicals	0	22,777	22,777	22,777	22,774	-3
5526000 - Clothing	0	0	0	118	0	0
5540000 - Books, pubs, subs & Membership	16,835	1,157	1,157	1,085	1,160	3
5541000 - Registration Fees	1,444	1,970	1,970	3,780	1,470	-500
5550000 - Training	3,772	5,391	5,391	2,724	5,852	461
Operating Expenses:	\$135,730	\$172,963	\$193,919	\$110,185	\$89,080	-\$83,883
Capital Outlay:	7133,730	71,2,303	¥133,313	7110,103	703,000	703,003
5640000 - Machinery & Equipment	72,658	36,116	93,966	80,559	41,072	4,956
5640020 - Computer Hardware, Capital	0	2,623	0	0	0	-2,623
5650000 - Construction In Progress	6,201,785	50,602,979	50,869,407	3,291,321	5,184,516	-45,418,463
Capital Outlay:	\$6,274,443	\$50,641,718	\$50,963,373	\$3,371,879	\$5,225,588	-\$45,416,130
Grants and Aids:	• •		· · ·		, , ,	
5810000 - Aids To Gov't Agencies	37,053	0	26,231	0	0	0
5820000 - Aids To Private Organization	25,479	331,997	502,301	36,231	0	-331,997

FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	0	26,555	54,916	0	28,361	1,806
Transfers Out:	\$0	\$26,555	\$54,916	\$0	\$28,361	\$1,806
TOTAL EXPENDITURES:	\$6,694,426	\$51,420,234	\$51,993,387	\$3,689,064	\$5,598,269	-\$45,821,965

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities, the School District and the County for public safety and supporting agency communications.

Personal Services supports 3.35 FTEs which remains unchanged from the FY19 Adopted Budget. Personal Services decreased slightly due to mid-year staffing changes which was offset by the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating expenditures increased 12.63% from the FY19 Adopted Budget primarily due to Professional Services for the implementation of a Radio Management hardware, software, installation integration system for the programming of the Motorola radios; Repair and Maintenance Services due to the annual increase in Motorola's agreement, a Motorola MCM Asset Management upgrade, and the request for two (2) tuner firmware and Other Current Charges & Obligations due to departmental obligations.

Capital Outlay is requested for a replacement vehicle and Radio Management Hardware/Equipment. Ongoing projects will be funded by Fund Balance, which will be included later on in the budget process in order to have as accurate of estimates as possible.

Overall, this budget decreased 23.7% from the FY19 Adopted Budget.

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from inter-local agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Inter-fund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Charges For Services	406,228	722,496	722,496	670,999	1,015,190	292,694
Judgment, Fines & Forfeits	350,245	348,349	348,349	171,217	238,437	-109,912
Miscellaneous Revenues	50,877	42,881	42,881	38,968	35,434	-7,447
Less 5% Statutory Reduction	0	-55,686	-55,686	0	-64,453	-8,767
Transfers In	681,268	1,127,021	1,134,944	849,227	1,622,951	495,930
Fund Balance	0	1,886,454	1,468,688	0	258,619	-1,627,835
Total =	1,488,619	4,071,515	3,661,672	1,730,412	3,106,178	-965,337
Expenditures						
Personal Services	339,262	359,991	359,991	256,235	359,422	-569
Operating Expenses	1,624,221	1,781,286	1,811,286	1,137,641	2,006,271	224,985
Capital Outlay	4,750	1,537,339	1,089,573	181,965	50,526	-1,486,813
Transfers Out	157,917	174,549	174,549	130,912	180,657	6,108
Reserves - Operating	0	218,350	226,273	0	509,302	290,952
Total =	2,126,151	4,071,515	3,661,672	1,706,752	3,106,178	-965,337
_						

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	209,826	245,193	245,193	161,153	253,475	8,282
5130001 - Vacancy Factor	0	-4,344	-4,344	0	-4,488	-144
5140000 - Overtime	2,717	3,000	3,000	2,583	3,000	0
5160000 - Compensated Annual Leave	20,736	0	0	14,218	0	0
5160020 - Compensated Admin Leave	2,031	0	0	1,880	0	0
5170000 - Compensated Sick Leave	7,634	0	0	4,501	0	0
5210000 - Fica Taxes	17,175	18,986	18,986	13,059	19,619	633
5220000 - Retirement Contributions	23,931	26,579	26,579	18,817	27,991	1,412
5230000 - Health Insurance	45,834	60,822	60,822	33,027	50,782	-10,040
5231000 - Life Insurance	283	234	234	187	241	7
5232000 - Dental Insurance	952	1,209	1,209	678	1,024	-185
5233000 - Lt Disability Insurance	382	411	411	273	424	13
5233100 - St Disability Insurance	705	546	546	494	564	18
5240000 - Workers' Compensation	7,057	7,355	7,355	5,366	6,790	-565
32-0000 Workers compensation	7,037	7,555	7,555	3,300	0,750	303
Personal Services:	\$339,262	\$359,991	\$359,991	\$256,235	\$359,422	-\$569
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	160,474	160,474
5340000 - Other Contractual Services	1,600	2,000	2,000	800	2,000	0
5400000 - Travel And Per Diem	719	3,320	3,320	1,320	1,320	-2,000
5410000 - Communications	21,231	21,644	21,644	14,066	21,644	0
5420000 - Freight & Postage Services	839	800	800	319	800	0
5430000 - Utility Services	72,090	85,000	85,000	45,797	85,000	0
5440000 - Rentals And Leases	60,102	62,734	62,734	60,059	56,006	-6,728
5450000 - Insurance	37,482	38,305	38,305	38,305	38,305	0
5460000 - Repair & Maintenance Svcs	1,411,686	1,542,425	1,572,425	961,522	1,574,501	32,076
5462000 - Rep & Maint-automotive	1,489	2,400	2,400	885	2,000	-400
5490000 - Oth Current Chgs & Obligations	0	0	0	0	33,636	33,636
5490501 - OH-Workers' Compensation	1,049	1,253	1,253	1,253	1,253	0
5490502 - OH-Property & Liability Insuranc	4,344	7,393	7,393	7,393	7,393	0
5490503 - OH-Dental Insurance	174	188	188	188	188	0
5490504 – OH-Health Insurance	868	884	884	884	884	0
5490505 – OH-Life/AD&D, STD, LTD	337	305	305	305	362	57
5490509 - OH-Fleet Oversight	0	194	194	194	180	-14
5490510 - OH-Fleet Maint	55	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	360	360	0	746	386
5511000 - Office Supplies	732	500	500	142	500	0
5512000 - Office Equipment	103	500	500	0	500	0
5520000 - Operating Supplies	1,893	1,000	1,000	800	1,500	500
5521000 - Gas & Oil	6,115	7,600	7,600	2,929	14,200	6,600
5525000 - Tools	583	1,000	1,000	0	1,000	0
5526000 - Clothing	420	900	900	343	600	-300
5540000 - Books,pubs,subs & Membership	130	131	131	137	279	148
5541000 - Registration Fees	180	450	450	0	1,000	550
Operating Expenses:	\$1,624,221	\$1,781,286	\$1,811,286	\$1,137,641	\$2,006,271	\$224,985
Capital Outlay:	7-,,	Ţ-J, O1,200	T-,011,200	+-,10,,041	7-,000,211	Ţ <u></u>
5628000 - Buildings Improvements	0	420,000	390,000	0	0	-420,000
O- 1		60,000	60,000	0	0	-60,000

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	0	0	29,526	29,526
5640100 - Vehicles	0	0	0	0	21,000	21,000
5650000 - Construction In Progress	4,750	1,057,339	639,573	181,965	0	-1,057,339
Capital Outlay:	\$4,750	\$1,537,339	\$1,089,573	\$181,965	\$50,526	-\$1,486,813
Transfers Out:						
5910001 - Tran Out-general Fund	157,917	173,709	173,709	130,282	180,657	6,948
5910511 - Tran Out Fleet Fuel F511	0	840	840	630	0	-840
Transfers Out:	\$157,917	\$174,549	\$174,549	\$130,912	\$180,657	\$6,108
Reserves - Operating:						
5990010 - Reserve For Cash	0	218,350	218,350	0	424,392	206,042
5990020 - Reserve For Contingency	0	0	7,923	0	84,910	84,910
Reserves - Operating:	\$0	\$218,350	\$226,273	\$0	\$509,302	\$290,952
TOTAL EXPENDITURES:	\$2,126,151	\$4,071,515	\$3,661,672	\$1,706,752	\$3,106,178	-\$965,337

FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Personal Services supports 12.65 FTEs which remains unchanged from the FY19 Adopted Budget. Personal Services increased 9.93% or \$80,455 primarily due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental insurance as well as other ancillary insurance accounts, which will be finalized after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$1,371,758 primarily due to expenses for payments for clients utilizing portable vouchers.

Overall, this Fund increased \$1,451,373 over the FY19 Adopted Budget.

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue source is Interest and Fund Balance.

168-SECTION 8 FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Intergovernmental Revenue	13,971,190	14,556,342	14,556,342	10,339,363	15,542,718	986,376
Miscellaneous Revenues	55,551	2,040	2,040	59,783	24,841	22,801
Less 5% Statutory Reduction	0	-102	-102	0	-1,242	-1,140
Transfers In	0	0	3,912	1,956	0	0
Fund Balance	0	2,131,032	2,703,838	0	2,574,368	443,336
Total	14,026,741	16,689,312	17,266,030	10,401,102	18,140,685	1,451,373
Expenditures						
Personal Services	691,763	810,571	810,571	562,418	891,026	80,455
Operating Expenses	12,901,513	15,877,901	16,454,619	10,872,491	17,249,659	1,371,758
Capital Outlay	50,880	0	0	0	0	0
Transfers Out	0	840	840	630	0	-840
Total	13,644,156	16,689,312	17,266,030	11,435,539	18,140,685	1,451,373

FUND 168 - SECTION 8 FUND

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Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	444,246	598,547	598,547	353,895	614,547	16,000
5130001 - Vacancy Factor	0	-10,476	-10,476	0	-10,839	-363
5140000 - Overtime	2,203	0	0	472	5,000	5,000
5150300 - Class C Meals	72	0	0	153	0	0
5160000 - Compensated Annual Leave	22,526	0	0	18,982	0	0
5160010 - Compensated Ann Leave Payoff	1,125	0	0	7	0	0
5160020 - Compensated Admin Leave	2,282	0	0	1,662	0	0
5170000 - Compensated Sick Leave	22,820	0	0	15,256	0	0
5210000 - Fica Taxes	36,427	45,787	45,787	28,159	47,395	1,608
5220000 - Retirement Contributions	46,615	45,003	45,003	36,933	47,788	2,785
5230000 - Health Insurance	105,160	121,475	121,475	100,429	176,656	55,181
5231000 - Life Insurance	537	564	564	416	582	18
5232000 - Dental Insurance	2,602	2,993	2,993	1,956	3,302	309
5233000 - Lt Disability Insurance	719	989	989	603	1,021	32
5233100 - St Disability Insurance	1,327	1,317	1,317	1,092	1,362	45
5240000 - Workers' Compensation	3,102	4,372	4,372	2,403	4,212	-160
Personal Services:	\$691,763	\$810,571	\$810,571	\$562,418	\$891,026	\$80,455
	7031,703	3010,371	7010,571	7502,410	3031,020	700,433
Operating Expenses: 5310000 - Professional Services	2,240	1,000	1,000	0	1,000	0
5320000 - Professional Services 5320000 - Accounting & Auditing Svcs	0	4,000	4,000	0	4,000	0
5340000 - Accounting & Additing Svcs	16,600	9,000	16,564	14,662	18,000	9,000
540000 - Other Contractual Services	7,872	9,000	9,000	3,040	9,000	9,000
5410000 - Communications	3,249	2,500	2,500	2,251	2,500	0
5420000 - Communications 5420000 - Freight & Postage Services	5,384	5,000	5,000	4,928	5,000	0
5440000 - Rentals And Leases	4,609	4,000	4,000	3,141	4,000	0
5450000 - Insurance	0	2,464	2,464	0	2,464	0
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	316	1,000	1,000	48	1,000	0
5470000 - Printing And Binding	416	500	500	374	500	0
5480000 - Promotional Activities	3,485	5,000	5,000	1,138	5,000	0
5488000 - Promotional-ads/media Buys	0	0	0	0	1,000	1,000
5490000 - Oth Current Chgs & Obligations	1,293,313	4,528,712	5,108,397	1,222,753	4,261,015	-267,697
5490501 - OH-Workers' Compensation	0	4,328,712	0	0	4,201,013	-4,732
5490502 - OH-Property & Liability Insurance	0	4,732	0	0	0	-4,732
5490503 - OH-Property & Elability Insurance	0	708	0	0	0	-708
	0	3,340	0	0	0	-3,340
5400504 - OH Hoalth Incurance						-3,340
5490504 – OH-Health Insurance						721
5490505 – OH-Life/AD&D, STD, LTD	0	721	0	0	0	-721 104
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight	0	721 194	0	0	0	-194
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint	0 0 109	721 194 0	0 0 0	0 0 0	0 0 0	-194 0
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel	0 0 109 0	721 194 0 360	0 0 0	0 0 0 0	0 0 0 0	-194 0 -360
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel 5491000 - Other Government Agencies	0 0 109 0 11,526,809	721 194 0 360 11,258,394	0 0 0 0 11,258,394	0 0 0 0 0 10,793,935	0 0 0 0 12,896,880	-194 0 -360 1,638,486
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel 5491000 - Other Government Agencies 5511000 - Office Supplies	0 0 109 0 11,526,809 16,752	721 194 0 360 11,258,394 15,000	0 0 0 0 11,258,394 15,000	0 0 0 0 10,793,935 13,708	0 0 0 0 12,896,880 15,000	-194 0 -360 1,638,486
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel 5491000 - Other Government Agencies 5511000 - Office Supplies 5512000 - Office Equipment	0 0 109 0 11,526,809 16,752 671	721 194 0 360 11,258,394 15,000	0 0 0 0 11,258,394 15,000	0 0 0 0 10,793,935 13,708 216	0 0 0 0 12,896,880 15,000	-194 0 -360 1,638,486 0 500
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel 5491000 - Other Government Agencies 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies	0 109 0 11,526,809 16,752 671 8,130	721 194 0 360 11,258,394 15,000 0 7,500	0 0 0 0 11,258,394 15,000 0 7,500	0 0 0 0 10,793,935 13,708 216 4,665	0 0 0 0 12,896,880 15,000 500 7,500	-194 0 -360 1,638,486 0 500
5490505 - OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel 5491000 - Other Government Agencies 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies 5520020 - Computer Hardware, Non-Capit	0 0 109 0 11,526,809 16,752 671 8,130 630	721 194 0 360 11,258,394 15,000 0 7,500	0 0 0 0 11,258,394 15,000 0 7,500	0 0 0 10,793,935 13,708 216 4,665	0 0 0 12,896,880 15,000 500 7,500	-194 0 -360 1,638,486 0 500 0
5490505 – OH-Life/AD&D, STD, LTD 5490509 - OH-Fleet Oversight 5490510 - OH-Fleet Maint 5490511 - OH-Fleet Fuel 5491000 - Other Government Agencies 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies	0 109 0 11,526,809 16,752 671 8,130	721 194 0 360 11,258,394 15,000 0 7,500	0 0 0 0 11,258,394 15,000 0 7,500	0 0 0 0 10,793,935 13,708 216 4,665	0 0 0 0 12,896,880 15,000 500 7,500	-194 0 -360 1,638,486 0 500

FUND 168 - SECTION 8 FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	2,897	6,000	6,000	5,283	7,000	1,000
5550000 - Training	3,528	5,000	5,000	0	5,000	0
Operating Expenses:	\$12,901,513	\$15,877,901	\$16,454,619	\$12,072,502	\$17,249,659	\$1,371,758
Capital Outlay:						
5640020 - Computer Hardware, Capital	1,099	0	0	0	0	0
5650000 - Construction In Progress	49,781	0	0	0	0	0
Capital Outlay:	\$50,880	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910511 - Tran Out Fleet Fuel F511	0	840	840	630	0	-840
Transfers Out:	\$0	\$840	\$840	\$630	\$0	-\$840
TOTAL EXPENDITURES:	\$13,644,156	\$16,689,312	\$17,266,030	\$12,635,550	\$18,140,685	\$1,451,373

FUND 177 – FIRE IMPACT FEE FUND

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 217-96 and can only be used as directed by the Ordinance for needs related to new growth. The program was recently updated which resulted in an increase in the fees charged.

The Fire Impact Fee Fund does not support Personal Services.

Operating Expenditures increased \$13,500 due to anticipated Contractual Services needs for FY20.

Capital Outlay increased from the FY19 Adopted Budget due to the inclusion of Station 67 – Austin Tindall due to the area operating under an ISO rating of 10. This project will be funded through the Fire Fund and impact fees of which \$5,316,154 is this Fund's responsibility. Ongoing projects will be funded by Fund Balance which will be included later on the budget process in order to have as accurate as estimates as possible.

Overall, at this time of the process, this Fund increased \$5,241,418 from the FY19 Adopted Budget.

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. Revenues are projected to increase due to the increase in development activity and increase in the fees. This fund is also supported by interest and fund balance.

177-FIRE IMPACT FEE FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	1,389,088	786,744	786,744	2,571,105	2,562,930	1,776,186
Charges For Services	126	0	0	49	0	0
Miscellaneous Revenues	29,060	10,000	10,000	30,714	54,322	44,322
Less 5% Statutory Reduction	0	-39,837	-39,837	0	-130,863	-91,026
Fund Balance	0	461,031	1,212,587	0	3,972,967	3,511,936
Total =	1,418,275	1,217,938	1,969,494	2,601,868	6,459,356	5,241,418
Expenditures						
Operating Expenses	14,823	1,500	20,500	4,813	15,000	13,500
Capital Outlay	3,025,627	97,344	41,150	13,692	5,316,154	5,218,810
Transfers Out	41,345	22,185	22,185	16,639	23,072	887
Reserves - Operating	0	6,316	6,316	0	10,152	3,836
Reserves - Capital	0	1,090,593	1,879,343	0	1,094,978	4,385
Total =	3,081,795	1,217,938	1,969,494	35,143	6,459,356	5,241,418

FUND 177 - FIRE IMPACT FEE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	10,875	0	0	0	0	0
5340000 - Other Contractual Services	3,648	1,000	20,000	4,813	15,000	14,000
5490000 - Oth Current Chgs & Obligations	301	500	500	0	0	-500
Operating Expenses:	\$14,823	\$1,500	\$20,500	\$4,813	\$15,000	\$13,500
Capital Outlay:						
5650000 - Construction In Progress	3,025,627	97,344	41,150	13,692	5,316,154	5,218,810
Capital Outlay:	\$3,025,627	\$97,344	\$41,150	\$13,692	\$5,316,154	\$5,218,810
Transfers Out:						
5910001 - Tran Out-general Fund	41,345	22,185	22,185	16,639	23,072	887
Transfers Out:	\$41,345	\$22,185	\$22,185	\$16,639	\$23,072	\$887
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,948	3,948	0	6,345	2,397
5990020 - Reserve For Contingency	0	2,368	2,368	0	3,807	1,439
Reserves - Operating:	\$0	\$6,316	\$6,316	\$0	\$10,152	\$3,836
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,090,593	1,879,343	0	0	-1,090,593
5990041 - Res For Capital - Designated	0	0	0	0	1,094,978	1,094,978
Reserves - Capital:	\$0	\$1,090,593	\$1,879,343	\$0	\$1,094,978	\$4,385
TOTAL EXPENDITURES:	\$3,081,795	\$1,217,938	\$1,969,494	\$35,143	\$6,459,356	\$5,241,418

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program was revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a reduction to just 3 zones to aid in the management, oversight and success of the program.

For FY20, the budget is projected at \$7,091,352, a decrease of \$1,503,934 from the FY19 Adopted Budget but that is due to ongoing projects not included at this time. In addition, Community Development staff is currently reviewing all revenue already received in order to allocate into the correct new Impact Fee Zone. New revenue must also be separated between the three zones. This is to ensure that projects that are proposed are accounted for within the correct zone.

As a result, Capital Outlay (Campbell City Park/Community Center) is currently minimal and will be revised for the Tentative Budget once the funding reconciliation is done. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible. Up to 1.5% of collected fees can be transferred to the General Fund for the administration of this program.

REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue projected for FY20 reflects an increase over the FY19 Adopted Budget. However, as previously noted above, this revenue will be reconciled for the Tentative Budget.

178-PARKS IMPACT FEE FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	3,106,635	2,459,944	2,459,944	3,486,791	3,486,791	1,026,847
Charges For Services	512	664	664	0	0	-664
Miscellaneous Revenues	98,777	0	0	100,117	100,000	100,000
Less 5% Statutory Reduction	0	-123,031	-123,031	0	-179,340	-56,309
Fund Balance	0	6,257,709	6,764,789	0	3,683,901	-2,573,808
Total =	3,205,924	8,595,286	9,102,366	3,586,909	7,091,352	-1,503,934
Expenditures						
Operating Expenses	76,838	8,100	16,306	15,403	8,100	0
Capital Outlay	2,709,298	5,414,631	5,271,579	443,510	272,790	-5,141,841
Transfers Out	136,235	130,580	130,580	97,935	135,751	5,171
Reserves - Capital	0	3,041,975	3,683,901	0	6,674,711	3,632,736
Total =	2,922,370	8,595,286	9,102,366	556,848	7,091,352	-1,503,934

FUND 178 - PARKS IMPACT FEE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	74,758	0	8,206	8,206	0	0
5310006 - Legal Fees	0	0	0	1,350	0	0
5340000 - Other Contractual Services	2,080	8,100	8,100	5,847	8,100	0
Operating Expenses:	\$76,838	\$8,100	\$16,306	\$15,403	\$8,100	\$0
Capital Outlay:						
5650000 - Construction In Progress	2,709,298	5,414,631	5,271,579	443,510	272,790	-5,141,841
Capital Outlay:	\$2,709,298	\$5,414,631	\$5,271,579	\$443,510	\$272,790	-\$5,141,841
Transfers Out:						
5910001 - Tran Out-general Fund	136,235	130,580	130,580	97,935	135,751	5,171
Transfers Out:	\$136,235	\$130,580	\$130,580	\$97,935	\$135,751	\$5,171
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,041,975	3,683,901	0	6,674,711	3,632,736
Reserves - Capital:	\$0	\$3,041,975	\$3,683,901	\$0	\$6,674,711	\$3,632,736
TOTAL EXPENDITURES:	\$2,922,370	\$8,595,286	\$9,102,366	\$556,848	\$7,091,352	-\$1,503,934

FUND 180 – INMATE WELFARE FUND

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests and research materials to those requiring detention or supervision in Osceola County.

Personal Services support 2 FTE which is an increase of 2 FTE due to a midyear reallocation of the Vocation Program Assistant positions from the General Fund - Corrections Executive (2101). Overall, Personal Services increased \$133,240 due to the following:

- Movement of positions as noted above
- Retirement and Worker's Compensation adjusted based on rates set by the State
- Health, Dental and Life Insurance as well as Short and Long Term Disability rates which will be finalized after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$66,919 over the FY19 Adopted Budget primarily due to the increase in Contractual Services needed to hire an additional position for the Chaplain Inmate Ministry program to coordinate reentry programs. In addition, Operating Supplies increased due to the need to purchase storage lockers to safeguard inmate property.

Capital Outlay for FY20 includes the cost of equipment and machinery, computer hardware and a trailer for the Printing and Sewing program.

Overall, the FY20 Recommended Budget reflects a slight increase of \$4,367 over the FY19 Adopted Budget.

REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, charges for printing services, interest and Fund Balance. Revenues are projected to increase slightly for FY20.

180-INMATE WELFARE FUND

			FY19 Adopted
74,281	56,804	102,476	28,195
872,733	623,591	759,204	-113,529
-3,797	0	-6,160	-2,363
1,202,398	0	1,006,592	92,064
,145,615	680,396	1,862,112	4,367
· · · · · · · · · · · · · · · · · · ·			
78,316	61,334	133,240	133,240
674,180	287,410	741,099	66,919
51,100	0	201,100	150,000
28,494	21,371	28,494	0
72,438	0	80,475	-70,279
1,241,087	0	677,704	-275,513
,145,615	370,114	1,862,112	4,367
1	872,733 -3,797 1,202,398 .145,615 	872,733 623,591 -3,797 0 1,202,398 0 .145,615 680,396 78,316 61,334 674,180 287,410 51,100 0 28,494 21,371 72,438 0 1,241,087 0	872,733 623,591 759,204 -3,797 0 -6,160 1,202,398 0 1,006,592 1,445,615 680,396 1,862,112 78,316 61,334 133,240 674,180 287,410 741,099 51,100 0 201,100 28,494 21,371 28,494 72,438 0 80,475 1,241,087 0 677,704

Fund 180 - Inmate Welfare Fund

		acc	vveilare i ui			
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	54,688	35,576	83,854	83,854
5130001 - Vacancy Factor	0	0	-956	0	-1,642	-1,642
5140000 - Overtime	0	0	0	5,804	10,000	10,000
5160000 - Compensated Annual Leave	0	0	0	1,122	0	0
5170000 - Compensated Sick Leave	0	0	0	1,014	0	0
5210000 - Fica Taxes	0	0	4,184	3,084	7,180	7,180
5220000 - Retirement Contributions	0	0	4,517	3,594	7,949	7,949
5230000 - Health Insurance	0	0	12,859	8,902	21,590	21,590
5231000 - Life Insurance	0	0	62	41	88	88
5232000 - Dental Insurance	0	0	386	265	630	630
5233000 - Lt Disability Insurance	0	0	90	60	155	155
5233100 - St Disability Insurance	0	0	167	109	206	206
5240000 - Workers' Compensation	0	0	2,319	1,763	3,230	3,230
Personal Services:	\$0	\$0	\$78,316	\$61,334	\$133,240	\$133,240
Operating Expenses:						
5310000 - Professional Services	43,764	118,964	118,964	29,364	118,964	0
5340000 - Other Contractual Services	135,173	247,403	247,403	124,366	307,403	60,000
5430000 - Utility Services	1,041	1,132	1,132	880	1,174	42
5440000 - Rentals And Leases	20,580	20,630	20,630	25,128	21,288	658
5460000 - Repair & Maintenance Svcs	16,434	44,620	44,620	7,704	36,280	-8,340
5490501 - OH-Workers' Compensation	0	0	0	0	748	748
5490503 - OH-Dental Insurance	0	0	0	0	112	112
5490504 – OH-Health Insurance	0	0	0	0	528	528
5490505 – OH-Life/AD&D, STD, LTD	0	0	0	0	171	171
5500000 - Training	0	2,000	2,000	0	0	-2,000
5511000 - Office Supplies	258	6,000	6,000	486	6,000	0
5512000 - Office Equipment	0	31,000	31,000	5,671	31,000	0
5520000 - Operating Supplies	80,327	176,931	176,931	78,614	191,931	15,000
5520020 - Computer Hardware, Non-Capit	943	0	0	5,650	0	0
5540000 - Books,pubs,subs & Membership	7,417	25,500	25,500	9,549	25,500	0
Operating Expenses:	\$305,937	\$674,180	\$674,180	\$287,410	\$741,099	\$66,919
Capital Outlay:						
5620000 - Buildings	0	0	0	0	150,000	150,000
5640000 - Machinery & Equipment	10,116	50,000	50,000	0	48,900	-1,100
5640020 - Computer Hardware, Capital	0	1,100	1,100	0	2,200	1,100
Capital Outlay:	\$10,116	\$51,100	\$51,100	\$0	\$201,100	\$150,000
Transfers Out:						
5910001 - Tran Out-general Fund	34,177	28,494	28,494	21,371	28,494	0
Transfers Out:	\$34,177	\$28,494	\$28,494	\$21,371	\$28,494	\$0
Reserves - Operating:						
5990020 - Reserve For Contingency	0	150,754	72,438	0	80,475	-70,279
Reserves - Operating:	\$0	\$150,754	\$72,438	\$0	\$80,475	-\$70,279
Reserves - Stability: 5990080 - Reserve For Stability	0	953,217	1,241,087	0	677,704	-275,513
,						
Reserves - Stability:	\$0	\$953,217	\$1,241,087	\$0	\$677,704	-\$275,513

Fund 180 - Inmate Welfare Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$350,230	\$1,857,745	\$2,145,615	\$370,114	\$1,862,112	\$4,367

FUND 187 – TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

The Transportation Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

REVENUES

The only revenue source is Fund Balance for ongoing capital projects.

187-ROAD IMPACT FEE POINCIANA OVERLAY

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Miscellaneous Revenues	6,543	1,163	1,163	5,967	0	-1,163
Less 5% Statutory Reduction	0	-58	-58	0	0	58
Fund Balance	0	434,413	462,657	0	468,624	34,211
Total	6,543	435,518	463,762	5,967	468,624	33,106
Expenditures						
Reserves - Capital	0	435,518	463,762	0	468,624	33,106
Total	0	435,518	463,762	0	468,624	33,106

Fund 187 - Road Impact Fee Poinciana Overlay

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	435,518	463,762	0	468,624	33,106
Reserves - Capital:	\$0	\$435,518	\$463,762	\$0	\$468,624	\$33,106
TOTAL EXPENDITURES:	\$0	\$435,518	\$463,762	\$0	\$468,624	\$33,106

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

TRENDS & ISSUES

The Second Local Option Fuel Tax (LOFT) Fund includes revenues from a 5 cent tax per gallon on motor fuel.

Operating Expenditures increased \$1,558,432 due to an increase for Lynx services in the amount of \$1,560,035 which was partially offset by reduction in Insurances from the FY19 Adopted Budget. Operating Expenditures also include \$3,000,000 for Road Resurfacing which remains the same as FY19. The total resurfacing budget request for FY20 is \$12,000,000 with \$3,000,000 requested in this Fund and \$9,000,000 in Fund 154.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel For FY20, revenues are based on an internal projection which will be reviewed again when the Department of Revenue projection is released. Other sources of revenue include interest and Fund Balance.

189 - SECOND LOCAL OPTION FUEL TAX FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Other Taxes	8,545,347	8,509,646	8,509,646	4,227,076	8,599,310	89,664
Miscellaneous Revenues	90,857	15,707	15,707	100,422	80,566	64,859
Less 5% Statutory Reduction	0	-426,268	-426,268	0	-433,994	-7,726
Transfers In	2,456,215	0	0	0	0	0
Fund Balance	0	8,298,311	9,181,550	0	4,429,514	-3,868,797
Total	11,092,419	16,397,396	17,280,635	4,327,498	12,675,396	-3,722,000
Expenditures						
Operating Expenses	9,064,561	10,628,145	10,628,145	6,647,144	12,186,577	1,558,432
Capital Outlay	0	2,771,538	2,771,538	0	0	-2,771,538
Transfers Out	0	23,115	23,115	17,336	24,040	925
Reserves - Operating	0	1,062,815	1,062,815	0	464,779	-598,036
Reserves - Capital	0	1,911,783	1,911,783	0	0	-1,911,783
Reserves - Assigned	0	0	883,239	0	0	0
Total	9,064,561	16,397,396	17,280,635	6,664,480	12,675,396	-3,722,000

Fund 189 - Second Local Option Fuel Tax Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	7,368,639	7,626,542	7,626,542	5,719,905	9,186,577	1,560,035
5450000 - Insurance	0	1,344	1,344	1,344	0	-1,344
5460007 - R&M Road Milling and Resurfaci	1,695,922	3,000,000	3,000,000	925,636	3,000,000	0
5490502 - OH-Property & Liability Insuranc	0	259	259	259	0	-259
Operating Expenses:	\$9,064,561	\$10,628,145	\$10,628,145	\$6,647,144	\$12,186,577	\$1,558,432
Capital Outlay:						
5650000 - Construction In Progress	0	2,771,538	2,771,538	0	0	-2,771,538
Capital Outlay:	\$0	\$2,771,538	\$2,771,538	\$0	\$0	-\$2,771,538
Transfers Out:						
5910001 - Tran Out-general Fund	0	23,115	23,115	17,336	24,040	925
Transfers Out:	\$0	\$23,115	\$23,115	\$17,336	\$24,040	\$925
Reserves - Operating:						
5990020 - Reserve For Contingency	0	1,062,815	1,062,815	0	464,779	-598,036
Reserves - Operating:	\$0	\$1,062,815	\$1,062,815	\$0	\$464,779	-\$598,036
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,911,783	1,911,783	0	0	-1,911,783
Reserves - Capital:	\$0	\$1,911,783	\$1,911,783	\$0	\$0	-\$1,911,783
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	883,239	0	0	0
Reserves - Assigned:	\$0	\$0	\$883,239	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$9,064,561	\$16,397,396	\$17,280,635	\$6,664,480	\$12,675,396	-\$3,722,000

DEBT SERVICE FUNDS

Fund - Fund TitlePage
201 – Debt Services Limited G.O Ref. Bonds, Series 2015 4-1
204 - Debt Service Taxable 5th Cent Rev. Bond Series 2012 4-4
210 - Debt Service West 192 Phase IIC Fund4-7
211 - Debt Services Sales Tax Revenue Bonds Series 2015A 4-10
236 - Capital Improvement Revenue Bonds Series 20094-13
238 – Limited G.O Bonds Series 20104-16
239 - Infrastructure Sales Tax Rev Refunding Series 20114-19
240 - TDT Revenue Refunding Bonds Series 20124-22
241 – Debt Services Infrastructure Sales Surtax Series 20154-25
242 - Sales Tax Revenue Refunding Bonds Series 2016A4-28
243 – TDT 5th Cent Revenue Bonds Series 20164-31
244 – Infrastructure Sales Surtax Ref. Rev. Bond Series 2017 4-34
245 - Sales Tax Revenue Refunding Bonds Series 20174-37
246 – DS Public Improvement Revenue Bonds Series 20174-40
247 – DS TDT Refunding Bonds Series 20194-43

FUND 201 - DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 \$8,600,00 (Fund 234). This bond will sunset in October 2025.

Overall, this Fund is projected to increase .25% or \$5,453 over the FY19 Adopted Budget.

REVENUES

Funding sources utilize dedicated Ad Valorem and Fund Balance funds to provide for the debt service expenses.

201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						_
Current Ad Valorem Taxes	1,121,193	1,231,866	1,231,866	1,442,367	1,218,811	-13,055
PY Delinquent Ad Valorem Tax	1,637	0	0	11,448	0	0
Miscellaneous Revenues	22,267	0	0	20,346	0	0
Less 5% Statutory Reduction	0	-61,593	-61,593	0	-60,941	652
Transfers In	0	0	5,294	0	0	0
Fund Balance	0	1,040,181	1,051,981	0	1,058,037	17,856
Total	1,145,096	2,210,454	2,227,548	1,474,161	2,215,907	5,453
Expenditures						
Operating Expenses	22,140	24,596	24,596	5,078	24,376	-220
Debt Service	284,782	1,127,821	1,127,826	1,127,821	1,126,310	-1,511
Reserves - Debt	0	1,058,037	1,075,126	0	1,065,221	7,184
Total =	306,922	2,210,454	2,227,548	1,132,899	2,215,907	5,453

FUND 201 - DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	22,140	24,596	24,596	5,078	24,376	-220
Operating Expenses:	\$22,140	\$24,596	\$24,596	\$5,078	\$24,376	-\$220
Debt Service:						
5710000 - Principal	110,000	955,000	955,000	955,000	975,000	20,000
5720000 - Interest	174,782	172,821	172,826	172,821	151,310	-21,511
Debt Service:	\$284,782	\$1,127,821	\$1,127,826	\$1,127,821	\$1,126,310	-\$1,511
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,058,037	1,058,037	0	1,065,221	7,184
5990034 - Bond Reserves - Other	0	0	17,089	0	0	0
Reserves - Debt:	\$0	\$1,058,037	\$1,075,126	\$0	\$1,065,221	\$7,184
TOTAL EXPENDITURES:	\$306,922	\$2,210,454	\$2,227,548	\$1,132,899	\$2,215,907	\$5,453

FUND 204 – DEBT SERVICE TAXABLE 5TH CENT REVENUE BOND SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. This bond will sunset in October 2045.

Overall, this Fund is projected to decrease \$928,218 from the FY19 Adopted Budget.

REVENUES

The primary funding source is Fund Balance.

204-TDT TAX BONDS SERIES 2012

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						_
Permits, Fees & Special Assessments	415,694	340,000	340,000	270,456	0	-340,000
Miscellaneous Revenues	4,524	11,000	11,000	15,115	0	-11,000
Less 5% Statutory Reduction	0	-17,550	-17,550	0	0	17,550
Transfers In	644,414	594,775	594,775	297,388	0	-594,775
Fund Balance	0	1,519,986	1,715,193	0	1,519,993	7
Total =	1,064,632	2,448,211	2,643,418	582,959	1,519,993	-928,218
Expenditures						
Debt Service	927,993	928,218	928,218	928,218	272,300	-655,918
Transfers Out	0	0	0	0	981,643	981,643
Reserves - Debt	0	1,519,993	1,715,200	0	266,050	-1,253,943
Total =	927,993	2,448,211	2,643,418	928,218	1,519,993	-928,218

FUND 204 - TDT TAX BONDS SERIES 2012

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	225,000	235,000	235,000	235,000	240,000	5,000
5720000 - Interest	702,993	693,218	693,218	693,218	32,300	-660,918
Debt Service:	\$927,993	\$928,218	\$928,218	\$928,218	\$272,300	-\$655,918
Transfers Out:						
5910247 - Tran Out - 247	0	0	0	0	981,643	981,643
Transfers Out:	\$0	\$0	\$0	\$0	\$981,643	\$981,643
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	584,112	584,112	0	266,050	-318,062
5990033 - Res For Debt - Bond Covenant	0	935,881	935,881	0	0	-935,881
5990034 - Bond Reserves - Other	0	0	195,207	0	0	0
Reserves - Debt:	\$0	\$1,519,993	\$1,715,200	\$0	\$266,050	-\$1,253,943
TOTAL EXPENDITURES:	\$927,993	\$2,448,211	\$2,643,418	\$928,218	\$1,519,993	-\$928,218

FUND 210 – DEBT SERVICE WEST 192 IIC FUND

TRENDS & ISSUES

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033.

Overall, this Fund is projected to increase .23 % or \$1,718 over the FY19 Adopted Budget.

REVENUES

The funding sources for FY20 are Special Assessments, Fund Balance and Interest.

210-W 192 PHASE IIC

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	335,186	340,856	340,856	300,933	339,375	-1,481
Miscellaneous Revenues	8,143	4,500	4,500	6,788	4,500	0
Less 5% Statutory Reduction	0	-17,268	-17,268	0	-17,194	74
Fund Balance	0	421,082	446,078	0	424,207	3,125
Total	343,329	749,170	774,166	307,721	750,888	1,718
<u>Expenditures</u>						
Debt Service	443,263	324,963	324,963	300,163	354,400	29,437
Reserves - Debt	0	424,207	449,203	0	396,488	-27,719
Total	443,263	749,170	774,166	300,163	750,888	1,718

FUND 210 - DEBT SERVICE WEST 192 PHASE IIC FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	75,000	75,000	75,000	65,000	70,000	-5,000
5710001 - Princ. Early Redemption	265,000	150,000	150,000	150,000	210,000	60,000
5720000 - Interest	102,213	98,463	98,463	84,413	72,900	-25,563
5730000 - Other Debt Service Costs	1,050	1,500	1,500	750	1,500	0
Debt Service:	\$443,263	\$324,963	\$324,963	\$300,163	\$354,400	\$29,437
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	128,294	128,294	0	100,575	-27,719
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
5990034 - Bond Reserves - Other	0	0	24,996	0	0	0
Reserves - Debt:	\$0	\$424,207	\$449,203	\$0	\$396,488	-\$27,719
TOTAL EXPENDITURES:	\$443,263	\$749,170	\$774,166	\$300,163	\$750,888	\$1,718

FUND 211 - DEBT SERVICE SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was established in FY15 to account for principal, interest and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

Overall, this Fund is projected to increase .85 % or \$44,500 over the FY19 Adopted Budget in accordance with the bond covenants.

REVENUES

The funding sources for FY20 are a transfer in from the General Fund, Fund Balance and Interest.

211 - SALES TAX REVENUE BONDS SERIES 2015A

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Miscellaneous Revenues	4,314	5,664	5,664	-1,861	5,736	72
Less 5% Statutory Reduction	0	-283	-283	0	-287	-4
Transfers In	3,322,492	3,333,927	3,333,927	1,666,964	3,354,609	20,682
Fund Balance	0	1,888,135	1,888,351	0	1,911,885	23,750
Total	3,326,806	5,227,443	5,227,659	1,665,103	5,271,943	44,500
Expenditures						
Debt Service	2,876,808	3,315,558	3,315,558	3,315,558	3,327,183	11,625
Reserves - Debt	0	1,911,885	1,912,101	0	1,944,760	32,875
Total	2,876,808	5,227,443	5,227,659	3,315,558	5,271,943	44,500

FUND 211 - DEBT SERVICES SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	450,000	450,000	450,000	485,000	35,000
5720000 - Interest	2,876,269	2,865,019	2,865,019	2,865,019	2,841,644	-23,375
5730000 - Other Debt Service Costs	539	539	539	539	539	0
Debt Service:	\$2,876,808	\$3,315,558	\$3,315,558	\$3,315,558	\$3,327,183	\$11,625
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,911,885	1,911,885	0	1,944,760	32,875
5990034 - Bond Reserves - Other	0	0	216	0	0	0
Reserves - Debt:	\$0	\$1,911,885	\$1,912,101	\$0	\$1,944,760	\$32,875
TOTAL EXPENDITURES:	\$2,876,808	\$5,227,443	\$5,227,659	\$3,315,558	\$5,271,943	\$44,500

FUND 236 - CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses related to the \$132,250,000 Capital Improvement Revenue Bonds issued in 2009. This Bond was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

Overall, this Fund is projected to decrease .19 % or \$46,701 over the FY19 Adopted Budget in accordance with the bond covenants.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 115 – Courthouse Facilities Fund (for a prorated share of debt service payments associated with the Parking Garage) and Fund 306 – Local Option Sales Tax Fund. Additional revenue is received from a Federal Subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as interest and Fund Balance.

236-CAPITAL IMPROVEMENT BOND SERIES 2009

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Intergovernmental Revenue	2,057,322	2,054,013	2,054,013	2,065,044	2,069,456	15,443
Miscellaneous Revenues	45,061	43,916	43,916	101,656	44,396	480
Less 5% Statutory Reduction	0	-2,196	-2,196	0	-2,220	-24
Transfers In	8,181,272	8,180,898	8,180,898	4,090,449	7,958,397	-222,501
Fund Balance	0	14,638,614	14,820,175	0	14,798,515	159,901
Total	10,283,655	24,915,245	25,096,806	6,257,148	24,868,544	-46,701
Expenditures						
Debt Service	10,113,205	10,116,730	10,116,730	10,115,905	10,108,331	-8,399
Reserves - Debt	0	14,798,515	14,980,076	0	14,760,213	-38,302
Total =	10,113,205	24,915,245	25,096,806	10,115,905	24,868,544	-46,701

FUND 236 - CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,045,000	3,165,000	3,165,000	3,165,000	3,280,000	115,000
5720000 - Interest	7,067,380	6,950,905	6,950,905	6,950,905	6,827,505	-123,400
5730000 - Other Debt Service Costs	825	825	825	0	826	1
Debt Service:	\$10,113,205	\$10,116,730	\$10,116,730	\$10,115,905	\$10,108,331	-\$8,399
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	6,726,553	6,726,553	0	6,790,952	64,399
5990033 - Res For Debt - Bond Covenant	0	8,071,962	8,071,962	0	7,969,261	-102,701
5990034 - Bond Reserves - Other	0	0	181,561	0	0	0
Reserves - Debt:	\$0	\$14,798,515	\$14,980,076	\$0	\$14,760,213	-\$38,302
TOTAL EXPENDITURES:	\$10,113,205	\$24,915,245	\$25,096,806	\$10,115,905	\$24,868,544	-\$46,701

FUND 238 - G.O. BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt services costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

Overall, this Fund is projected to increase .50 % or \$20,039 over the FY19 Adopted Budget.

REVENUES

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for debt service expenses. Other revenue sources include Fund Balance and interest.

238-GO BONDS 2010

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Current Ad Valorem Taxes	2,086,920	2,232,679	2,232,679	1,800,229	2,226,878	-5,801
PY Delinquent Ad Valorem Tax	0	0	0	12,984	0	0
Miscellaneous Revenues	18,476	10,000	10,000	7,640	10,000	0
Less 5% Statutory Reduction	0	-112,134	-112,134	0	-111,844	290
Fund Balance	0	1,858,460	1,965,323	0	1,884,010	25,550
Total =	2,105,397	3,989,005	4,095,868	1,820,852	4,009,044	20,039
Expenditures						
Operating Expenses	43,532	42,411	42,411	0	42,301	-110
Debt Service	2,053,345	2,062,584	2,062,584	2,062,469	2,062,934	350
Reserves - Debt	0	1,884,010	1,990,873	0	1,903,809	19,799
Total =	2,096,877	3,989,005	4,095,868	2,062,469	4,009,044	20,039

FUND 238 - LIMITED G.O. BONDS SERIES 2010

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	43,532	42,411	42,411	0	42,301	-110
Operating Expenses:	\$43,532	\$42,411	\$42,411	\$0	\$42,301	-\$110
Debt Service:						
5710000 - Principal	1,565,000	1,630,000	1,630,000	1,630,000	1,680,000	50,000
5720000 - Interest	488,219	432,469	432,469	432,469	382,819	-49,650
5730000 - Other Debt Service Costs	127	115	115	0	115	0
Debt Service:	\$2,053,345	\$2,062,584	\$2,062,584	\$2,062,469	\$2,062,934	\$350
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,884,010	1,884,010	0	1,903,809	19,799
5990034 - Bond Reserves - Other	0	0	106,863	0	0	0
Reserves - Debt:	\$0	\$1,884,010	\$1,990,873	\$0	\$1,903,809	\$19,799
TOTAL EXPENDITURES:	\$2,096,877	\$3,989,005	\$4,095,868	\$2,062,469	\$4,009,044	\$20,039

FUND 239 - INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

This Fund was established in FY12 to account for the payments of principal, interest and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

Overall, this Fund is projected to increase .97 % or \$69,000 over the FY19 Adopted Budget.

REVENUES

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

239-INFRA S TAX REV REFUNDING 2011

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							_
Miscellaneous Revenues		0	0	0	-423	0	0
Transfers In		3,771,426	3,772,425	3,772,425	1,886,213	3,765,925	-6,500
Fund Balance		0	3,375,563	3,375,564	0	3,451,063	75,500
	Total	3,771,426	7,147,988	7,147,989	1,885,790	7,216,988	69,000
Expenditures							
Debt Service		3,701,175	3,696,925	3,696,925	3,696,925	3,694,175	-2,750
Reserves - Debt		0	3,451,063	3,451,064	0	3,522,813	71,750
	Total	3,701,175	7,147,988	7,147,989	3,696,925	7,216,988	69,000

FUND 239 - INFRASTRUCTURE SALES TAX REV REFUNDING SERIES 2011

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,840,000	2,980,000	2,980,000	2,980,000	3,130,000	150,000
5720000 - Interest	860,875	716,625	716,625	716,625	563,875	-152,750
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$3,701,175	\$3,696,925	\$3,696,925	\$3,696,925	\$3,694,175	-\$2,750
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,451,063	3,451,063	0	3,522,813	71,750
5990034 - Bond Reserves - Other	0	0	1	0	0	0
Reserves - Debt:	\$0	\$3,451,063	\$3,451,064	\$0	\$3,522,813	\$71,750
TOTAL EXPENDITURES:	\$3,701,175	\$7,147,988	\$7,147,989	\$3,696,925	\$7,216,988	\$69,000

FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034.

Overall, this Fund is projected to increase .72 % or \$69,500 over the FY19 Adopted Budget.

REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund, Fund 105 – the 5th Cent Resort Tax Fund, as well as interest and Fund Balance.

240-TDT REF & IMP 2012 DEBT SVC

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Miscellaneous Revenues	12,288	12,493	12,493	-1,709	12,704	211
Less 5% Statutory Reduction	0	-625	-625	0	-635	-10
Transfers In	5,537,209	5,538,014	5,538,014	2,769,007	5,536,813	-1,201
Fund Balance	0	4,164,291	4,164,906	0	4,234,791	70,500
Tota	5,549,497	9,714,173	9,714,788	2,767,298	9,783,673	69,500
Expenditures						
Debt Service	5,480,006	5,479,382	5,479,382	5,479,381	5,476,882	-2,500
Reserves - Debt	0	4,234,791	4,235,406	0	4,306,791	72,000
Tota	5,480,006	9,714,173	9,714,788	5,479,381	9,783,673	69,500

FUND 240 - TDT REVENUE REFUNDING BONDS SERIES 2012

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,645,000	2,780,000	2,780,000	2,780,000	2,920,000	140,000
5720000 - Interest	2,834,706	2,699,082	2,699,082	2,699,081	2,556,582	-142,500
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$5,480,006	\$5,479,382	\$5,479,382	\$5,479,381	\$5,476,882	-\$2,500
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,234,791	4,234,791	0	4,306,791	72,000
5990034 - Bond Reserves - Other	0	0	615	0	0	0
Reserves - Debt:	\$0	\$4,234,791	\$4,235,406	\$0	\$4,306,791	\$72,000
TOTAL EXPENDITURES:	\$5,480,006	\$9,714,173	\$9,714,788	\$5,479,381	\$9,783,673	\$69,500

FUND 241 - DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

Overall, this Fund is projected to increase \$4,261,448 over the FY19 Adopted Budget primarily due to Reserve for Debt - Future Payment.

REVENUES

Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Interest and Fund Balance.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Miscellaneous Revenues	1,967	1,985	1,985	-615	2,047	62
Less 5% Statutory Reduction	0	-99	-99	0	-102	-3
Transfers In	931,853	977,982	977,982	488,991	5,218,719	4,240,737
Fund Balance	0	661,716	661,912	0	682,368	20,652
Tota	933,820	1,641,584	1,641,780	488,376	5,903,032	4,261,448
Expenditures						
Debt Service	927,778	959,216	959,216	956,134	955,200	-4,016
Reserves - Debt	0	682,368	682,564	0	4,947,832	4,265,464
Tota	927,778	1,641,584	1,641,780	956,134	5,903,032	4,261,448

FUND 241 - DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	390,000	400,000	400,000	400,000	405,000	5,000
5720000 - Interest	537,778	559,216	559,216	556,134	550,200	-9,016
Debt Service:	\$927,778	\$959,216	\$959,216	\$956,134	\$955,200	-\$4,016
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	682,368	682,368	0	4,947,832	4,265,464
5990034 - Bond Reserves - Other	0	0	196	0	0	0
Reserves - Debt:	\$0	\$682,368	\$682,564	\$0	\$4,947,832	\$4,265,464
TOTAL EXPENDITURES:	\$927,778	\$1,641,584	\$1,641,780	\$956,134	\$5,903,032	\$4,261,448

FUND 242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payment of principal, interest and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009.

Overall, this Fund is projected to increase 33.06% or \$1,254,600 over the FY19 Adopted Budget in accordance with the bond covenants and debt service schedule.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 306 – Local Option Sales Tax Fund, Fund 134 – Countywide Fire Fund, as well as Interest and Fund Balance.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							_
Miscellaneous Revenues		2,534	2,534	2,534	-1,041	6,314	3,780
Less 5% Statutory Reduction	1	0	-127	-127	0	-316	-189
Transfers In		1,687,581	2,947,581	2,947,581	1,473,791	2,938,590	-8,991
Fund Balance		0	844,694	845,056	0	2,104,694	1,260,000
	Total	1,690,115	3,794,682	3,795,044	1,472,750	5,049,282	1,254,600
Expenditures							
Debt Service		1,689,926	1,689,988	1,689,988	1,689,926	2,924,788	1,234,800
Reserves - Debt		0	2,104,694	2,105,056	0	2,124,494	19,800
	Total	1,689,926	3,794,682	3,795,044	1,689,926	5,049,282	1,254,600

FUND 242 - SALES TAX REVENUE REFUNDING BONDS SERIES 2016A

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	1,260,000	1,260,000
5720000 - Interest	1,689,388	1,689,388	1,689,388	1,689,388	1,664,188	-25,200
5730000 - Other Debt Service Costs	539	600	600	539	600	0
Debt Service:	\$1,689,926	\$1,689,988	\$1,689,988	\$1,689,926	\$2,924,788	\$1,234,800
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,104,694	2,104,694	0	2,124,494	19,800
5990034 - Bond Reserves - Other	0	0	362	0	0	0
Reserves - Debt:	\$0	\$2,104,694	\$2,105,056	\$0	\$2,124,494	\$19,800
TOTAL EXPENDITURES:	\$1,689,926	\$3,794,682	\$3,795,044	\$1,689,926	\$5,049,282	\$1,254,600

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payments of principal, interest and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

Overall, this Fund is projected to increase .12% or \$4,498 over the FY19 Adopted Budget.

REVENUES

Funding sources include Transfers In from Fund 105 – Fifth Cent Tourist Tax Development Tax Fund and Fund Balance.

243-DS TDT REV BOND SERIES 2016

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Miscellaneous Revenues		539	0	0	17,427	0	0
Transfers In		1,381,594	1,381,898	1,381,898	690,949	1,381,244	-654
Fund Balance		0	2,330,731	2,340,631	0	2,335,883	5,152
	Total	1,382,133	3,712,629	3,722,529	708,376	3,717,127	4,498
Expenditures							
Debt Service		1,376,485	1,376,746	1,376,746	1,376,746	1,376,571	-175
Reserves - Debt		0	2,335,883	2,345,783	0	2,340,556	4,673
	Total =	1,376,485	3,712,629	3,722,529	1,376,746	3,717,127	4,498

FUND 243 - DS TDT REV BOND SERIES 2016

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	500,000	510,000	510,000	510,000	520,000	10,000
5720000 - Interest	875,946	866,746	866,746	866,746	856,571	-10,175
5730000 - Other Debt Service Costs	539	0	0	0	0	0
Debt Service:	\$1,376,485	\$1,376,746	\$1,376,746	\$1,376,746	\$1,376,571	-\$175
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	950,949	950,949	0	955,622	4,673
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	9,900	0	0	0
Reserves - Debt:	\$0	\$2,335,883	\$2,345,783	\$0	\$2,340,556	\$4,673
TOTAL EXPENDITURES:	\$1,376,485	\$3,712,629	\$3,722,529	\$1,376,746	\$3,717,127	\$4,498

FUND 244 - INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY17 to account for the payments of principal, interest and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset October 2024.

Overall, this Fund is projected to decrease \$4,215,862 or 44.69% from the FY19 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

REVENUES

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund Balance.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Miscellaneous Revenues		0	0	0	480	0	0
Transfers In		4,891,955	4,808,647	4,809,247	2,404,324	551,863	-4,256,784
Fund Balance		0	4,625,902	4,677,442	0	4,666,824	40,922
	Total =	4,891,955	9,434,549	9,486,689	2,404,803	5,218,687	-4,215,862
<u>Expenditures</u>							
Debt Service		266,053	4,767,725	4,767,730	4,767,725	4,764,755	-2,970
Reserves - Debt		0	4,666,824	4,718,959	0	453,932	-4,212,892
	Total =	266,053	9,434,549	9,486,689	4,767,725	5,218,687	-4,215,862

FUND 244 - INFRASTRUCTURE SALES TAX REFUNDING BONGS SERIES 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	4,441,000	4,441,000	4,441,000	4,525,000	84,000
5720000 - Interest	266,053	326,725	326,730	326,725	239,755	-86,970
Debt Service:	\$266,053	\$4,767,725	\$4,767,730	\$4,767,725	\$4,764,755	-\$2,970
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,666,824	4,666,824	0	453,932	-4,212,892
5990034 - Bond Reserves - Other	0	0	52,135	0	0	0
Reserves - Debt:	\$0	\$4,666,824	\$4,718,959	\$0	\$453,932	-\$4,212,892
TOTAL EXPENDITURES:	\$266,053	\$9,434,549	\$9,486,689	\$4,767,725	\$5,218,687	-\$4,215,862

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

Overall, this Fund is projected to increase \$35,367 or .45% from the FY19 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

REVENUES

Funding sources include a Transfer In from the General Fund as well as Fund Balance and Interest.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						_
Miscellaneous Revenues	0	11,305	11,305	-276	11,410	105
Less 5% Statutory Reduction	0	-565	-565	0	-569	-4
Transfers In	3,924,047	4,016,127	4,016,127	2,008,064	4,016,142	15
Fund Balance	0	3,768,183	3,769,349	0	3,803,434	35,251
Total =	3,924,047	7,795,050	7,796,216	2,007,787	7,830,417	35,367
Expenditures						
Debt Service	322,728	3,991,616	3,991,616	3,991,036	3,991,425	-191
Reserves - Debt	0	3,803,434	3,804,600	0	3,838,992	35,558
Total =	322,728	7,795,050	7,796,216	3,991,036	7,830,417	35,367

FUND 245 - SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	3,510,000	3,510,000	3,510,000	3,580,000	70,000
5720000 - Interest	322,728	481,616	481,616	481,036	411,425	-70,191
Debt Service:	\$322,728	\$3,991,616	\$3,991,616	\$3,991,036	\$3,991,425	-\$191
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,803,434	3,803,434	0	3,838,992	35,558
5990034 - Bond Reserves - Other	0	0	1,166	0	0	0
Reserves - Debt:	\$0	\$3,803,434	\$3,804,600	\$0	\$3,838,992	\$35,558
TOTAL EXPENDITURES:	\$322,728	\$7,795,050	\$7,796,216	\$3,991,036	\$7,830,417	\$35,367

FUND 246 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

Overall, this Fund is projected to increase \$20,310 or .82% from the FY19 Adopted Budget in accordance with bond covenants.

REVENUES

The primary funding source is a Transfer In from any legally available source. For FY20, the Transfer In is from the General Fund. Also, included is Fund Balance.

246 - DS PUBLIC IMP REV BONDS SERIES 2017

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Miscellaneous Revenues		0	0	0	-423	0	0
Transfers In		1,440,976	1,459,618	1,468,832	729,809	1,482,834	23,216
Other Sources		315,000	0	0	0	0	0
Fund Balance		0	1,021,929	1,012,715	0	1,019,023	-2,906
	Total =	1,755,976	2,481,547	2,481,547	729,386	2,501,857	20,310
Expenditures							
Debt Service		743,261	1,462,524	1,462,524	1,462,524	1,477,940	15,416
Reserves - Debt		0	1,019,023	1,019,023	0	1,023,917	4,894
	Total =	743,261	2,481,547	2,481,547	1,462,524	2,501,857	20,310

FUND 246 - DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	530,000	530,000	530,000	555,000	25,000
5720000 - Interest	442,473	932,524	932,524	932,524	922,940	-9,584
5731000 - Debt Issuance Costs	300,788	0	0	0	0	0
Debt Service:	\$743,261	\$1,462,524	\$1,462,524	\$1,462,524	\$1,477,940	\$15,416
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,019,023	1,019,023	0	1,023,917	4,894
Reserves - Debt:	\$0	\$1,019,023	\$1,019,023	\$0	\$1,023,917	\$4,894
TOTAL EXPENDITURES:	\$743,261	\$2,481,547	\$2,481,547	\$1,462,524	\$2,501,857	\$20,310

FUND 247 – DS TDT REFUNDING BONDS 2019

TRENDS & ISSUES

This Fund was established in FY19 to account for the payments of principal, interest and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds which were issued due to the partial refunding of the County's outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

REVENUES

Funding sources include Special Assessments, interest, Transfer In from Fund 204 – Taxable 5th Cent Revenue Bond Series 2012, and from Fund 105 – Fifth Cent Tourist Development Tax.

247-DS TDT REFUNDING BONDS 2019

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	0	0	0	0	345,000	345,000
Miscellaneous Revenues	0	0	0	0	11,052	11,052
Less 5% Statutory Reduction	0	0	0	0	-17,803	-17,803
Transfers In	0	0	0	0	1,198,399	1,198,399
Total	0	0	0	0	1,536,648	1,536,648
<u>Expenditures</u>						
Debt Service	0	0	0	0	556,772	556,772
Reserves - Debt	0	0	0	0	979,876	979,876
Total	0	0	0	0	1,536,648	1,536,648

FUND 247 - DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	0	0	0	250,928	250,928
5731000 - Debt Issuance Costs	0	0	0	0	305,844	305,844
Debt Service:	\$0	\$0	\$0	\$0	\$556,772	\$556,772
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	177,823	177,823
5990033 - Res For Debt - Bond Covenant	0	0	0	0	802,053	802,053
Reserves - Debt:	\$0	\$0	\$0	\$0	\$979,876	\$979,876
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$1,536,648	\$1,536,648

CAPITAL PROJECTS FUNDS

Fund - Fund TitlePa	age
306 – Local Infrastructure Sales Surtax Fund	. 5-1
315 - General Capital Outlay Fund	. 5-4
328 - Special Purpose Capital Fund	. 5-7
329 - Sales Tax Revenue Bonds Series 2015A	5-10
331 – Countywide Fire Capital Fund!	5-13
332 – Public Improvement Rev Bonds Series 2017	5-16

FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (which is shared with the School District and 2 Cities) levied for the County's infrastructure needs. For FY20, the Recommended Budget is projected to increase from the FY19 Adopted Budget, but funding does not include carry forwards for the continuation of currently funded capital projects.

Remaining funds will be incorporated into the budget during the Final Recommended Budget to have the most accurate estimates possible. Capital Outlay for FY20 includes a number of recommended CIP projects: Vehicle Replacements for the Sheriff's Office, Equipment for the EOC, Stormwater projects (improvements to BVL ponds and outfall ditch, culvert upgrades, diversion wall, Fanny Bass Slough, Seven Dwarfs Lane drainage, Shingle Creek Basin Study, structure and erosion repairs and equipment), road & bridge projects (bridge rehabilitation, bridge scour countermeasures, concrete road replacement, pavement management system and safety features) and transportation projects (sidewalks, intersection safety and efficiency projects, traffic control equipment, signal replacement and mast arm upgrades). All of these requests total just over \$10.9m.

Any changes, additions, and/or corrections will be discussed with the Board and reflected in the Tentative Budget.

Transfers Out total \$14.7m primarily to support debt obligations. However, this is a reduction from FY20 as a part of a planned transfer of a debt service requirement to the General Fund. Since this revenue source has an expiration date and the debt was pledged against the General Fund, the payment was reduced in half for this Fund.

Reserves Capital reflects funding to respond to any unanticipated Countywide infrastructure needs throughout the year. In addition, it could assist with a future transportation project if there is not enough revenue to move the project forward. Reserves Assigned has been reduced to reflect the remaining funds to be reimbursed by FEMA for Hurricane Irma.

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. It is projected to increase by 5.99% for FY20, but will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects are determined.

306-LOCAL OPTION SALES TAX FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Other Taxes	33,540,864	35,553,315	35,553,315	17,728,073	37,682,624	2,129,309
Miscellaneous Revenues	536,229	200,000	200,000	439,173	211,978	11,978
Less 5% Statutory Reduction	0	-1,787,666	-1,787,666	0	-1,894,730	-107,064
Transfers In	3,694,521	0	84,725	0	0	0
Other Sources	0	2,207,594	2,540,825	2,540,825	2,024,816	-182,778
Fund Balance	0	24,021,836	25,672,855	0	24,399,382	377,546
Total	37,771,614	60,195,079	62,264,054	20,708,070	62,424,070	2,228,991
Expenditures						
Capital Outlay	6,906,175	16,140,539	17,418,738	1,696,373	10,936,245	-5,204,294
Debt Service	3,957,492	4,765,458	4,765,458	3,956,443	5,561,490	796,032
Transfers Out	24,493,735	19,820,492	19,802,566	10,040,909	14,716,036	-5,104,456
Reserves - Capital	0	10,468,590	11,277,292	0	28,210,299	17,741,709
Reserves - Assigned	0	9,000,000	9,000,000	0	3,000,000	-6,000,000
Total	35,357,403	60,195,079	62,264,054	15,693,725	62,424,070	2,228,991

Fund 306 - Local Option Sales Tax Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,906,175	16,140,539	17,418,738	1,696,373	10,936,245	-5,204,294
Capital Outlay:	\$6,906,175	\$16,140,539	\$17,418,738	\$1,696,373	\$10,936,245	-\$5,204,294
Debt Service:						
5710000 - Principal	706,498	1,474,219	1,474,219	2,861,077	2,260,050	785,831
5710003 - Principal- Capital Lease	2,905,869	2,964,658	2,964,658	916,568	3,024,686	60,028
5720000 - Interest	113,148	153,392	153,392	77,712	163,593	10,201
5720003 - Interest - Capital Lease	231,977	173,189	173,189	101,087	113,161	-60,028
Debt Service:	\$3,957,492	\$4,765,458	\$4,765,458	\$3,956,443	\$5,561,490	\$796,032
Transfers Out:						
5910001 - Tran Out-general Fund	1,576,661	557,892	557,892	418,419	574,629	16,737
5910211 - Tran Out Sales Tax Rev 2015A	3,151,151	0	0	0	0	0
5910236 - Tran Out Debt Svc	6,756,213	6,755,965	6,755,965	3,377,983	3,286,110	-3,469,855
5910239 - Tran Out - 239 Refunding Bond 5	3,771,426	3,772,425	3,772,425	1,886,213	3,765,925	-6,500
5910241 - Tran Out Infrastructure Sales Su	931,853	977,982	977,982	488,991	5,218,719	4,240,737
5910242 - Transfers Out Fund 242	1,687,581	2,947,581	2,947,581	1,473,791	1,318,790	-1,628,791
5910244 - Tran Out Fund 244	4,668,850	4,808,647	4,790,721	2,395,513	551,863	-4,256,784
5910705 - Transfers out-Sheriff	1,950,000	0	0	0	0	0
Transfers Out:	\$24,493,735	\$19,820,492	\$19,802,566	\$10,040,909	\$14,716,036	-\$5,104,456
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,468,590	11,277,292	0	28,210,299	17,741,709
Reserves - Capital:	\$0	\$10,468,590	\$11,277,292	\$0	\$28,210,299	\$17,741,709
Reserves - Assigned:						
5990060 - Reserves Assigned	0	9,000,000	9,000,000	0	3,000,000	-6,000,000
Reserves - Assigned:	\$0	\$9,000,000	\$9,000,000	\$0	\$3,000,000	-\$6,000,000
TOTAL EXPENDITURES:	\$35,357,403	\$60,195,079	\$62,264,054	\$15,693,725	\$62,424,070	\$2,228,991

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This Fund is not a revenue generating fund. Revenues are transferred in from other County funding sources to support projects. The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. There are no new projects for FY20, however, balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. The Fund includes Reserves of \$3.8m.

REVENUES

This is not a revenue generating Fund. Revenue anticipated for FY20 include Interest and Fund Balance.

315-GEN CAP OUTLAY FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Miscellaneous Revenues	413,669	58,658	5,558,658	52,046	52,046	-6,612
Less 5% Statutory Reduction	0	-2,933	-2,933	0	-2,602	331
Transfers In	20,642,183	5,485,822	9,497,822	6,120,367	0	-5,485,822
Fund Balance	0	33,900,949	34,070,210	0	3,812,330	-30,088,619
Total =	21,055,852	39,442,496	49,123,757	6,172,412	3,861,774	-35,580,722
Expenditures						
Capital Outlay	7,468,552	35,160,435	45,207,247	3,447,703	0	-35,160,435
Transfers Out	277,254	0	0	0	0	0
Reserves - Capital	0	114,383	104,180	0	1,109,251	994,868
Reserves - Assigned	0	4,167,678	3,812,330	0	2,752,523	-1,415,155
Total =	7,745,806	39,442,496	49,123,757	3,447,703	3,861,774	-35,580,722

Fund 315 - General Capital Outlay Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,468,552	35,160,435	45,207,247	3,447,703	0	-35,160,435
Capital Outlay:	\$7,468,552	\$35,160,435	\$45,207,247	\$3,447,703	\$0	-\$35,160,435
Transfers Out:						
5910001 - Tran Out-general Fund	277,254	0	0	0	0	0
Transfers Out:	\$277,254	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	114,383	104,180	0	1,109,251	994,868
Reserves - Capital:	\$0	\$114,383	\$104,180	\$0	\$1,109,251	\$994,868
Reserves - Assigned:						
5990060 - Reserves Assigned	0	4,167,678	3,812,330	0	2,752,523	-1,415,155
Reserves - Assigned:	\$0	\$4,167,678	\$3,812,330	\$0	\$2,752,523	-\$1,415,155
TOTAL EXPENDITURES:	\$7,745,806	\$39,442,496	\$49,123,757	\$3,447,703	\$3,861,774	-\$35,580,722

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund was created in FY15 to capture those projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of an estimate as possible.

REVENUES

This Fund does not generate revenue. Fund balance for the ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

328 - SPECIAL PURPOSE CAPITAL FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Intergovernmental Revenue		2,941,290	7,683,441	19,262,681	7,562,084	0	-7,683,441
Miscellaneous Revenues		1,772,762	0	2,009,593	-27,558	0	0
Other Sources		7,815,648	7,800,000	0	0	0	-7,800,000
Fund Balance		0	10,741,316	123,140	0	0	-10,741,316
To	otal =	12,529,700	26,224,757	21,395,414	7,534,526	0	-26,224,757
Expenditures							
Capital Outlay		15,569,715	26,224,757	21,395,414	7,005,473	0	-26,224,757
Grants and Aids		84,403	0	0	0	0	0
To	otal _	15,654,118	26,224,757	21,395,414	7,005,473	0	-26,224,757
	_						

Fund 328 - Special Purpose Capital Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	8,858,411	0	0	0	0	0
5650000 - Construction In Progress	6,711,304	26,224,757	21,395,414	7,005,473	0	-26,224,757
Capital Outlay:	\$15,569,715	\$26,224,757	\$21,395,414	\$7,005,473	\$0	-\$26,224,757
Grants and Aids:						
5820000 - Aids To Private Organization	84,403	0	0	0	0	0
Grants and Aids:	\$84,403	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$15,654,118	\$26,224,757	\$21,395,414	\$7,005,473	\$0	-\$26,224,757

FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was created in FY15 with the bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Florida Advanced Manufacturing Research Facility (FARMC) project - the Center for Neovation. The FY20 balance for this project will be included later in the budget process to ensure the estimates are as accurate as possible. However, this project is closing out as final remaining funds are expended.

REVENUES

The only Revenue this Fund may have for FY20 would be Fund Balance. If there are any funds remaining from FY19 it will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Miscellaneous Revenues		35,591	0	0	12,638	0	0
Fund Balance		0	963,532	801,722	0	0	-963,532
	Total	35,591	963,532	801,722	12,638	0	-963,532
<u>Expenditures</u>							
Capital Outlay		492,679	963,532	801,722	-27,833	0	-963,532
Transfers Out		171,341	0	0	0	0	0
	Total =	664,020	963,532	801,722	-27,833	0	-963,532

Fund 329 - Sales Tax Rev Bonds Series 2015A Capital

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	492,679	963,532	801,722	-27,833	0	-963,532
Capital Outlay:	\$492,679	\$963,532	\$801,722	-\$27,833	\$0	-\$963,532
Transfers Out:						
5910211 - Tran Out Sales Tax Rev 2015A	171,341	0	0	0	0	0
Transfers Out:	\$171,341	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$664,020	\$963,532	\$801,722	-\$27,833	\$0	-\$963,532

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, and to manage Fire Capital Projects.

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible. The FY20 capital projects included in this Fund are Austin Tindall Fire Station 67, Fire/EMS Equipment, Fire Rescue & EMS Warehouse and Station 77 – Stoneybrook Area.

REVENUES

Revenues for FY20 are Interest, Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment) and Fund Balance.

331-COUNTYWIDE FIRE CAPITAL FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Miscellaneous Revenues		227,056	0	0	108,054	0	0
Transfers In		6,928,112	1,178,829	9,248,286	1,714,233	1,532,070	353,241
Other Sources		2,309,951	1,600,987	1,600,987	1,600,848	1,441,804	-159,183
Fund Balance		0	14,651,124	11,988,053	0	11,274,678	-3,376,446
	Total	9,465,119	17,430,940	22,837,326	3,423,135	14,248,552	-3,182,388
<u>Expenditures</u>							
Capital Outlay		15,260,663	17,329,319	10,947,683	6,818,741	9,890,414	-7,438,905
Transfers Out		1,274,661	0	0	0	0	0
Reserves - Capital		0	101,621	11,889,643	0	4,358,138	4,256,517
	Total	16,535,324	17,430,940	22,837,326	6,818,741	14,248,552	-3,182,388

Fund 331 - Countywide Fire Capital Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	15,260,663	17,329,319	10,947,683	6,818,741	9,890,414	-7,438,905
Capital Outlay:	\$15,260,663	\$17,329,319	\$10,947,683	\$6,818,741	\$9,890,414	-\$7,438,905
Transfers Out:						
5910134 - Tran Out - Fire	1,274,661	0	0	0	0	0
Transfers Out:	\$1,274,661	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	101,621	753,247	0	4,358,138	4,256,517
5990041 - Res For Capital - Designated	0	0	11,136,396	0	0	0
Reserves - Capital:	\$0	\$101,621	\$11,889,643	\$0	\$4,358,138	\$4,256,517
TOTAL EXPENDITURES:	\$16,535,324	\$17,430,940	\$22,837,326	\$6,818,741	\$14,248,552	-\$3,182,388

FUND 332 - PUBLIC IMP REV BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity. The FY20 balance for the building will be included later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

Revenue anticipated for FY20 will be interest and Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

332 - PUBLIC IMP REV BONDS SERIES 2017

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Miscellaneous Revenues		336,888	0	0	234,367	0	0
Other Sources		26,000,000	0	0	0	0	0
Fund Balance		0	23,211,534	18,991,867	0	0	-23,211,534
	Total	26,336,888	23,211,534	18,991,867	234,367	0	-23,211,534
Expenditures							
Capital Outlay	_	7,345,021	23,211,534	18,991,867	10,226,337	0	-23,211,534
	Total	7,345,021	23,211,534	18,991,867	10,226,337	0	-23,211,534

Fund 332 - Public Improvement Rev Bonds Series 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,345,021	23,211,534	18,991,867	10,228,719	0	-23,211,534
Capital Outlay:	\$7,345,021	\$23,211,534	\$18,991,867	\$10,228,719	\$0	-\$23,211,534
TOTAL EXPENDITURES:	\$7,345,021	\$23,211,534	\$18,991,867	\$10,228,719	\$0	-\$23,211,534

ENTERPRISE FUNDS

Fund - Fund Title	Page
401 – Solid Waste Fund	6-1
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408 – Poinciana Parkway Fund	6-9

FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections and closure of the County's landfills.

This Fund supports 21.25 FTEs, which is an increase of 1 FTE from the FY19 Adopted Budget due to an addition of a Solid Waste Customer Service Field Inspector in Universal Solid Waste (3113) that the County Manager is recommending to be included in the new fiscal year. Overall, Personal Services increased primarily due to the following:

- Midyear adjustments to Salaries and Wages along with the additional recommended position
- Retirement and Worker's Compensation adjusted based on rates set by the State
- Health, Dental and Life Insurance as well as Short and Long Term Disability which will be finalized after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$6,219,871 primarily due to an increase in the new, approved Hauler's contract. After a formal solicitation process, a new Hauler of residential solid waste was selected which resulted in the development of a new Special Assessment program. The increase in the program resulted in an increase in the tax collector fees, and depreciation increased as well.

Capital Outlay is requested for resurfacing of the Bass Road Yard Waste entrance road, Machinery & Equipment, HVAC Units under Building Improvements and Fleet Vehicle Replacement lease.

Reserves includes the required amounts per policy. Specifically Reserves Restricted includes the required reserves for the Landfill Closure Liability and funds to offset the remaining reimbursement due from FEMA for Hurricane Irma.

Overall, the FY20 Recommended Budget reflects an 8.96% increase over the FY19 Adopted Budget.

REVENUES

The major revenue source for this Fund comes from Special Assessments. As noted above, the new Hauler's contract resulted in changes to this program. The increase in revenue needed to support the increase in the contract, along with an increase in the number of units receiving the service, has resulted in an increase from FY19. As a result, the proposed rate for FY20 has increased. However, staff will be proposing an option to utilize funding restricted to the Special Assessments program to scale in the increase over 3 years.

This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance. It should be noted that Fund Balance is projected to decrease due to the use of Reserves to buy down the Hauler's contract increase in FY19.

401-SOLID WASTE FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Permits, Fees & Special Assessments	16,324,153	16,692,402	16,692,402	15,324,213	24,884,878	8,192,476
Charges For Services	5,452,514	4,159,244	4,159,244	2,210,349	4,601,726	442,482
Miscellaneous Revenues	4,895,788	284,927	284,927	438,187	345,961	61,034
Less 5% Statutory Reduction	0	-1,056,829	-1,056,829	0	-1,491,628	-434,799
Transfers In	837	0	78,420	39,210	0	0
Other Sources	274,247	0	10,000	10,000	0	0
Fund Balance	0	28,421,056	24,006,013	0	24,504,464	-3,916,592
Total	26,947,540	48,500,800	44,174,177	18,021,959	52,845,401	4,344,601
Expenditures Personal Services	1,296,843	1,375,385	1,375,385	964,745	1,475,243	99,858
Operating Expenses	18,473,274	17,576,838	17,826,838	11,891,111	23,796,709	6,219,871
Capital Outlay	0	60,200	60,200	14,569	235,749	175,549
Debt Service	0	0	0	0	15,863	15,863
Transfers Out	6,435,290	1,662,523	1,662,523	1,246,892	678,182	-984,341
Reserves - Operating	0	4,194,011	4,022,431	0	4,179,079	-14,932
Reserves - Capital	0	4,260,993	3,759,599	0	6,392,332	2,131,339
Reserves - Assigned	0	19,370,850	15,467,201	0	16,072,244	-3,298,606
Total =	26,205,407	48,500,800	44,174,177	14,117,317	52,845,401	4,344,601

Fund 401 - Solid Waste Fund

	1 4114	.51 50114	waste rund		1	
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	744,357	917,773	917,773	583,913	984,727	66,954
5120002 - Disaster Relief	2,792	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,140	-16,140	0	-17,308	-1,168
5140000 - Overtime	4,219	4,418	4,418	2,228	4,418	0
5160000 - Compensated Annual Leave	56,735	0	0	40,421	0	0
5160010 - Compensated Ann Leave Payoff	4,830	0	0	0	0	0
5160020 - Compensated Admin Leave	5,254	0	0	600	0	0
5170000 - Compensated Sick Leave	26,898	0	0	18,163	0	0
5210000 - Fica Taxes	61,727	70,546	70,546	47,133	75,664	5,118
5220000 - Retirement Contributions	74,290	83,253	83,253	58,370	91,357	8,104
5221000 - Opeb Gasb 45	42,193	0	0	0	0	0
5230000 - Health Insurance	209,958	244,042	244,042	162,162	271,760	27,718
5231000 - Life Insurance	1,007	867	867	703	931	64
5232000 - Dental Insurance	4,975	5,416	5,416	3,982	6,275	859
5233000 - Lt Disability Insurance	1,349	1,522	1,522	1,017	1,637	115
5233100 - St Disability Insurance	2,490	2,029	2,029	1,838	2,171	142
5240000 - Workers' Compensation	53,768	61,659	61,659	44,218	53,611	-8,048
Proceedings to the control of the co	64 205 042	64 275 205	44 27F 20F	6064.745	64 475 242	¢00.050
Personal Services:	\$1,296,843	\$1,375,385	\$1,375,385	\$964,745	\$1,475,243	\$99,858
Operating Expenses:						
5310000 - Professional Services	86,968	150,000	150,000	12,604	45,000	-105,000
5310006 - Legal Fees	37,876	0	0	26,026	0	0
5312000 - Tax Collector Fees	270,166	279,760	279,760	271,397	445,346	165,586
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	13,158,372	16,675,469	16,925,469	11,197,590	22,885,933	6,210,464
5342000 - Landfill LT Care and Closure	675,027	889,400	904,400	184,440	638,438	-250,962
5342001 - Landfill LT-CONTRA ACCT	-675,027	-889,400	-904,400	0	-638,438	250,962
5400000 - Travel And Per Diem	388	1,200	1,200	127	6,615	5,415
5410000 - Communications	6,864	5,820	5,820	2,946	6,153	333
5420000 - Freight & Postage Services	436	1,700	1,700	341	1,950	250
5430000 - Utility Services	8,284	8,400	8,400	4,227	9,000	600
5440000 - Rentals And Leases	1,419	6,250	6,250	879	6,600	350
5450000 - Insurance	57,585	10,055	10,055	10,055	10,055	0
5460000 - Repair & Maintenance Svcs	9,422	18,650	18,650	6,586	18,650	0
5462000 - Rep & Maint-automotive	49,047	49,650	49,650	39,177	49,650	0
5470000 - Printing And Binding	1,857	18,000	18,000	1,289	6,000	-12,000
5480000 - Promotional Activities	4,711	12,000	12,000	3,866	7,000	-5,000
5490000 - Oth Current Chgs & Obligations	51,943	151,246	151,246	886	75,693	-75,553
5490011 - Cash over/shorts	-5	0	0	-6	0	0
5490019 - Hurricane Irma Allocation	4,569,335	0	0	0	0	0
5490501 - OH-Workers' Compensation	6,057	7,574	7,574	7,574	7,948	374
5490502 - OH-Property & Liability Insuranc	6,514	1,941	1,941	1,941	1,941	0
5490503 - OH-Dental Insurance	1,007	1,134	1,134	1,134	1,190	56
5490504 – OH-Health Insurance	5,012	5,346	5,346	5,346	5,610	264
5490505 – OH-Life/AD&D, STD, LTD	1,281	1,269	1,269	1,269	1,326	57
5490509 - OH-Fleet Oversight	0	2,716	2,716	2,716	1,890	-826
5490510 - OH-Fleet Maint	363	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	5,040	5,040	0	6,931	1,891
5511000 - Office Supplies	2,358	2,430	2,430	1,516	2,750	320

Fund 401 - Solid Waste Fund

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	0	0	0	110	0	0
5520000 - Operating Supplies	25,840	104,873	104,873	82,206	77,660	-27,213
5520010 - Computer Software	4,930	15,000	15,000	0	0	-15,000
5520020 - Computer Hardware, Non-Capit	0	0	0	990	0	0
5521000 - Gas & Oil	37,704	38,500	38,500	23,103	41,450	2,950
5525000 - Tools	0	500	500	0	500	0
5540000 - Books, pubs, subs & Membership	535	765	765	240	1,265	500
5550000 - Training	0	1,100	1,100	537	5,150	4,050
5590000 - Depreciation	67,003	0	0	0	67,003	67,003
·		\$17,576,838	¢17 026 020	\$11,891,111	\$23,796,709	·
Operating Expenses:	\$18,473,274	\$17,570,838	\$17,826,838	\$11,891,111	\$23,796,709	\$6,219,871
Capital Outlay:				_		
5628000 - Buildings Improvements	0	0	0	0	17,000	17,000
5630000 - Improv Other Than Bldgs	0	15,200	15,200	13,659	100,000	84,800
5640000 - Machinery & Equipment	0	0	0	0	16,000	16,000
5640020 - Computer Hardware, Capital	0	0	0	0	2,750	2,750
5650000 - Construction In Progress	0	45,000	45,000	910	99,999	54,999
Capital Outlay:	\$0	\$60,200	\$60,200	\$14,569	\$235,749	\$175,549
Debt Service:						
5710000 - Principal	0	0	0	0	12,025	12,025
5720000 - Interest	0	0	0	0	3,838	3,838
Debt Service:	\$0	\$0	\$0	\$0	\$15,863	\$15,863
Transfers Out:						
5910001 - Tran Out-general Fund	409,781	632,102	632,102	474,077	657,386	25,284
5910154 - Tran Out-constitutional Gas Tx	0	1,000,000	1,000,000	750,000	0	-1,000,000
5910158 - Tran Out-intergov Radio Commu	17,558	18,661	18,661	13,996	19,836	1,175
5910315 - Tran Out-General Capital Outlay	6,000,000	0	0	0	0	0
5910510 - Tran Out Fleet	7,951	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	11,760	11,760	8,820	960	-10,800
Transfers Out:	\$6,435,290	\$1,662,523	\$1,662,523	\$1,246,892	\$678,182	-\$984,341
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,444,176	3,444,176	0	3,429,244	-14,932
5990020 - Reserve For Contingency	0	749,835	578,255	0	749,835	0
Reserves - Operating:	\$0	\$4,194,011	\$4,022,431	\$0	\$4,179,079	-\$14,932
					1	
Reserves - Capital:						
, ,	0	4,260,993	3,759,599	0	6,392,332	2,131,339
Reserves - Capital:	0 \$0	4,260,993 \$ 4,260,993	3,759,599 \$3,759,599	0 \$0	6,392,332 \$6,392,332	2,131,339 \$2,131,339
Reserves - Capital: 5990040 - Res For Capital - Undesignated						
Reserves - Capital: 5990040 - Res For Capital - Undesignated Reserves - Capital:						
Reserves - Capital: 5990040 - Res For Capital - Undesignated Reserves - Capital: Reserves - Assigned:	\$0	\$4,260,993	\$3,759,599	\$0	\$6,392,332	\$2,131,339
Reserves - Capital: 5990040 - Res For Capital - Undesignated Reserves - Capital: Reserves - Assigned: 5990052 - Reserve For Landfill Closure	\$0	\$ 4,260,993 12,370,850	\$3,759,599 12,872,244	\$0	\$ 6,392,332 12,872,244	\$2,131,339 501,394

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Revenue Refunding Bond, Series 2004, and the Osceola Parkway project.

Personal Services supports 1.7 FTE which is unchanged from the FY19 Adopted Budget. Overall, Personal Services increased \$24,783 primarily due to the following:

- Midyear staffing changes of filling a vacant position at a higher pay grade
- Retirement and Worker's Compensation adjusted based on rates set by the State
- Health, Dental and Life Insurance as well as Short and Long Term Disability rates which will be finalized after Open Enrollment.
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased \$1,530,232 from the FY19 Adopted Budget primarily due to depreciation and Repairs & Maintenance due to repair of damaged attenuators offset by a decrease in Professional Services for an Investment Grade Toll & Revenue Study.

There is currently nothing included in the Recommended Budget for new capital for FY20. However, all electronic tolling is being reviewed. Once costs and available funding is finalized, adjustments may be incorporated into the Tentative Budget.

Debt Service appears to be an increase, but that is only when comparing to the Adopted FY19 Budget. The Revised Budget reflects the required payment for FY19.

Overall, the FY20 Recommended Budget reflects a decrease of \$3,904,422 from the FY19 Adopted Budget. However, this is largely due to ongoing capital projects are not included at this point in time in the budget.

REVENUES

The primary revenue source for this Fund is Tolls from roads and bridges which are projected to increase 23.88% in FY20.

407-OSCEOLA PARKWAY

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Charges For Services	17,501,635	16,473,687	16,473,687	9,417,337	20,407,785	3,934,098
Miscellaneous Revenues	63,233	15,773	15,773	51,074	40,613	24,840
Less 5% Statutory Reduction	0	-824,473	-824,473	0	-1,022,420	-197,947
Transfers In	0	0	1,226	613	0	0
Fund Balance	0	15,610,615	14,071,062	0	7,945,202	-7,665,413
Total	17,564,868	31,275,602	29,737,275	9,469,024	27,371,180	-3,904,422
Expenditures						
Personal Services	162,255	162,448	179,552	136,105	187,231	24,783
Operating Expenses	3,983,287	2,927,353	5,005,324	1,720,103	4,457,585	1,530,232
Capital Outlay	0	5,455,596	5,470,596	234,465	0	-5,455,596
Debt Service	1,091,180	9,246,488	9,466,856	1,268,873	9,331,404	84,916
Other Non Operating Expenses	5,082,389	0	0	3,820,851	3,820,851	3,820,851
Transfers Out	115,221	172,163	172,163	129,122	179,050	6,887
Reserves - Operating	0	543,661	566,720	0	837,286	293,625
Reserves - Debt	0	4,662,152	4,664,863	0	4,679,640	17,488
Reserves - Capital	0	8,105,741	4,211,201	0	3,878,133	-4,227,608
Total =	10,434,332	31,275,602	29,737,275	7,309,519	27,371,180	-3,904,422
=			 =			

Fund 407 - Osceola Parkway

			Ola i aikway			
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	87,554	113,666	113,666	82,478	122,452	8,786
5120002 - Disaster Relief	357	0	0	0	0	0
5122000 - Car Allowance	971	0	0	700	0	0
5130001 - Vacancy Factor	0	-1.991	-1,991	0	-2,142	-151
5140000 - Overtime	122	0	0	819	0	0
5160000 - Compensated Annual Leave	10,428	0	0	2,286	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,250) 0	0
5160020 - Compensated Admin Leave	852	0	0	1,302) 0	0
5170000 - Compensated Sick Leave	2,785	0	0	2,275	0	0
5170000 - Compensated Sick Leave Payoff	0	0	0	4,536	0	0
5210000 - Fica Taxes	7,610	8,696	8,696	6,938	9,368	672
5220000 - Retirement Contributions	15,532	15,466	15,466	12,828	17,517	2,051
5221000 - Retirement Contributions 5221000 - Opeb Gasb 45	17,103	0	17,104	0	15,000	15,000
5230000 - Open Gash 45 5230000 - Health Insurance	15,264	21,746	21,746	14,014	20,809	-937
5231000 - Health Histratice	124	105	105	98	116	11
5232000 - Life Histratice	458	475	475	352	473	-2
5233000 - Lt Disability Insurance	165	187	187	143	203	16 17
5233100 - St Disability Insurance	305	250	250	238	267	
5240000 - Workers' Compensation	2,627	3,848	3,848	2,851	3,168	-680
Personal Services:	\$162,255	\$162,448	\$179,552	\$136,105	\$187,231	\$24,783
Operating Expenses:						
5310000 - Professional Services	4,080	600,000	700,000	406,194	0	-600,000
5340000 - Other Contractual Services	1,338,906	1,423,500	1,473,114	919,044	1,463,475	39,975
5340001 - Miscellaneous Contractual Svcs	177,195	0	0	3,524	0	0
5400000 - Travel And Per Diem	1,055	600	600	0	600	0
5410000 - Communications	101,539	105,000	105,000	85,256	105,000	0
5420000 - Freight & Postage Services	266	500	500	0	500	0
5430000 - Utility Services	62,291	74,240	74,240	38,100	74,240	0
5450000 - Insurance	1,343	1,558	1,558	1,558	1,558	0
5460000 - Repair & Maintenance Svcs	346,929	694,834	694,834	249,884	856,734	161,900
5462000 - Rep & Maint-automotive	151	0	0	0	0	0
5470000 - Printing And Binding	185	500	500	2	500	0
5490000 - Oth Current Chgs & Obligations	0	60	60	0	60	0
5490019 - Hurricane Irma Allocation	4,238	0	0	0	0	0
5490501 - OH-Workers' Compensation	344	637	637	637	637	0
5490502 - OH-Property & Liability Insuranc	1,130	301	301	301	301	0
	_,					
5490503 - OH-Dental Insurance	58	94	94	94	94	0
			94 450	94 450	94 450	0
5490503 - OH-Dental Insurance	58	94				
5490503 - OH-Dental Insurance 5490504 – OH-Health Insurance	58 284	94 450	450	450	450	0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5511000 - Office Supplies	58 284 68	94 450 96 250	450 96 250	450 96	450 96	0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5512000 - Office Equipment	58 284 68 218 230	94 450 96 250 2,400	450 96 250 2,400	450 96 0	450 96 250 2,400	0 0 0 0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies	58 284 68 218 230 108	94 450 96 250 2,400 1,000	450 96 250 2,400 1,000	450 96 0 0	450 96 250 2,400 1,000	0 0 0 0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies 5520010 - Computer Software	58 284 68 218 230 108	94 450 96 250 2,400 1,000 2,000	450 96 250 2,400 1,000 2,000	450 96 0 0 0	450 96 250 2,400 1,000 2,000	0 0 0 0 0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies 5520010 - Computer Software 5521000 - Gas & Oil	58 284 68 218 230 108 0 1,838	94 450 96 250 2,400 1,000 2,000	450 96 250 2,400 1,000 2,000 2,000	450 96 0 0 0 0 0 364	450 96 250 2,400 1,000 2,000 2,000	0 0 0 0 0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies 5520010 - Computer Software	58 284 68 218 230 108	94 450 96 250 2,400 1,000 2,000	450 96 250 2,400 1,000 2,000	450 96 0 0 0	450 96 250 2,400 1,000 2,000	0 0 0 0 0
5490503 - OH-Dental Insurance 5490504 - OH-Health Insurance 5490505 - OH-Life/AD&D, STD, LTD 5511000 - Office Supplies 5512000 - Office Equipment 5520000 - Operating Supplies 5520010 - Computer Software 5521000 - Gas & Oil 5540000 - Books, pubs, subs & Membership	58 284 68 218 230 108 0 1,838 12,473	94 450 96 250 2,400 1,000 2,000 2,000 17,333	450 96 250 2,400 1,000 2,000 2,000 17,333	450 96 0 0 0 0 0 364 14,600	450 96 250 2,400 1,000 2,000 2,000 17,333	0 0 0 0 0 0 0

Fund 407 - Osceola Parkway

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	131,000	131,000	0	0	-131,000
5650000 - Construction In Progress	0	5,324,596	5,339,596	234,465	0	-5,324,596
Capital Outlay:	\$0	\$5,455,596	\$5,470,596	\$234,465	\$0	-\$5,455,596
Debt Service:						
5710000 - Principal	0	8,065,000	8,395,000	0	8,255,000	190,000
5720000 - Interest	1,087,408	1,174,388	1,064,756	1,264,725	1,069,304	-105,084
5730000 - Other Debt Service Costs	3,771	7,100	7,100	4,148	7,100	0
Debt Service:	\$1,091,180	\$9,246,488	\$9,466,856	\$1,268,873	\$9,331,404	\$84,916
Other Non Operating Expenses:						
5950000 - Other Non-oper Uses	5,082,389	0	0	3,820,851	3,820,851	3,820,851
Other Non Operating Expenses:	\$5,082,389	\$0	\$0	\$3,820,851	\$3,820,851	\$3,820,851
Transfers Out:						
5910001 - Tran Out-general Fund	100,221	172,163	172,163	129,122	179,050	6,887
5910155 - Tran Out-w192 Phase I	15,000	0	0	0	0	0
Transfers Out:	\$115,221	\$172,163	\$172,163	\$129,122	\$179,050	\$6,887
Reserves - Operating:						
5990010 - Reserve For Cash	0	543,661	565,494	0	837,286	293,625
5990020 - Reserve For Contingency	0	0	1,226	0	0	0
Reserves - Operating:	\$0	\$543,661	\$566,720	\$0	\$837,286	\$293,625
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,662,152	4,664,863	0	4,679,640	17,488
Reserves - Debt:	\$0	\$4,662,152	\$4,664,863	\$0	\$4,679,640	\$17,488
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	5,774,375	1,069,415	0	0	-5,774,375
5990041 - Res For Capital - Designated	0	2,331,366	3,141,786	0	3,878,133	1,546,767
Reserves - Capital:	\$0	\$8,105,741	\$4,211,201	\$0	\$3,878,133	-\$4,227,608
TOTAL EXPENDITURES:	\$10,434,332	\$31,275,602	\$29,737,275	\$7,309,519	\$27,371,180	-\$3,904,422

FUND 408 – POINCIANA PARKWAY

TRENDS & ISSUES

The Poinciana Parkway Fund was established in FY14 to received Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. The State of Florida State Infrastructure Bank (SIB) Loan was received in FY15, fully funding the project.

This Fund is in the process of close-out.

REVENUES

The only Revenue for this Fund for FY20 is Fund Balance. The remaining funds from FY19 are for capital projects.

408-POINCIANA PARKWAY

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Charges For Services		0	0	1,665,059	0	0	0
Miscellaneous Revenues		0	0	0	35,621	0	0
Fund Balance		0	0	14,537,039	0	14,020,292	14,020,292
	Total	0	0	16,202,098	35,621	14,020,292	14,020,292
<u>Expenditures</u>							
Operating Expenses		0	0	1,466,414	0	0	0
Capital Outlay		0	0	3,935,739	402,368	3,383,371	3,383,371
Debt Service		0	0	1,541,059	0	1,541,059	1,541,059
Reserves - Operating		0	0	540,180	0	0	0
Reserves - Debt		0	0	1,534,309	0	1,534,309	1,534,309
Reserves - Capital		0	0	7,184,397	0	7,561,553	7,561,553
	Total	0	0	16,202,098	402,368	14,020,292	14,020,292

Fund 408 - Poinciana Parkway

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	24,000	0	0	0
5310006 - Legal Fees	0	0	100,000	0	0	0
5590000 - Depreciation	0	0	1,342,414	0	0	0
Operating Expenses:	\$0	\$0	\$1,466,414	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	0	0	3,935,739	402,368	3,383,371	3,383,371
Capital Outlay:	\$0	\$0	\$3,935,739	\$402,368	\$3,383,371	\$3,383,371
Debt Service:						
5710000 - Principal	0	0	24,935	0	24,935	24,935
5720000 - Interest	0	0	1,509,374	0	1,509,374	1,509,374
5730000 - Other Debt Service Costs	0	0	6,750	0	6,750	6,750
Debt Service:	\$0	\$0	\$1,541,059	\$0	\$1,541,059	\$1,541,059
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	540,180	0	0	0
Reserves - Operating:	\$0	\$0	\$540,180	\$0	\$0	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	1,534,309	0	1,534,309	1,534,309
Reserves - Debt:	\$0	\$0	\$1,534,309	\$0	\$1,534,309	\$1,534,309
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	7,184,397	0	7,561,553	7,561,553
Reserves - Capital:	\$0	\$0	\$7,184,397	\$0	\$7,561,553	\$7,561,553
TOTAL EXPENDITURES:	\$0	\$0	\$16,202,098	\$402,368	\$14,020,292	\$14,020,292

INTERNAL SERVICE FUNDS

Fund - Fund Title	Page
501 - Worker's Compensation Fund	7-1
502 - Property & Casualty Insurance ISF	7-5
503 - Dental Insurance Internal Service Fund	7-9
504 - Health Insurance Internal Service Fund	7-12
505 - Life, LTD, and Voluntary Life ISF	7-16
509 - Fleet General Oversight Internal Service Fund	7-19
510 - Fleet Maintenance Internal Service Fund	7-22
511 - Fleet Fuel Internal Service Fund	7-26

FUND 501 – WORKERS' COMPENSTION FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by Risk Management (1261) which administers the program for Workers' Compensation.

Personal Services supports 1.30 FTEs, which remains unchanged from the FY19 Adopted Budget. Personal Services increased 5.19% from the FY19 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State.
- Health and Dental Insurance and other ancillary insurance accounts which will be updated after Open Enrollment.
- Recommended across the board adjustment for eligible employees

Operating Expenditures decreased 13.81% from the FY19 Adopted Budget primarily due to a decrease in Claims.

Capital Outlay is not requested for FY20.

Overall, this Fund increased 1.41% from the FY19 Adopted Budget.

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY20 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

501-WORKERS' COMP INTERNAL SERVICE FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Charges For Services		3,583,872	4,075,377	4,075,377	3,134,906	3,781,715	-293,662
Miscellaneous Revenues		508,122	0	0	277,726	0	0
Fund Balance	_	0	4,301,373	10,051,258	0	4,712,879	411,506
	Total	4,091,995	8,376,750	14,126,635	3,412,632	8,494,594	117,844
Expenditures	_						
Personal Services		84,529	122,986	122,986	91,978	129,363	6,377
Operating Expenses		2,242,793	2,954,741	2,954,741	1,213,047	2,546,628	-408,113
Capital Outlay		0	12,499	12,499	23,945	0	-12,499
Transfers Out		236,713	124,192	4,436,431	2,249,264	129,160	4,968
Reserves - Operating		0	55,329	55,329	0	55,329	0
Reserves - Claims	_	0	5,107,003	6,544,649	0	5,634,114	527,111
	Total	2,564,035	8,376,750	14,126,635	3,578,233	8,494,594	117,844

Fund 501 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

EXPENDITURES:			• · · · · · · · · · · · · · · · · · · ·	I IOIV IIVI LIVI	W 12 0 2 1 1 0 2		
Personal Services:					_	· ·	FY20 Recommended minus FY19 Adopted:
	TURFS						
S130001 - Vacancy Factor O							
5160000 - Compensated Annual Leave	Regular Salaries And Wages	51,443	94,234	94,234	66,190	98,078	3,844
S160020 - Compensated Admin Leave	Vacancy Factor	0	-1,649	-1,649	0	-1,718	-69
S170000 - Compensated Sick Leave	Compensated Annual Leave	6,733	0	0	786	0	0
S210000 - Fica Taxes	Compensated Admin Leave	972	0	0	1,495	0	0
5220000 - Retirement Contributions 6,185 12,235 12,235 9,073 13,394 5221000 - Opeb Gash 45 788 0 0 0 0 5230000 - Health Insurance 5,779 9,911 9,911 7,390 11,055 5231000 - Life Insurance 61 88 88 76 92 5232000 - Dental Insurance 217 378 378 273 409 5233000 - Li Disability Insurance 152 208 201 11 162 5233100 - St Disability Insurance 152 208 208 201 125 5240000 - Workers' Compensation 125 217 217 160 176 Personal Services: 384,529 \$122,386 \$122,986 \$91,978 \$129,363 Sylvanous Charles 152 217 217 160 176 Personal Services: 384,529 \$122,986 \$122,986 \$91,978 \$129,363 Operating Expenses: 127,325 127,500	Compensated Sick Leave	7,013	0	0	944	0	0
S221000 - Opeb Gasb 45 788	Fica Taxes	4,980	7,210	7,210	5,279	7,500	290
5230000 - Health Insurance 5,779 9,911 9,911 7,390 11,055 5231000 - Life Insurance 61 88 88 76 92 5232000 - Dental Insurance 217 378 378 273 409 5233000 - Lt Disability Insurance 82 154 154 111 162 5233100 - St Disability Insurance 152 208 208 201 215 5240000 - Workers' Compensation 125 217 217 160 176 Personal Services \$84,529 \$122,986 \$91,978 \$129,363 31 Operating Expenses: 127,325 127,500 127,500 121,556 117,500 23,185 5450000 - Other Contractual Services 13,325 24,610 24,610 7,901 23,185 5450000 - Insurance Permium 50,760 231,000 228,053 244,660 817 5450002 - Insurance Admin Fees 65,935 67,200 23,011 48,000 25,055,000 356 500	Retirement Contributions	6,185	12,235	12,235	9,073	13,394	1,159
5231000 - Life Insurance 61 88 88 76 92 5232000 - Dental Insurance 217 378 378 273 409 5232000 - Li Disability Insurance 82 154 154 111 162 5233100 - St Disability Insurance 152 208 208 201 215 5240000 - Workers' Compensation 125 217 217 160 176 Personal Services: \$84,529 \$122,986 \$122,986 \$91,978 \$129,363 Operating Expenses: 5310000 - Professional Services 127,325 127,500 121,556 117,500 -34,610 7,901 23,185 44,610 7,901 23,185 -44,610 7,901 23,185 44,610 160 160 817 -44,610 54,610 7,901 23,185 244,860 -44,610 7,901 23,185 244,860 -44,610 -44,610 81,74 -44,610 -44,610 -44,610 -44,610 -44,610 -44,610 -44,610	Opeb Gasb 45	788	0	0	0	0	0
5232000 - Dental Insurance 217 378 378 273 409 5233000 - Lt Disability Insurance 82 154 154 111 162 5233100 - St Disability Insurance 152 208 208 201 215 5234000 - Worker's Compensation 125 217 217 160 176 Personal Services: \$84,529 \$122,986 \$122,986 \$91,978 \$129,363 Operating Expenses: 5310000 - Professional Services 127,325 127,500 121,556 117,500	Health Insurance	5,779	9,911	9,911	7,390	11,055	1,144
5233000 - Lt Disability Insurance 82 154 154 111 162 5233100 - St Disability Insurance 152 208 208 201 215 5240000 - Workers' Compensation 125 217 217 160 176 Personal Services: \$84,529 \$122,986 \$122,986 \$91,978 \$129,363 Operating Expenses: 5310000 - Professional Services 127,325 127,500 127,500 121,556 117,500	Life Insurance	61	88	88	76	92	4
S233100 - St Disability Insurance 152 208 208 201 215 240000 - Workers' Compensation 125 217 217 160 176 1	Dental Insurance	217	378	378	273	409	31
S240000 - Workers' Compensation 125	Lt Disability Insurance	82	154	154	111	162	8
S240000 - Workers' Compensation 125	· · · · · · · · · · · · · · · · · · ·	152	208	208	201	215	7
Departing Expenses:		125	217	217	160	176	-41
Departing Expenses:		204 520	Ć422.00C	6422.006	604.070	6420.262	46.277
S310000 - Professional Services 127,325 127,500 127,500 121,556 117,500 - 5340000 - Other Contractual Services 13,325 24,610 24,610 7,901 23,185 5450000 - Insurance 600 160 160 160 817 5450001 - Insurance Premium 50,760 231,000 231,000 228,535 244,860 5450002 - Insurance Admin Fees 65,935 67,200 67,200 23,011 48,000 - 5462000 - Rep & Maint-automotive 0 500 500 356 500 5462000 - Rep & Maint-automotive 0 500 500 3366 500 5490300 - Claims 1,774,412 2,500,000 2,500,000 830,649 2,107,431 - 5490501 - OH-Workers' Compensation 0 1 1 0 -187 5490502 - OH-Property & Liability Insuranc 69 31 31 31 31 31 5490503 - OH-Dental Insurance 50 73 73 73 73 73 5490504 - OH-Health Insurance 245 343		384,329	\$122,980	\$122,986	\$91,978	\$129,303	\$6,377
5340000 - Other Contractual Services 13,325 24,610 24,610 7,901 23,185 5450000 - Insurance 600 160 160 160 817 5450001 - Insurance Premium 50,760 231,000 231,000 228,535 244,860 5450002 - Insurance Admin Fees 65,935 67,200 67,200 23,011 48,000 - 5490300 - Claims 1,774,412 2,500,000 2,500,000 830,649 2,107,431 - 5490302 - Adjustment to Claim Liabilitie 209,977 0 0 0 0 5490502 - OH-Property & Liability Insuranc 69 31 31 31 31 5490503 - OH-Dental Insurance 50 73 73 73 73 5490504 - OH-Health Insurance 245 343 343 343 343 5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 5521000 - Gas & Oil 0		407.005	127.500	107.500	101 556	447.500	10.000
5450000 - Insurance 600 160 160 160 817 5450001 - Insurance Premium 50,760 231,000 231,000 228,535 244,860 5450002 - Insurance Admin Fees 65,935 67,200 67,200 23,011 48,000 5462000 - Rep & Maint-automotive 0 500 500 356 500 5490300 - Claims 1,774,412 2,500,000 2,500,000 830,649 2,107,431 -3 5490302 - Adjustment to Claim Liabilitie 209,977 0 0 0 0 0 5490501 - OH-Workers' Compensation 0 1 1 0 -187					· ·		-10,000
5450001 - Insurance Premium 50,760 231,000 231,000 228,535 244,860 5450002 - Insurance Admin Fees 65,935 67,200 67,200 23,011 48,000			-	·	·		-1,425
5450002 - Insurance Admin Fees 65,935 67,200 67,200 23,011 48,000 -5462000 - Rep & Maint-automotive 0 500 500 356 500 5490300 - Claims 1,774,412 2,500,000 2,500,000 830,649 2,107,431 -33 5490302 - Adjustment to Claim Liabilitie 209,977 0 0 0 0 5490501 - OH-Workers' Compensation 0 1 1 0 -187 5490502 - OH-Property & Liability Insuranc 69 31 31 31 31 5490503 - OH-Dental Insurance 50 73 73 73 73 5490504 - OH-Health Insurance 245 343 343 343 343 5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000 5550000 - Training 0 2,500 2,500 279 2,50	*****						657
5462000 - Rep & Maint-automotive 0 500 500 356 500 5490300 - Claims 1,774,412 2,500,000 2,500,000 830,649 2,107,431 -3 5490302 - Adjustment to Claim Liabilitie 209,977 0 0 0 0 5490501 - OH-Workers' Compensation 0 1 1 0 -187 5490502 - OH-Property & Liability Insuranc 69 31 31 31 31 5490503 - OH-Dental Insurance 50 73 73 73 73 5490504 - OH-Health Insurance 245 343 343 343 343 5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000 5540000 - Books, pubs, subs & Membership 0 2,500 279 2,500 0 0 2,500 279 2,500 279 2,500 </td <td></td> <td></td> <td>•</td> <td>•</td> <td></td> <td></td> <td>13,860</td>			•	•			13,860
\$490300 - Claims 1,774,412 2,500,000 2,500,000 830,649 2,107,431 -3 \$490302 - Adjustment to Claim Liabilitie 209,977 0 0 0 0 \$490501 - OH-Workers' Compensation 0 1 1 0 -187 \$490502 - OH-Property & Liability Insurance 69 31 31 31 31 \$490503 - OH-Dental Insurance 50 73 73 73 73 \$490504 - OH-Health Insurance 245 343 343 343 343 \$490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 \$490510 - OH-Fleet Maint 37 0 0 0 0 \$521000 - Gas & Oil 0 250 250 80 1,000 \$5520000 - Training 0 2,500 2,500 279 2,500 \$0 \$2,242,793 \$2,954,741 \$2,954,741 \$1,213,047 \$2,546,628 -\$ \$0 \$0 \$12,499 \$23,945 0			-	·			-19,200
5490302 - Adjustment to Claim Liabilitie 209,977 0 0 0 0 5490501 - OH-Workers' Compensation 0 1 1 0 -187 5490502 - OH-Property & Liability Insurance 69 31 31 31 31 5490503 - OH-Dental Insurance 50 73 73 73 73 5490504 - OH-Health Insurance 245 343 343 343 343 5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000 1,000 5540000 - Books,pubs,subs & Membership 0 500 0 500 500 0 500	·						0
5490501 - OH-Workers' Compensation 0 1 1 0 -187 5490502 - OH-Property & Liability Insuranc 69 31 31 31 31 5490503 - OH-Dental Insurance 50 73 73 73 73 5490504 - OH-Health Insurance 245 343 343 343 343 5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000 1,000 0 500 500 500 500 0 500 500 0 500 500 0 500 500 0 500 500 500 0 500 500 0 500 500 500 0 500 500 500 500 500 500 500 500 500 500 500 500 500 500 500 </td <td></td> <td></td> <td>, ,</td> <td>· · · · ·</td> <td>, , , , , , , , , , , , , , , , , , ,</td> <td></td> <td>-392,569</td>			, ,	· · · · ·	, , , , , , , , , , , , , , , , , , ,		-392,569
5490502 - OH-Property & Liability Insuranc 69 31 31 31 31 31 31 31 31 31 31 31 31 31 34 343 342 342 342<	,		-				0
5490503 - OH-Dental Insurance 50 73 73 73 73 5490504 - OH-Health Insurance 245 343 343 343 343 5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000 1,000 5540000 - Books, pubs, subs & Membership 0 500 500 0 500 500 0 500 500 0 500 500 0 500 0 500 0 500 0 500 0 500 0 500 0 500 0 500 0 500 0 500 0 500 0 500 0 2,500 2,500 279 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500	·						-188
5490504 - OH-Health Insurance 245 343 343 343 343 5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000 5540000 - Books, pubs, subs & Membership 0 500 0 500 5550000 - Training 0 2,500 2,500 279 2,500 Operating Expenses: \$2,242,793 \$2,954,741 \$1,213,047 \$2,546,628 -\$ Capital Outlay: 0 12,499 12,499 23,945 0 - Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 - Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 - Transfers Out: 50 \$12,499 \$12,499 \$12,499 \$12,499 \$12,499 \$12,499 \$12,499 \$12,499							0
5490505 - OH-Life/AD&D, STD, LTD 59 73 73 73 75 5490510 - OH-Fleet Maint 37 0 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000		50	73	73	73		0
5490510 - OH-Fleet Maint 37 0 0 0 0 5521000 - Gas & Oil 0 250 250 80 1,000 5540000 - Books,pubs,subs & Membership 0 500 500 0 500 5550000 - Training 0 2,500 2,500 279 2,500 Operating Expenses: \$2,242,793 \$2,954,741 \$2,954,741 \$1,213,047 \$2,546,628 -\$ Capital Outlay: 5640100 - Vehicles 0 12,499 12,499 23,945 0 - Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 - Transfers Out: 5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 593,365 296,683 0			343	343	343		0
5521000 - Gas & Oil 0 250 250 80 1,000 5540000 - Books,pubs,subs & Membership 0 500 500 0 500 5550000 - Training 0 2,500 2,500 279 2,500 Operating Expenses: \$2,242,793 \$2,954,741 \$1,213,047 \$2,546,628 -\$ Capital Outlay: 5640100 - Vehicles 0 12,499 12,499 23,945 0 - Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 -\$ Transfers Out: 5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 593,365 296,683 0	· · · · ·		73	73	73		2
5540000 - Books, pubs, subs & Membership 0 500 500 0 500 5550000 - Training 0 2,500 2,500 279 2,500 Operating Expenses: \$2,242,793 \$2,954,741 \$1,213,047 \$2,546,628 -\$ Capital Outlay: 5640100 - Vehicles 0 12,499 12,499 23,945 0 - Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 - Transfers Out: 5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 593,365 296,683 0	OH-Fleet Maint	37	0	0	0		0
5550000 - Training 0 2,500 2,500 279 2,500 Operating Expenses: \$2,242,793 \$2,954,741 \$1,213,047 \$2,546,628 -\$ Capital Outlay: 0 12,499 12,499 23,945 0 - Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 - Transfers Out: 5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 0 593,365 296,683 0		0			80		750
Operating Expenses: \$2,242,793 \$2,954,741 \$2,954,741 \$1,213,047 \$2,546,628 -\$ Capital Outlay: 0 12,499 12,499 23,945 0 - Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 -\$ Transfers Out: 5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 0 593,365 296,683 0	., .	0					0
Capital Outlay: 5640100 - Vehicles 0 12,499 12,499 23,945 0 Capital Outlay: \$0 \$12,499 \$12,499 \$23,945 \$0 Transfers Out: 5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 593,365 296,683 0	Training	0	2,500	2,500	279	2,500	0
5640100 - Vehicles 0 12,499 12,499 23,945 0	Expenses: \$,242,793	\$2,954,741	\$2,954,741	\$1,213,047	\$2,546,628	-\$408,113
5640100 - Vehicles 0 12,499 12,499 23,945 0	ıtlav:	- +					
Transfers Out: 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 0 593,365 296,683 0	,	0	12,499	12,499	23,945	0	-12,499
Transfers Out: 5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 0 593,365 296,683 0	ıtlay:	\$0	\$12,499	\$12,499	\$23,945	\$0	-\$12,499
5910001 - Tran Out-general Fund 236,713 124,192 1,774,049 918,073 129,160 5910102 - Tran Out-transportation Trust 0 0 593,365 296,683 0	-						
5910102 - Tran Out-transportation Trust 0 0 593,365 296,683 0		236,713	124,192	1,774,049	918,073	129,160	4,968
			,				0
,	·				· ·		0
5910107 - Tran Out Library Fund 0 0 319 160 0							0
5910111 - Tran Out-ship State Housing 0 0 135 68 0							0
5910122 - Transfers Out NSP3 0 0 93 47 0							0
5910125 - Tran Out-env Land Maintenance 0 0 9,813 4,907 0							0
5910130 - Tran Out-Court Tech Fund 0 0 2,716 1,358 0							0
5910134 - Tran Out - Fire 0 0 1,761,451 880,726 0							0

Fund 501 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910137 - Tran Out HOME Fund	0	0	43	22	0	0
5910148 - Tran Out-building Fund	0	0	47,675	23,838	0	0
5910150 - Tran Out W192	0	0	2,913	1,457	0	0
5910151 - Tran Out- CDBG Fund	0	0	2,222	1,111	0	0
5910155 - Tran Out-w192 Phase I	0	0	6,600	3,300	0	0
5910158 - Tran Out-intergov Radio Commu	0	0	7,923	3,962	0	0
5910168 - Trans Out Section 8	0	0	3,912	1,956	0	0
5910401 - Tran Out-solid Waste	0	0	78,420	39,210	0	0
5910407 - Trans Our Osc Pkway	0	0	1,226	613	0	0
5910502 - Tran Out - Prop & Casualty	0	0	477	239	0	0
5910503 - Tran Out Dental	0	0	377	189	0	0
5910504 - Tran Out-health Insurance	0	0	386	193	0	0
5910505 - Tran Out- Life, LTD & STD	0	0	375	188	0	0
5910510 - Tran Out Fleet	0	0	33,994	16,997	0	0
Transfers Out:	\$236,713	\$124,192	\$4,436,431	\$2,249,264	\$129,160	\$4,968
Reserves - Operating:						
5990020 - Reserve For Contingency	0	55,329	55,329	0	55,329	0
Reserves - Operating:	\$0	\$55,329	\$55,329	\$0	\$55,329	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	5,107,003	6,544,649	0	5,634,114	527,111
Reserves - Claims:	\$0	\$5,107,003	\$6,544,649	\$0	\$5,634,114	\$527,111
TOTAL EXPENDITURES:	\$2,564,035	\$8,376,750	\$14,126,635	\$3,578,233	\$8,494,594	\$117,844

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261) which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances.

Personal Services supports 1.30 FTEs, which remains unchanged from the FY19 Adopted Budget. Personal Services increased 4.53% from the FY19 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased 24.15% primarily due to an increase in Insurance Premiums from the FY19 Adopted Budget.

Overall, this Fund decreased 3.79% from the FY19 Adopted Budget.

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage.

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Charges For Services		4,639,392	4,045,352	4,045,352	3,980,114	3,384,687	-660,665
Miscellaneous Revenues		246,861	0	0	145,204	0	0
Transfers In		0	0	477	239	0	0
Fund Balance		0	2,109,477	2,109,477	0	2,536,906	427,429
	Total	4,886,253	6,154,829	6,155,306	4,125,556	5,921,593	-233,236
Expenditures	_						
Personal Services		81,470	109,978	109,978	81,919	114,965	4,987
Operating Expenses		5,172,808	3,534,322	3,534,322	3,038,333	4,387,757	853,435
Capital Outlay		0	12,500	12,500	0	0	-12,500
Transfers Out		51,301	85,663	85,663	64,247	88,653	2,990
Reserves - Operating		0	61,202	61,679	0	61,679	477
Reserves - Claims		0	2,351,164	2,351,164	0	1,268,539	-1,082,625
	Total	5,305,579	6,154,829	6,155,306	3,184,499	5,921,593	-233,236

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	51,443	85,235	85,235	59,166	88,202	2,967
5130001 - Vacancy Factor	0	-1,491	-1,491	0	-1,543	-52
5160000 - Compensated Annual Leave	5,349	0	0	814	0	0
5160020 - Compensated Admin Leave	972	0	0	1,159	0	0
5170000 - Compensated Sick Leave	6,043	0	0	1,371	0	0
5210000 - Fica Taxes	4,800	6,520	6,520	4,755	6,748	228
5220000 - Retirement Contributions	5,660	8,821	8,821	6,499	9,506	685
5221000 - Opeb Gasb 45	788	0	0	0	0	0
5230000 - Health Insurance	5,779	9,911	9,911	7,389	11,058	1,147
5231000 - Life Insurance	61	81	81	69	83	2
5232000 - Dental Insurance	217	377	377	272	411	34
5233000 - Lt Disability Insurance	82	141	141	100	146	5
5233100 - St Disability Insurance	152	187	187	181	194	7
5240000 - Workers' Compensation	125	196	196	144	160	-36
Personal Services:	\$81,470	\$109,978	\$109,978	\$81,919	\$114,965	\$4,987
Operating Expenses:						
5310000 - Professional Services	256,187	325,500	325,500	114,895	325,500	0
5310006 - Legal Fees	157,887	0	0	212,282	0	0
5450000 - Insurance	0	326	326	0	818	492
5450001 - Insurance Premium	1,745,089	2,033,655	2,033,655	1,465,336	2,440,386	406,731
5450003 - Bonded Insurance	214	660	660	740	1,920	1,260
5490000 - Oth Current Chgs & Obligations	18,957	30,000	30,000	13,289	30,000	0
5490300 - Claims	1,559,970	1,139,764	1,139,764	1,230,717	1,584,719	444,955
5490302 - Adjustment to Claim Liabilitie	1,433,850	0	0	0	0	0
5490501 - OH-Workers' Compensation	297	486	486	486	299	-187
5490502 - OH-Property & Liability Insuranc	0	63	63	0	63	0
5490503 - OH-Dental Insurance	50	73	73	73	73	0
5490504 – OH-Health Insurance	247	343	343	343	343	0
5490505 – OH-Life/AD&D, STD, LTD	60	75	75	75	73	-2
5490509 - OH-Fleet Oversight	0	97	97	97	90	-7
5490511 - OH-Fleet Fuel	0	180	180	0	373	193
5540000 - Books,pubs,subs & Membership	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$5,172,808	\$3,534,322	\$3,534,322	\$3,038,333	\$4,387,757	\$853,435
Capital Outlay:						
5640100 - Vehicles	0	12,500	12,500	0	0	-12,500
Capital Outlay:	\$0	\$12,500	\$12,500	\$0	\$0	-\$12,500
Transfers Out:				 		
5910001 - Tran Out-general Fund	51,301	85,243	85,243	63,932	88,653	3,410
5910511 - Tran Out Fleet Fuel F511	0	420	420	315	0	-420
Transfers Out:	\$51,301	\$85,663	\$85,663	\$64,247	\$88,653	\$2,990
Reserves - Operating:				 		
5990020 - Reserve For Contingency	0	61,202	61,679	0	61,679	477
Reserves - Operating:	\$0	\$61,202	\$61,679	\$0	\$61,679	\$477

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Reserves - Claims:						
5990053 - Reserve For Claims	0	2,351,164	2,351,164	0	1,268,539	-1,082,625
Reserves - Claims:	\$0	\$2,351,164	\$2,351,164	\$0	\$1,268,539	-\$1,082,625
TOTAL EXPENDITURES:	\$5,305,579	\$6,154,829	\$6,155,306	\$3,184,499	\$5,921,593	-\$233,236

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Dental Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office administers the self-insured dental insurance program for the County.

Personal Services supports 0.96 FTEs, which remains unchanged from the FY19 Adopted Budget. Personal Services increased 4.95% due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Overall, at this point in time in the budget process this Fund is reflecting an increase of 12.65% as Open Enrollment for FY20 has not been completed. Once completed, this Fund will be adjusted to reflect the new plan selections.

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments and employee contributions. Also included is Fund Balance.

503-DENTAL INSURANCE INTERNAL SERVICE FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Charges For Services		1,009,139	1,026,272	1,026,272	737,163	1,071,982	45,710
Miscellaneous Revenues		9,685	0	0	8,993	0	0
Transfers In		0	0	377	189	0	0
Fund Balance		0	484,350	484,350	0	629,679	145,329
	Total	1,018,823	1,510,622	1,510,999	746,345	1,701,661	191,039
Expenditures							
Personal Services		58,166	70,183	70,183	51,932	73,658	3,475
Operating Expenses		914,619	909,571	909,571	687,389	964,277	54,706
Transfers Out		12,841	2,433	2,433	1,825	2,530	97
Reserves - Operating		0	8,363	8,740	0	8,740	377
Reserves - Claims		0	520,072	520,072	0	652,456	132,384
	Total	985,626	1,510,622	1,510,999	741,146	1,701,661	191,039

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	36,520	51,846	51,846	34,128	53,604	1,758
5130001 - Vacancy Factor	0	-908	-908	0	-938	-30
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	3,211	0	0	2,058	0	0
5160020 - Compensated Admin Leave	580	0	0	397	0	0
5170000 - Compensated Sick Leave	2,660	0	0	1,356	0	0
5210000 - Fica Taxes	3,162	3,965	3,965	2,777	4,099	134
5220000 - Retirement Contributions	4,156	5,174	5,174	3,802	5,558	384
5221000 - Opeb Gasb 45	788	0	0	0	0	0
5230000 - Health Insurance	6,542	9,460	9,460	6,914	10,679	1,219
5231000 - Life Insurance	48	48	48	42	51	3
5232000 - Dental Insurance	222	280	280	201	303	23
5233000 - Lt Disability Insurance	65	84	84	61	88	4
5233100 - St Disability Insurance	119	115	115	110	118	3
5240000 - Workers' Compensation	90	119	119	87	96	-23
Personal Services:	\$58,166	\$70,183	\$70,183	\$51,932	\$73,658	\$3,475
Operating Expenses:						
5450000 - Insurance	0	136	136	136	30,002	29,866
5450002 - Insurance Admin Fees	56,826	54,722	54,722	33,220	57,000	2,278
5490300 - Claims	858,680	853,967	853,967	653,340	876,529	22,562
5490302 - Adjustment to Claim Liabilitie	-1,400	0	0	0	0	0
5490501 - OH-Workers' Compensation	253	359	359	359	359	0
5490502 - OH-Property & Liability Insuranc	0	26	26	26	26	0
5490503 - OH-Dental Insurance	0	53	53	0	53	0
5490504 – OH-Health Insurance	209	253	253	253	253	0
5490505 – OH-Life/AD&D, STD, LTD	51	55	55	55	55	0
Operating Expenses:	\$914,619	\$909,571	\$909,571	\$687,389	\$964,277	\$54,706
Transfers Out:	701,010	7000,012	7000,012	+ + + + + + + + + + + + + + + + + + +	700 7,200	75.755
5910001 - Tran Out-general Fund	12,841	2,433	2,433	1,825	2,530	97
Transfers Out:	\$12,841	\$2,433	\$2,433	\$1,825	\$2,530	\$97
Reserves - Operating:	, ,	. ,	. ,	, ,===	+ , ,===	1
5990020 - Reserve For Contingency	0	8,363	8,740	0	8,740	377
Reserves - Operating:	\$0	\$8,363	\$8,740	\$0	\$8,740	\$377
	ļ , , ,	75,505	70,770	70	70,770	75,,
Reserves - Claims: 5990053 - Reserve For Claims	0	520,072	520,072	0	652,456	132,384
		1		<u> </u>		
Reserves - Claims:	\$0	\$520,072	\$520,072	\$0	\$652,456	\$132,384

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund.

Personal Services supports 1.43 FTEs which remains unchanged from the FY19 Adopted Budget. Personal Services increased 5.37% due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased 3.81% from the FY19 Adopted Budget primarily due to a projected 6% increase in health insurance costs and claims. In addition, this Fund will do a targeted draw down on Reserves to fund the HRA contribution. This recommendation is in compliance of the required reserve levels.

Overall, at this point in time in the budget process this Fund is reflecting an increase of 12.43% from the FY19 Adopted Budget, but this Fund will have significant changes after the completion of Open Enrollment for employees. Once this has been completed, this Fund will be updated to reflect the new plan selections.

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officer, retirees and employee contributions for health insurance. Also included is Fund Balance.

504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Charges For Services	21,453,485	22,143,992	22,143,992	15,106,699	24,624,795	2,480,803
Miscellaneous Revenues	871,919	0	25,000	958,711	885,204	885,204
Less 5% Statutory Reduction	0	0	0	0	-44,260	-44,260
Transfers In	0	0	386	193	0	0
Fund Balance	0	6,496,335	6,498,453	0	6,734,148	237,813
Total	22,325,404	28,640,327	28,667,831	16,065,603	32,199,887	3,559,560
Expenditures						
Personal Services	63,567	122,361	122,361	90,946	128,935	6,574
Operating Expenses	22,686,362	21,284,824	21,311,942	16,658,950	22,096,533	811,709
Transfers Out	141,607	117,491	117,491	88,118	122,191	4,700
Reserves - Operating	0	39,049	39,435	0	39,435	386
Reserves - Claims	0	7,076,602	7,076,602	0	9,812,793	2,736,191
Total	22,891,536	28,640,327	28,667,831	16,838,013	32,199,887	3,559,560

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	37,266	90,792	90,792	60,740	94,329	3,537
5130001 - Vacancy Factor	0	-1,588	-1,588	0	-1,652	-64
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	9,102	0	0	3,071	0	0
5160020 - Compensated Admin Leave	589	0	0	1,090	0	0
5170000 - Compensated Sick Leave	7,924	0	0	1,826	0	0
5210000 - Fica Taxes	4,071	6,944	6,944	4,909	7,216	272
5220000 - Retirement Contributions	5,116	11,060	11,060	8,183	12,060	1,000
5221000 - Opeb Gasb 45	-7,764	0	0	0	0	0
5230000 - Health Insurance	6,692	14,096	14,096	10,300	15,909	1,813
5231000 - Life Insurance	52	86	86	73	88	2
5232000 - Dental Insurance	227	413	413	300	450	37
5233000 - Lt Disability Insurance	69	151	151	107	156	5
5233100 - St Disability Insurance	127	198	198	194	208	10
5240000 - Workers' Compensation	92	209	209	153	171	-38
Personal Services:	\$63,567	\$122,361	\$122,361	\$90,946	\$128,935	\$6,574
Operating Expenses:						
5310000 - Professional Services	146,533	107,250	107,250	77,283	92,250	-15,000
5340009 - Other Contractual Services-Oper	639,251	922,008	922,008	396,124	767,000	-155,008
5340010 - Other Contractual Services- Pres	292,456	420,000	420,000	142,113	351,000	-69,000
5340011 - Other Contractual Services- Fixe	367,136	396,000	396,000	239,448	396,000	0
5340012 - Other Contractual Services- Tecl	49,500	54,000	54,000	31,500	54,000	0
5420000 - Freight & Postage Services	0	0	0	795	1,100	1,100
5450000 - Insurance	0	140	140	140	782	642
5450001 - Insurance Premium	939,502	998,822	998,822	534,756	0	-998,822
5450002 - Insurance Admin Fees	786,002	717,200	717,200	460,130	1,796,844	1,079,644
5470000 - Printing And Binding	722	4,000	4,000	250	4,000	0
5490016 - Other-Wellness	26,694	0	27,118	10,711	47,279	47,279
5490300 - Claims	17,857,236	16,500,000	16,500,000	14,013,675	17,500,000	1,000,000
5490301 - HRA Claims Payment	949,399	1,162,800	1,162,800	751,021	1,081,500	-81,300
5490302 - Adjustment to Claim Liabilitie	629,000	0	0	0	0	0
5490501 - OH-Workers' Compensation	261	536	536	536	536	0
5490502 - OH-Property & Liability Insuranc	0	27	27	27	27	0
5490503 - OH-Dental Insurance	44	82	82	82	82	0
5490504 – OH-Health Insurance	0	378	378	0	378	0
5490505 – OH-Life/AD&D, STD, LTD	51	81	81	81	81	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	400	1,000	1,000	279	1,000	0
5590000 - Depreciation	2,174	0	0	0	2,174	2,174
Operating Expenses:	\$22,686,362	\$21,284,824	\$21,311,942	\$16,658,950	\$22,096,533	\$811,709
Transfers Out:						
5910001 - Tran Out-general Fund	141,607	117,491	117,491	88,118	122,191	4,700
Transfers Out:	\$141,607	\$117,491	\$117,491	\$88,118	\$122,191	\$4,700
Reserves - Operating:						
5990020 - Reserve For Contingency	0	39,049	39,435	0	39,435	386
Reserves - Operating:	\$0	\$39,049	\$39,435	\$0	\$39,435	\$386

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Reserves - Claims:						
5990053 - Reserve For Claims	0	7,076,602	7,076,602	0	9,812,793	2,736,191
Reserves - Claims:	\$0	\$7,076,602	\$7,076,602	\$0	\$9,812,793	\$2,736,191
TOTAL EXPENDITURES:	\$22,891,536	\$28,640,327	\$28,667,831	\$16,838,013	\$32,199,887	\$3,559,560

FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

Personal Services supports 0.81 FTEs, which remains unchanged from the FY19 Adopted Budget. Personal Services increased 5.09% from FY19 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts which will be updated after Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating Expenditures increased slightly from the FY19 Adopted Budget; this Fund will have changes after the completion of Open Enrollment for employees. Once this has been completed, this Fund will be updated to reflect the new plan selections.

Overall, this Fund increased 20.02% from the FY19 Adopted Budget.

REVENUES

The primary source of revenue is derived from charges related to life, long term and short term disability rates to countywide departments and employees. Also, included is Fund Balance.

505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Charges For Services		536,274	606,059	606,059	409,430	627,547	21,488
Miscellaneous Revenues		12,644	0	0	12,258	0	0
Transfers In		0	0	375	188	0	0
Fund Balance		0	534,894	534,894	0	741,850	206,956
	Total =	548,918	1,140,953	1,141,328	421,875	1,369,397	228,444
Expenditures							
Personal Services		54,218	55,614	55,614	41,169	58,445	2,831
Operating Expenses		397,317	556,020	556,020	222,245	556,720	700
Transfers Out		33,809	22,556	22,556	16,917	23,458	902
Reserves - Operating		0	8,427	8,802	0	8,802	375
Reserves - Claims		0	498,336	498,336	0	721,972	223,636
	Total =	485,343	1,140,953	1,141,328	280,331	1,369,397	228,444

FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	36,521	40,723	40,723	26,730	42,148	1,425
5130001 - Vacancy Factor	0	-713	-713	0	-738	-25
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	1,499	0	0	1,587	0	0
5160020 - Compensated Admin Leave	580	0	0	183	0	0
5170000 - Compensated Sick Leave	834	0	0	1,307	0	0
5210000 - Fica Taxes	2,892	3,115	3,115	2,192	3,223	108
5220000 - Retirement Contributions	4,014	4,255	4,255	3,130	4,587	332
5221000 - Opeb Gasb 45	788	0	0	0	0	0
5230000 - Health Insurance	6,542	7,710	7,710	5,635	8,691	981
5231000 - Life Insurance	48	37	37	33	41	4
5232000 - Dental Insurance	222	237	237	170	256	19
5233000 - Lt Disability Insurance	65	66	66	48	69	3
5233100 - St Disability Insurance	119	90	90	86	92	2
5240000 - Workers' Compensation	90	94	94	69	76	-18
Personal Services:	\$54,218	\$55,614	\$55,614	\$41,169	\$58,445	\$2,831
Operating Expenses:						
5450000 - Insurance	0	136	136	136	836	700
5450001 - Insurance Premium	396,813	555,250	555,250	221,522	555,250	0
5490501 - OH-Workers' Compensation	253	303	303	303	303	0
5490502 - OH-Property & Liability Insuranc	0	26	26	26	26	0
5490503 - OH-Dental Insurance	42	45	45	45	45	0
5490504 – OH-Health Insurance	209	213	213	213	213	0
5490505 – OH-Life/AD&D, STD, LTD	0	47	47	0	47	0
Operating Expenses:	\$397,317	\$556,020	\$556,020	\$222,245	\$556,720	\$700
Transfers Out:						
5910001 - Tran Out-general Fund	33,809	22,556	22,556	16,917	23,458	902
Transfers Out:	\$33,809	\$22,556	\$22,556	\$16,917	\$23,458	\$902
Reserves - Operating:						
5990020 - Reserve For Contingency	0	8,427	8,802	0	8,802	375
Reserves - Operating:	\$0	\$8,427	\$8,802	\$0	\$8,802	\$375
Reserves - Claims:						
5990053 - Reserve For Claims	0	498,336	498,336	0	721,972	223,636
Reserves - Claims:	\$0	\$498,336	\$498,336	\$0	\$721,972	\$223,636
TOTAL EXPENDITURES:	\$485,343	\$1,140,953	\$1,141,328	\$280,331	\$1,369,397	\$228,444

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

The fund was established after the FY19 Recommended Budget was presented to the Board. The purpose of this Fund is to capture indirect costs associated with the general oversight of the Fleet operation.

This Fund supports 0.30 FTEs which remains unchanged from the FY19 Adopted Budget. Personal Services is increasing slightly due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating reflects an increase of 35.68% from the FY19 Adopted Budget primarily due to cost associated with other contractual services.

Overall, this Fund increased 9.86% from the FY19 Adopted Budget.

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues						
Charges For Services	0	55,678	55,678	55,290	57,151	1,473
Miscellaneous Revenues	0	0	0	418	0	0
Fund Balance	0	0	0	0	4,017	4,017
Tota	0	55,678	55,678	55,708	61,168	5,490
Expenditures						
Personal Services	0	39,911	39,911	28,798	40,391	480
Operating Expenses	0	13,900	13,900	9,373	18,860	4,960
Transfers Out	0	1,867	1,867	1,400	1,917	50
Tota	0	55,678	55,678	39,571	61,168	5,490

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	29,884	29,884	18,934	30,780	896
5130001 - Vacancy Factor	0	-523	-523	0	-539	-16
5160000 - Compensated Annual Leave	0	0	0	1,323	0	0
5160020 - Compensated Admin Leave	0	0	0	445	0	0
5170000 - Compensated Sick Leave	0	0	0	1,137	0	0
5210000 - Fica Taxes	0	2,286	2,286	1,620	2,354	68
5220000 - Retirement Contributions	0	3,445	3,445	1,803	2,608	-837
5230000 - Health Insurance	0	3,865	3,865	2,824	4,255	390
5231000 - Life Insurance	0	28	28	24	29	1
5232000 - Dental Insurance	0	88	88	63	95	7
5233000 - Lt Disability Insurance	0	50	50	35	51	1
5233100 - St Disability Insurance	0	65	65	63	68	3
5240000 - Workers' Compensation	0	723	723	528	690	-33
Personal Services:	\$0	\$39,911	\$39,911	\$28,798	\$40,391	\$480
Operating Expenses:						
5340000 - Other Contractual Services	0	1,021	1,021	466	5,451	4,430
5400000 - Travel And Per Diem	0	385	385	320	385	0
5410000 - Communications	0	1,307	1,307	647	1,307	0
5430000 - Utility Services	0	1,350	1,350	855	1,350	0
5450000 - Insurance	0	4,192	4,192	4,192	4,192	0
5460000 - Repair & Maintenance Svcs	0	2,490	2,490	182	2,040	-450
5490501 - OH-Workers' Compensation	0	112	112	112	112	0
5490502 - OH-Property & Liability Insuranc	0	809	809	809	809	0
5490503 - OH-Dental Insurance	0	17	17	17	17	0
5490504 – OH-Health Insurance	0	79	79	79	79	0
5490505 – OH-Life/AD&D, STD, LTD	0	18	18	18	18	0
5511000 - Office Supplies	0	2,120	2,120	1,676	1,645	-475
5590000 - Depreciation	0	0	0	0	1,455	1,455
Operating Expenses:	\$0	\$13,900	\$13,900	\$9,373	\$18,860	\$4,960
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	0	1,867	1,867	1,400	1,917	50
Transfers Out:	\$0	\$1,867	\$1,867	\$1,400	\$1,917	\$50

FUND 510 – FLEET INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Internal Service Fund accounts for the cost incurred by the County for maintenance of large vehicles.

This Fund supports 17.30 FTEs which is an increase of 0.65 FTEs from the FY19 Adopted Budget as a result of the County Manager's recommendation for a Fleet Services Coordinator position. This increase is offset due to the Fuel Services Coordinator position being partially allocated to Fund 511 (0.35 FTE). Personal Services is increasing 5.09% due to the adjustment mentioned above as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating reflects an increase of 23.37% from the FY19 Adopted Budget primarily due to cost associated with fuel and vehicle maintenance.

Capital Outlay reflects funding for a vehicle lease, vehicle diagnostic machine, vehicle air conditioner recovery machine and laptops.

As maintenance activities and fuel usage can fluctuate, the Fund Balance for this fund will require additional review throughout the budget process to ensure an accurate balance from FY19. This Fund will continue to be evaluated and any changes, if necessary will be made.

Overall, this Fund increased 11.98% from the FY19 Adopted Budget.

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. Transfers In reflect funding from Fire Rescue Department's shared cost for a position. Other Sources are budgeted for the vehicle lease.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Charges For Services		3,597,847	2,412,449	2,412,449	1,677,818	2,617,590	205,141
Miscellaneous Revenues		40,853	0	0	4,850	0	0
Transfers In		146,834	120,000	153,994	106,997	49,783	-70,217
Other Sources		0	0	0	0	123,284	123,284
Fund Balance		0	15,000	21,685	0	61,960	46,960
	Total	3,785,534	2,547,449	2,588,128	1,789,665	2,852,617	305,168
Expenditures	_						
Personal Services		1,217,633	1,212,594	1,212,594	840,342	1,274,356	61,762
Operating Expenses		2,434,831	1,139,505	1,172,864	988,087	1,405,825	266,320
Capital Outlay		0	181,349	188,669	44,678	143,749	-37,600
Debt Service		0	0	0	0	14,312	14,312
Transfers Out		102,763	14,001	14,001	10,501	14,375	374
	Total	3,755,228	2,547,449	2,588,128	1,883,608	2,852,617	305,168
	_						

FUND 510 – FLEET INTERNAL SERVICE FUND

			WAL SEIVE			
Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	713,528	818,884	818,884	511,255	849,415	30,531
5130001 - Vacancy Factor	0	-14,891	-14,891	0	-15,423	-532
5140000 - Overtime	30,854	31,955	31,955	20,893	31,955	0
5160000 - Compensated Annual Leave	45,848	0	0	23,284	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,923	0	0
5160020 - Compensated Admin Leave	2,905	0	0	2,210	0	0
5170000 - Compensated Sick Leave	35,155	0	0	24,283	0	0
5210000 - Fica Taxes	61,755	65,092	65,092	42,804	67,428	2,336
5220000 - Retirement Contributions	66,462	70,276	70,276	48,209	74,651	4,375
5221000 - Opeb Gasb 45	38,256	0	0	0	0	0
5230000 - Health Insurance	187,586	204,861	204,861	139,885	232,642	27,781
5231000 - Life Insurance	952	802	802	610	830	28
5232000 - Dental Insurance	3,716	4,374	4,374	2,981	5,065	691
5233000 - Lt Disability Insurance	1,272	1,405	1,405	886	1,454	49
5233100 - St Disability Insurance	2,350	1,872	1,872	1,604	1,938	66
5240000 - Workers' Compensation	26,996	27,964	27,964	19,513	24,401	-3,563
Personal Services:	\$1,217,633	\$1,212,594	\$1,212,594	\$840,342	\$1,274,356	\$61,762
	\$1,217,655	\$1,212,394	\$1,212,594	3640,342	31,274,336	301,702
Operating Expenses:		1.000	1 000		1.000	
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	10,969	7,854	7,854	4,580	7,854	0
5400000 - Travel And Per Diem	2,018	3,300	3,300	741	3,300	0
5410000 - Communications	3,903	3,105	3,105	1,725	3,105	0
5420000 - Freight & Postage Services	398	550	550	58	550	0
5430000 - Utility Services	9,937	10,125	10,125	5,338	10,125	0
5440000 - Rentals And Leases	1,001	2,000	2,000	880	2,000	0
5450000 - Insurance	8,614	22,441	22,441	22,441	22,441	0
5460000 - Repair & Maintenance Svcs	78,821	25,325	25,325	3,553	21,950	-3,375
5462000 - Rep & Maint-automotive	1,078,451	972,817	972,817	906,028	1,120,426	147,609
5462999 - Rep & Maint-Auto Contra Acct	-19,199	0	0	-14,098	0	0
5470000 - Printing And Binding	30	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	33,994	0	0	0
5490501 - OH-Workers' Compensation	5,525	6,228	6,228	6,228	6,471	243
5490502 - OH-Property & Liability Insuranc	998	4,331	4,331	4,331	4,331	0
5490503 - OH-Dental Insurance	918	931	931	931	968	37
5490504 – OH-Health Insurance 5490505 – OH-Life/AD&D, STD, LTD	4,571	4,397	4,397	4,397	4,568	171
5511000 - Office Supplies	1,393	1,006	1,006 0	1,006	1,043 250	37 250
5520000 - Office Supplies 5520000 - Operating Supplies	2,381					1,460
5521000 - Operating Supplies 5521000 - Gas & Oil	2,078 1,121,785	6,127	6,127	2,838 18,299	7,587 71,881	38,740
	Į.	33,141	33,141			
5521999 - Gas & Oil Contra Acct 5524000 - Oper Supp-miscellaneous	-35,879 4,395	0 2,250	0 2,250	0 1,967	0 2,250	0
5524500 - Oper Supp-miscellaneous 5524500 - Cleaning Supplies	1,223	2,250	2,250	1,967	2,250	0
5525000 - Tools	1,223	5,977	5,342	5,939	4,250	-1,727
5525000 - 100is 5525500 - Allowance						
5525500 - Allowance 5540000 - Books,pubs,subs & Membership	3,360	3,500	3,500	2,285	3,500	0
	3,905	4,060 0	4,060 0	2,157 0	4,060 0	0
5541000 - Registration Fees	275		16,540			0
5550000 - Training 5590000 - Depreciation	10,920 130,195	16,540		5,207	16,540	!
ววลดดดด - nebreciation	130,195	0	0	0	82,875	82,875

FUND 510 – FLEET INTERNAL SERVICE FUND

Expenditure Categories:	FY18 FY19 FY19 Actuals: Adopted: Revised:		FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:	
EXPENDITURES:						
Operating Expenses:	\$2,434,831	\$1,139,505	\$1,172,864	\$988,087	\$1,405,825	\$266,320
Capital Outlay:						
5640000 - Machinery & Equipment	0	10,050	10,685	10,685	18,000	7,950
5640020 - Computer Hardware, Capital	0	11,300	11,300	9,388	2,465	-8,835
5640100 - Vehicles	0	24,999	24,999	24,605	0	-24,999
5650000 - Construction In Progress	0	135,000	141,685	0	123,284	-11,716
Capital Outlay:	\$0	\$181,349	\$188,669	\$44,678	\$143,749	-\$37,600
Debt Service:						
5710000 - Principal	0	0	0	0	10,850	10,850
5720000 - Interest	0	0	0	0	3,462	3,462
Debt Service:	\$0	\$0	\$0	\$0	\$14,312	\$14,312
Transfers Out:						
5910001 - Tran Out-general Fund	3,816	0	0	0	0	0
5910102 - Tran Out-transportation Trust	13,000	0	0	0	0	0
5910134 - Tran Out - Fire	67,470	0	0	0	0	0
5910148 - Tran Out-building Fund	278	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commu	17,362	14,001	14,001	10,501	14,375	374
5910401 - Tran Out-solid Waste	837	0	0	0	0	0
Transfers Out:	\$102,763	\$14,001	\$14,001	\$10,501	\$14,375	\$374
TOTAL EXPENDITURES:	\$3,755,228	\$2,547,449	\$2,588,128	\$1,883,608	\$2,852,617	\$305,168

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established after the FY19 Recommended Budget was presented to the Board. The purpose of this Fund is to capture cost associated with the purchase of fuel by County departments.

This Fund supports 1.05 FTEs which is an increase of 0.35 FTEs from the FY19 Adopted Budget due to the Fuel Services Coordinator position being partially reallocated from Fund 510. Personal Services is increasing slightly due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance and other ancillary insurance accounts, which will be updated after
 Open Enrollment
- Recommended across the board adjustment for eligible employees

Operating reflects an increase of 31.92% from the FY19 Adopted Budget primarily due to increases in gas & oil and repair & maintenance services.

Capital Outlay reflects for diesel exhaust fluid dispenser and monitoring upgrades at Fire Station 42 and fuel monitoring at Fire Stations 62, 64, and 73.

Overall, this Fund increased 27.56% from the FY19 Adopted Budget.

REVENUES

The Fleet Fuel Internal Service Fund accounts for cost associated with the purchase of fuel by County departments. This Fund is supported by Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel.

511-FLEET FUEL INTERNAL SERVICE FUND

		FY18 Actuals	FY19 Adopted Budget	FY19 Revised Budget	FY19 YTD	FY20 Recommended Budget	FY20 Recommended minus FY19 Adopted
Revenues							
Charges For Services		0	1,386,362	1,479,618	708,570	1,661,836	275,474
Miscellaneous Revenues		0	0	0	1,137	0	0
Transfers In		0	234,780	234,780	176,085	192,000	-42,780
Fund Balance		0	0	0	0	214,064	214,064
	Total =	0	1,621,142	1,714,398	885,791	2,067,900	446,758
Expenditures							
Personal Services		0	51,159	51,159	37,182	77,155	25,996
Operating Expenses		0	1,326,103	1,419,359	821,974	1,749,370	423,267
Capital Outlay		0	241,080	241,080	8,145	238,500	-2,580
Transfers Out		0	2,800	2,800	2,100	2,875	75
	Total =	0	1,621,142	1,714,398	869,401	2,067,900	446,758

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Recommended:	FY20 Recommended minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	38,707	38,707	23,101	55,888	17,181
5130001 - Vacancy Factor	0	-677	-677	0	-1,013	-336
5140000 - Overtime	0	0	0	96	2,000	2,000
5160000 - Compensated Annual Leave	0	0	0	1,851	0	0
5160020 - Compensated Admin Leave	0	0	0	317	0	0
5170000 - Compensated Sick Leave	0	0	0	2,335	0	0
5210000 - Fica Taxes	0	2,962	2,962	2,105	4,429	1,467
5220000 - Retirement Contributions	0	3,197	3,197	2,286	4,903	1,706
5230000 - Health Insurance	0	5,337	5,337	3,898	8,915	3,578
5231000 - Life Insurance	0	36	36	31	55	19
5232000 - Dental Insurance	0	58	58	42	63	5
5233000 - Lt Disability Insurance	0	64	64	45	95	31
5233100 - St Disability Insurance	0	85	85	82	127	42
5240000 - Workers' Compensation	0	1,390	1,390	993	1,693	303
Personal Services:	\$0	\$51,159	\$51,159	\$37,182	\$77,155	\$25,996
Operating Expenses:		,,,,,,	, , , , ,	1.2 , 2	, , ,	, ,,,,,,
5340000 - Other Contractual Services	0	571	571	332	571	0
5410000 - Communications	0	4,360	4,360	662	2,360	-2,000
5430000 - Utility Services	0	2,025	2,025	880	2,025	0
5450000 - Insurance	0	250	250	250	334	84
5460000 - Repair & Maintenance Svcs	0	32,958	126,214	76,066	75,062	42,104
5462000 - Rep & Maint-automotive	0	1,000	1,000	410	1,000	0
5490501 - OH-Workers' Compensation	0	262	262	262	393	131
5490502 - OH-Property & Liability Insuranc	0	48	48	48	48	0
5490503 - OH-Dental Insurance	0	39	39	39	58	19
5490504 – OH-Health Insurance	0	185	185	185	278	93
5490505 – OH-Life/AD&D, STD, LTD	0	39	39	39	116	77
5520000 - Operating Supplies	0	250	250	196	125	-125
5521000 - Gas & Oil	0	1,280,566	1,280,566	741,903	1,618,745	338,179
5521999 - Gas & Oil Contra Acct	0	0	0	-1,475	0	0
5524000 - Oper Supp-miscellaneous	0	1,000	1,000	0	500	-500
5525000 - Tools	0	500	500	160	250	-250
5540000 - Books, pubs, subs & Membership	0	1,000	1,000	1,242	1,730	730
5541000 - Registration Fees	0	1,050	1,050	775	1,450	400
5590000 - Depreciation	0	0	0	0	44,325	44,325
Operating Expenses:	\$0	\$1,326,103	\$1,419,359	\$821,974	\$1,749,370	\$423,267
Capital Outlay:					 	
5640000 - Machinery & Equipment	0	0	0	0	46,500	46,500
5650000 - Construction In Progress	0	241,080	241,080	8,145	192,000	-49,080
Capital Outlay:	\$0	\$241,080	\$241,080	\$8,145	\$238,500	-\$2,580
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	0	2,800	2,800	2,100	2,875	75
Transfers Out:	\$0	\$2,800	\$2,800	\$2,100	\$2,875	\$75
			\$1,714,398			