

# RECOMMENDED BUDGET

FISCAL YEAR 2018



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**TO:** Honorable Chair and County Commissioners  
**FROM:** Donald S. Fisher, County Manager  
**DATE:** July 14, 2017  
**RE:** Fiscal Year 2018 (FY18) Recommended Budget

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Please find attached the Recommended FY18 Budget for Osceola County. The County is experiencing many positive signs that the economy is in an upward path as property valuations increased by 9.27% over FY17 valuations. Overall, the proposed Recommended FY18 budget decreased from the Adopted FY17 Budget by \$151,301,691, to a Recommended FY18 Budget of **\$1,009,518,697**. 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.

**Strategic Planning:**

The compilation of a new Recommended Budget begins in March and April of the current Fiscal Year (FY) for a new FY that does not begin until October 1<sup>st</sup>. As such, a lot of focus and discussion shifts to the coming Fiscal Year. Using the Strategic Plan as a resource for capturing what has been accomplished, what projects are ongoing and the direction moving forward assists by keeping the conversation open to more than just the budget development for the coming year.

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

- Ribbon cutting ceremony held for the Center for Neovation at NEOCITY
- Partnership with Central Florida Expressway Authority (CFX) to assist Osceola County and Osceola County Expressway Authority (OCX) in constructing toll road segments
- Support and success of the County's Affordable Housing Initiatives (Cameron Preserve Groundbreaking, rapid re-housing, etc.)
- Valencia College Poinciana Campus on schedule to open for the 2017 fall semester
- Ribbon Cutting Ceremony and official opening of the new fire station in Poinciana (Fire Station 64)
- Work began for the construction of a new fire station in Buenaventura Lakes
- Renovations completed at the St. Cloud Library and Hart Memorial Library
- Opening of The Mary Jane Arrington Gym & Aquatic Center in Poinciana
- Inaugural minor league baseball game held for the Florida Fire Frogs
- Support of Health and Education of our citizens (Career Pipeline, Project OPEN, support for STEM, Footsteps to Brilliance, Central Receiving Center, Senior Vision Program, Health Department, etc.)

As mentioned, many projects are ongoing. This is worth noting, because the importance of these items was discussed by the Board as the Priorities and Action Items are reviewed for the new FY. Although the Strategic Plan has not been finalized / approved, there is still time in the budget process to address additional needs. However, in accordance with the ongoing Priorities and Action Plans, the Recommended Budget includes the following specific (or new) items proposed for FY18:

**The Center for Neovation & NEOCITY:**

- a) The Center for Neovation:
  - Remaining funds will be carried over later in the Budget process to finalize the construction
  - General Fund - \$3,000,000 for imec Florida commitment in Operating
- b) NEOCITY:
  - Funds will be carried over later in the Budget process to continue the construction of the Regional Stormwater Pond and site improvements
- c) Funds will be carried over later in the Budget process for the Diversion Wall and Denn John Lane Extension

**Transportation:**

- a) Maintenance & Repaving of Existing Roads:
  - Road Resurfacing: Constitutional Gas Tax Fund & General Fund- \$7.4 million
  - Dirt Road Paving and Surface Treatment: Constitutional Gas Tax Fund & General Fund- \$800,000
  - Hoagland Road- -\$39.4 million
- b) Sidewalk Master Plan:
  - Countywide Sidewalks
    - Mobility Fee Funds - \$34,000
    - FDOT Lap Agreements - \$260,662
  - Remaining funds will be carried over later in the Budget process for current year sidewalk projects
- c) Automated Traffic Monitoring System (ATMS):
  - DOT Metroplan funds - \$226,435
  - Mobility Fee Funds - \$230,000

**Education & Training:**

- a) General Fund support for the following initiatives:
  - \$29,250 for Footsteps 2 Brilliance
  - \$100,000 for Community Vision Project OPEN
  - \$60,000 for Education Foundation's career pipeline for construction

**Affordable Rental Housing, Transition Homeless, Sustainability Plan:**

- a) General Fund & Grant Funding: Continued support of the County's Affordable Housing and Homelessness initiatives - \$952,140
- b) W192 Development Authority: Continued support of 2 dedicated Code Enforcement Officers

**Storm Water:**

- a) Funds remaining for the continuation of the development of a Stormwater Utility program will be included later in the Budget process
- b) Stormwater Projects: Fund 306 - Infrastructure Sales Surtax Fund - \$400,000
- c) Lake & Beach Clean-Up: Fund 104 - Tourist Development Tax Fund - \$975,000

**Healthcare for Citizens:**

- a) General Fund support for the following initiatives:
  - State Mandated Programs - \$8,259,193
  - Non-Mandated Programs - \$979,312
- b) Fund 151- CDBG Fund - \$160,000 for the Osceola County Health Department, BVL After-Hours Clinic

**Employee Pay Adjustments:**

- a) Pending Countywide Non-Union Eligible Employees
- b) Pending Union negotiations for Union Employees

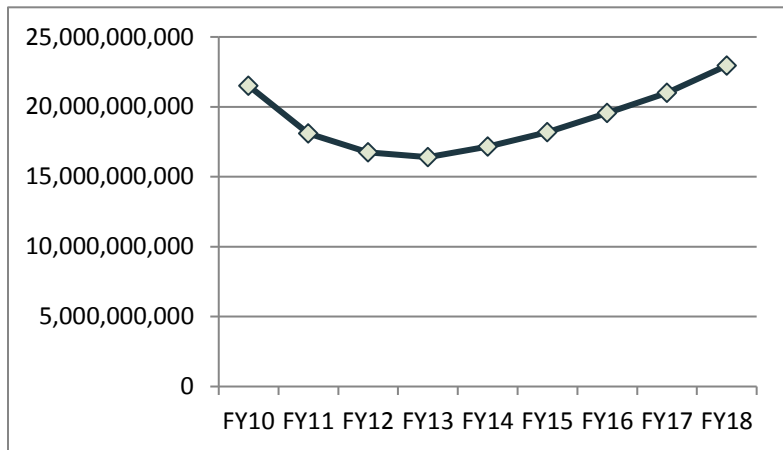
**Housing to Jobs Policy (Sustainability):**

General Fund - Funds will be carried over to complete the County's commitment for a Sustainability Plan.

All Departmental budget requests have been initially reviewed by County Administration prior to inclusion in the FY18 Recommended Budget. Additionally, County Administration is continuing to review program costs and will recommend adjustments, if needed, as the budget process progresses. Other proposed additions will be discussed throughout this memorandum and Budget Book. In addition, staff monitors progress / successes of the budget during the new Fiscal Year. Expenditures with direct ties to the Strategic Plan, however, will be tracked and reported on separately. This is to ensure that staff appropriately carries out the directives of the Board of County Commissioners (BOCC).

**Impacts to Revenues:**

Although the County experienced an increase in the valuations for FY18, property values have yet to reach pre-recession levels. It is, however, the 5<sup>th</sup> year in a row of a positive trend. Thus the relationship between values and Ad Valorem revenues results in an increase without a change to the millage rates. As a result, the Proposed Millage Rates for FY18 are not being recommended to change from the FY17 Adopted Budget.



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

TAXING ENTITY:	FY17	FY17	FY18	FY18	FY18 – FY17:
	MILLAGE:	ADOPTED:	PROPOSED MILLAGE:	RECOMMENDED:	
General Fund	6.7000	\$ 140,722,639	6.7000	\$ 153,771,217	\$ 13,048,578
Library	0.3000	\$ 6,329,217	0.3000	\$ 6,914,756	\$ 585,539
EMS	1.0682	\$ 17,202,146	1.0682	\$ 18,819,142	\$ 1,616,997
Environ. Land	0.0500	\$ 1,054,870	0.0500	\$ 1,152,459	\$ 97,590
			<b>TOTALS:</b>		<b>\$ 15,348,703</b>

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 other major revenue sources have also increased as shown on the next page. Some specific areas reflecting increases include the Tourist Development Taxes, Utility Taxes, and Local Government Half Cent Sales Tax. Overall trends have resulted in minimal changes in Communication Services Taxes, Infrastructure Sales Surtax as well as State Shared Revenues.

Over the next month, these revenue sources will continue to be reviewed as the County projects revenues conservatively. This practice has been a factor in maintaining the County’s credit rating. Any adjustments to the below recommended revenues, based on additional information received, will be communicated to the Board.

REVENUE SOURCE:	FY17 ADOPTED:	FY18	
		RECOMMENDED:	VARIANCE:
Tourist Development Taxes	\$ 44,750,122	\$ 52,061,666	\$ 7,311,544
Utility Service Taxes-Electric	\$ 14,311,177	\$ 15,950,577	\$ 1,639,400
Second Local Option Fuel	\$ 8,757,208	\$ 8,557,534	\$ (199,674)
1-6 Cents Local Opt Fuel	\$ 7,144,942	\$ 7,011,325	\$ (133,617)
Local Gov't ½ Cent Sales Tax	\$ 20,288,072	\$ 21,372,071	\$ 1,083,999
Communication Service Tax	\$ 5,793,129	\$ 6,113,850	\$ 320,721
Infrastructure Sales Surtax	\$ 29,884,494	\$ 30,118,426	\$ 233,932
State Shared Revenues	\$ 7,705,141	\$ 7,734,320	\$ 29,179

**Impacts to Expenditures:**

There is an overall decrease of 13% largely a result of the expenditures for capital projects not being included at this time resulting in a current decrease in Capital Outlay of (-\$151,301,691). 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.

The most significant adjustments in operating include increases in Repair & Maintenance for Information Technology, traffic lights and lakes clean-up. Other Contractual Services increased, largely due to the Osceola CVB's allocation as a result of anticipated higher TDT collections.

Personal Services increased due to a number of factors. There was an increase in Health Insurance expenses for both the County and its employees. In addition, while Health, Dental and ancillary Insurance product rates and plans have been updated, 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.

In accordance with the County's adopted Budget Growth Policy, new positions requested are to meet an underserved need, increase efficiency in operations, and respond to increases in service demand and/or to assist the County in meeting the Strategic Plan. Position requests continue to be reviewed by the County Manager and will be included later in the budget process for consideration if they adhere to the Policy and are determined to meet all of the requirements.

**Capital Improvement Program:**

The Recommended Budget includes much needed, but minimal, capital requests for projects such as improvements at OHP, Hoagland Blvd Phase 2 & 3, Neptune Rd Phase 3 & 4, Simpson Rd Phase 2 & 3, Traffic controls & signals, Reunion Fire Station, stormwater and bridge

improvements, etc. As mentioned previously, the Final Budget for FY18 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 each fund; 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 FY17 was \$288,591,452 while the Recommended FY18 Budget is **\$290,595,103** which is an increase of \$2,003,651. This includes the sub-fund for the Designated Ad Valorem Tax (DAT) for \$5,433,593. Revenues are increasing for FY18, the overall increase in Ad Valorem (more than \$13 million) revenue available for General Fund obligations is appropriated to meet the obligations for the Designated Ad Valorem Tax, East and West 192 Tax Increment Funds (TIFs), and the Cities CRA's. Those commitments along with increases for the Constitutionals, Health Insurance, and Medicaid/HCRA, and a reduction in Fund Balance has essentially 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, Permits, Fees & Special Assessments which includes the projections for Community Development fees and Local Government Half-Cent Sales Tax in the Intergovernmental Revenue Category. These increases are offset by reductions in Charges for Services related to revenue for the Court and Corrections Department which have been projected lower than last year and also a reduction in Miscellaneous Revenues.

On the expense side, Personal Services was updated with new rates for Health, Dental, Retirement, Workers Compensation and other ancillary product rates. It should be noted that the net impact of the Personal Services increases is mitigated in part due to positions being reallocated to the Transportation and Transit Department in the Second Local Option Fuel Tax Fund. Operating Expenses increased due to increases in Medicaid/HCRA, legal fees, other contractual services for Community Development and Strategic Initiatives, Repair & Maintenance of County maintained facilities, as well as support of IT Applications and Infrastructure and anticipated debt service costs.

Transfers Out is increasing due to funding obligations for the constitutionals, West 192 Development Authority, as well as, the debt service for the Center for Neovation. In addition, the General Fund supports the operations of the Transportation & Transit Department in the Second Local Option Fuel Tax Fund, Transportation Trust Fund and Constitutional Gas Tax Fund. Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per Policy



(2 months Personal Services, Operating and Transfers) with Reserves for Contingency at the same level as the FY17 Adopted Budget.

SPECIAL REVENUE FUNDS:

The County has 45 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 FY17 was \$412,158,512 while the Recommended FY18 Budget is **\$405,511,540** which represents a decrease (\$6,646,972). Revenues are decreasing largely due to the LAP agreements not being included at this time; they will be part of the carry forwards for the capital projects included later in the budget process to ensure the estimates are as accurate as possible. Library, Environmental Land-Maintenance and Countywide Fire Rescue Funds have increases in Ad Valorem. Other Taxes include increases in Tourist Development Taxes, which were offset by decreases in Fuel Taxes. Other Sources decreased as it includes only the estimated balance forward for the RIDA Phase II bond proceeds, remaining project funds will be carried forward later on in the budget process.

Personal Services increased by \$3.34 million due to Health Insurance, Retirement, and Worker's Compensation rates and cost related to the positions that moved from the General Fund to the Second Local Option Fuel Tax Fund mentioned above. Operating Expenses have increased \$5,912,110 largely due to the increase in the Osceola CVB allocation as a result of a projected increase in TDT Tax revenue. Capital Outlay decreased \$39,767,381 as the capital projects have not yet been included to ensure the estimates are as accurate as possible.

Transfers Out increased as it includes funds to support the capital projects in Fund 331- Fire Capital Fund to support the Fire Training Facility and Fire/EMS Equipment. Reserves were established per Budget Policy, with an increase in Reserves Stability in Fund 104- Tourist Development Tax Fund, Fund 106 – 6<sup>th</sup> Cent TDT Fund, Fund 134- Fire Rescue Fund and Fund 148- Building Fund. Both Reserves – Restricted and Reserves – Stability decreased from FY17 Adopted Budget.

DEBT SERVICE FUNDS:

The overall Adopted Budget for FY17 was \$87,458,754 while the Recommended FY18 Budget for the Debt Service Funds total **\$91,793,922**. The 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.

CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds are being proposed to decrease by - \$150,800,024 million dollars with a total of **\$87,012,135** for FY18. This decrease is reflected in Fund Balance and corresponds to the decrease to Capital Outlay expenditures. 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.

ENTERPRISE FUNDS:

The County has three Enterprise Funds – Landfill/Solid Waste, Osceola Parkway and Poinciana Parkway. These Funds operate similar to a business and operate off of the fees they generate. The Enterprise Funds are proposed to decrease by \$2,274,920 for a total budget of **\$79,476,926**.

INTERNAL SERVICE FUNDS:

Osceola County currently has six Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement rate. These funds will be adjusted over the next month. Health and Dental insurance rates have been adjusted, while other Employee Benefit Insurance rates have remained unchanged from FY17. 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. As a result, these are often the last funds to be truly finalized during the entire budget process

**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 while specifically addressing the Action Items in the County's Strategic Plan. Through the leadership of the Board and efforts of our partners, I believe we were able to submit a budget for Fiscal Year 2018 that still provide services to the citizens with minimal impact to taxes.

## GENERAL FUND GROUP

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	126,021,221	140,722,639	140,722,639	135,711,189	153,771,217	13,048,578
PY Delinquent Ad Valorem Tax	77,940	31,000	31,000	51,847	52,000	21,000
Other Taxes	19,900,031	19,243,745	19,243,745	11,953,215	21,245,041	2,001,296
Permits, Fees & Special Assessments	5,278,839	4,611,010	4,611,010	4,772,311	5,775,452	1,164,442
Intergovernmental Revenue	29,626,900	31,058,606	31,413,737	20,001,361	32,097,931	1,039,325
Charges For Services	2,485,791	2,925,629	2,925,629	1,770,294	2,323,203	-602,426
Judgment, Fines & Forfeits	1,184,530	1,223,739	1,223,739	897,048	1,160,643	-63,096
Miscellaneous Revenues	5,972,008	2,182,809	2,837,128	2,301,620	2,077,096	-105,713
Less 5% Statutory Reduction	0	-10,056,709	-10,056,709	0	-10,889,965	-833,256
Transfers In	10,142,866	15,131,569	15,146,972	11,226,488	16,276,249	1,144,680
Other Sources	3,782,106	2,256,000	2,260,746	5,497	2,256,000	0
Fund Balance	0	79,261,415	84,731,188	0	64,450,236	-14,811,179
<b>Total</b>	<b><u>204,472,232</u></b>	<b><u>288,591,452</u></b>	<b><u>295,090,824</u></b>	<b><u>188,690,870</u></b>	<b><u>290,595,103</u></b>	<b><u>2,003,651</u></b>
<b>Expenditures</b>						
Personal Services	54,846,408	57,935,578	58,174,616	44,195,734	57,857,927	-77,651
Operating Expenses	47,276,827	59,225,545	63,547,717	38,748,389	63,181,694	3,956,149
Capital Outlay	2,587,023	3,695,044	4,387,030	1,396,400	4,157,472	462,428
Grants and Aids	5,418,879	8,759,087	8,796,587	5,296,830	8,135,087	-624,000
Transfers Out	96,295,903	106,259,682	105,969,494	95,498,829	107,218,802	959,120
Reserves - Operating	0	42,557,989	41,674,300	0	43,075,018	517,029
Reserves - Capital	0	518,789	559,309	0	117,788	-401,001
Reserves - Assigned	0	5,691,809	5,711,138	0	2,692,138	-2,999,671
Reserves - Restricted	0	69,510	69,510	0	69,510	0
Reserves - Stability	0	3,878,419	6,201,123	0	4,089,667	211,248
<b>Total</b>	<b><u>206,425,040</u></b>	<b><u>288,591,452</u></b>	<b><u>295,090,824</u></b>	<b><u>185,136,181</u></b>	<b><u>290,595,103</u></b>	<b><u>2,003,651</u></b>

## SPECIAL REVENUE FUND GROUP

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	22,933,126	25,637,618	25,637,618	24,375,292	28,054,638	2,417,020
PY Delinquent Ad Valorem Tax	7,452	50,000	50,000	5,993	11,000	-39,000
Other Taxes	64,112,199	62,689,755	62,689,755	39,819,180	69,635,872	6,946,117
Permits, Fees & Special Assessments	51,546,413	54,835,953	54,835,953	52,576,712	58,968,421	4,132,468
Intergovernmental Revenue	25,480,208	52,883,189	54,337,436	20,604,265	58,989,323	6,106,134
Charges For Services	15,079,794	12,856,740	12,856,740	8,314,126	13,853,422	996,682
Judgment, Fines & Forfeits	1,194,885	1,338,056	1,338,056	878,822	1,084,649	-253,407
Miscellaneous Revenues	3,001,457	1,608,143	1,808,143	2,844,945	3,478,579	1,870,436
Less 5% Statutory Reduction	0	-8,420,060	-8,420,060	0	-9,171,182	-751,122
Transfers In	16,177,082	16,053,173	16,397,884	13,920,748	18,947,865	2,894,692
Other Sources	24,757,563	19,624,159	406,885	20,750	167,667	-19,456,492
Fund Balance	0	173,001,786	222,731,741	0	161,491,286	-11,510,500
<b>Total</b>	<b><u>224,290,179</u></b>	<b><u>412,158,512</u></b>	<b><u>444,670,151</u></b>	<b><u>163,360,834</u></b>	<b><u>405,511,540</u></b>	<b><u>-6,646,972</u></b>
<b>Expenditures</b>						
Personal Services	51,865,192	54,771,706	55,931,714	41,950,028	58,113,517	3,341,811
Operating Expenses	93,795,789	102,774,804	113,117,438	71,448,468	108,686,914	5,912,110
Capital Outlay	23,886,747	96,071,684	100,601,730	31,328,208	56,304,303	-39,767,381
Debt Service	771,916	4,589,653	1,654,916	1,520,885	3,896,705	-692,948
Grants and Aids	212,926	972,961	1,267,283	135,337	945,128	-27,833
Transfers Out	21,099,415	25,063,414	28,121,757	20,878,242	27,337,112	2,273,698
Reserves - Operating	0	34,553,138	40,788,286	0	37,338,020	2,784,882
Reserves - Debt	0	304,269	1,728,196	0	1,750,650	1,446,381
Reserves - Capital	0	25,924,644	24,489,671	0	37,359,894	11,435,250
Reserves - Assigned	0	41,061,880	39,901,880	0	33,901,880	-7,160,000
Reserves - Restricted	0	8,557,547	8,572,733	0	7,785,969	-771,578
Reserves - Stability	0	17,512,812	28,494,547	0	32,091,448	14,578,636
<b>Total</b>	<b><u>191,631,985</u></b>	<b><u>412,158,512</u></b>	<b><u>444,670,151</u></b>	<b><u>167,261,169</u></b>	<b><u>405,511,540</u></b>	<b><u>-6,646,972</u></b>

## DEBT SERVICE FUND GROUP

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	3,238,802	3,012,707	3,012,707	3,272,068	3,450,463	437,756
PY Delinquent Ad Valorem Tax	1,468	0	0	740	0	0
Permits, Fees & Special Assessments	679,497	654,698	654,698	586,638	649,165	-5,533
Intergovernmental Revenue	2,264,280	2,556,004	2,056,000	3,059,169	2,029,744	-526,260
Miscellaneous Revenues	99,894	114,795	114,795	156,645	108,290	-6,505
Less 5% Statutory Reduction	0	-314,729	-289,122	0	-311,882	2,847
Transfers In	36,729,030	35,396,159	35,443,159	34,611,239	34,710,783	-685,376
Other Sources	46,085,502	0	0	0	0	0
Fund Balance	0	46,039,120	46,205,591	0	51,157,359	5,118,239
<b>Total</b>	<b>89,098,473</b>	<b>87,458,754</b>	<b>87,197,828</b>	<b>41,686,499</b>	<b>91,793,922</b>	<b>4,335,168</b>
<b>Expenditures</b>						
Operating Expenses	63,857	57,227	57,227	57,227	65,672	8,445
Debt Service	84,354,862	40,158,726	40,173,664	41,206,529	41,018,997	860,271
Transfers Out	3,587,088	0	4,959	0	4,275,875	4,275,875
Reserves - Debt	0	47,242,801	46,961,978	0	46,433,378	-809,423
<b>Total</b>	<b>88,005,807</b>	<b>87,458,754</b>	<b>87,197,828</b>	<b>41,263,756</b>	<b>91,793,922</b>	<b>4,335,168</b>

## CAPITAL PROJECTS FUND GROUP

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	28,870,994	29,884,494	29,884,494	17,516,383	30,118,426	233,932
Intergovernmental Revenue	456,335	15,386,961	15,737,297	16,196	0	-15,386,961
Miscellaneous Revenues	727,913	33,697,890	33,927,490	746,821	200,000	-33,497,890
Less 5% Statutory Reduction	0	-1,499,119	-1,499,119	0	-1,515,921	-16,802
Transfers In	6,707,895	8,504,086	10,160,918	6,378,065	16,295,694	7,791,608
Other Sources	21,384,750	19,672,830	0	0	7,800,000	-11,872,830
Fund Balance	0	132,165,017	137,253,492	0	34,113,936	-98,051,081
<b>Total</b>	<b><u>58,147,887</u></b>	<b><u>237,812,159</u></b>	<b><u>225,464,572</u></b>	<b><u>24,657,465</u></b>	<b><u>87,012,135</u></b>	<b><u>-150,800,024</u></b>
<b>Expenditures</b>						
Capital Outlay	58,314,431	178,287,957	168,128,485	42,272,430	34,435,321	-143,852,636
Debt Service	1,836,729	1,836,428	3,956,620	3,956,618	3,957,494	2,121,066
Transfers Out	19,846,765	22,055,116	21,998,187	21,364,393	25,053,772	2,998,656
Reserves - Capital	0	31,258,167	27,146,956	0	19,427,870	-11,830,297
Reserves - Assigned	0	4,374,491	4,234,324	0	4,137,678	-236,813
<b>Total</b>	<b><u>79,997,925</u></b>	<b><u>237,812,159</u></b>	<b><u>225,464,572</u></b>	<b><u>67,593,441</u></b>	<b><u>87,012,135</u></b>	<b><u>-150,800,024</u></b>

## ENTERPRISE FUND GROUP

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	14,558,446	14,605,389	14,605,389	14,291,051	15,630,935	1,025,546
Charges For Services	20,718,948	18,322,495	18,322,495	13,572,720	18,463,408	140,913
Miscellaneous Revenues	211,813	2,125,700	2,125,700	249,548	179,968	-1,945,732
Less 5% Statutory Reduction	0	-1,752,679	-1,752,679	0	-1,713,716	38,963
Other Sources	37,394	0	0	0	0	0
Fund Balance	0	48,450,941	52,179,352	0	46,916,331	-1,534,610
<b>Total</b>	<b>35,526,601</b>	<b>81,751,846</b>	<b>85,480,257</b>	<b>28,113,319</b>	<b>79,476,926</b>	<b>-2,274,920</b>
<b>Expenditures</b>						
Personal Services	1,287,280	1,343,296	1,343,296	1,018,318	1,381,122	37,826
Operating Expenses	16,414,564	15,503,930	15,648,838	11,340,844	16,185,948	682,018
Capital Outlay	0	6,020,794	3,785,423	31,031	4,559,596	-1,461,198
Debt Service	1,435,599	11,966,519	11,966,519	1,544,571	11,559,143	-407,376
Other Non Operating Expenses	2,797,631	0	0	3,861,473	0	0
Transfers Out	2,420,398	454,585	465,408	340,939	6,454,353	5,999,768
Reserves - Operating	0	5,380,088	4,419,364	0	3,963,188	-1,416,900
Reserves - Debt	0	12,446,969	12,446,969	0	13,124,950	677,981
Reserves - Capital	0	14,999,830	17,303,884	0	10,377,633	-4,622,197
Reserves - Assigned	0	11,870,993	11,870,993	0	11,870,993	0
Reserves - Stability	0	1,764,842	6,229,563	0	0	-1,764,842
<b>Total</b>	<b>24,355,473</b>	<b>81,751,846</b>	<b>85,480,257</b>	<b>18,137,175</b>	<b>79,476,926</b>	<b>-2,274,920</b>

## INTERNAL SERVICE FUND GROUP

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	0	0	0	2,455	87,215	87,215
Charges For Services	27,667,907	32,204,740	32,204,740	24,386,051	33,643,617	1,438,877
Miscellaneous Revenues	570,834	35,077	41,127	784,269	0	-35,077
Less 5% Statutory Reduction	0	-1,023	-1,023	0	0	1,023
Transfers In	279,804	679,537	1,072,437	509,653	996,938	317,401
Other Sources	0	0	0	7,750	0	0
Fund Balance	0	20,129,334	21,468,851	0	20,401,301	271,967
<b>Total</b>	<b>28,518,545</b>	<b>53,047,665</b>	<b>54,786,132</b>	<b>25,690,178</b>	<b>55,129,071</b>	<b>2,081,406</b>
<b>Expenditures</b>						
Personal Services	1,262,179	1,375,568	1,375,568	1,026,685	1,427,940	52,372
Operating Expenses	26,351,673	28,273,549	30,557,443	20,860,681	30,948,033	2,674,484
Capital Outlay	0	1,043,721	945,041	191,844	461,299	-582,422
Transfers Out	245,693	439,874	439,911	329,906	497,551	57,677
Reserves - Operating	0	192,543	111,660	0	432,915	240,372
Reserves - Capital	0	3,969	0	0	0	-3,969
Reserves - Claims	0	21,718,441	21,356,509	0	21,361,333	-357,108
<b>Total</b>	<b>27,859,545</b>	<b>53,047,665</b>	<b>54,786,132</b>	<b>22,409,115</b>	<b>55,129,071</b>	<b>2,081,406</b>



# OVERVIEW

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# Fund Balance Revenues and Expenditures

## 6B - Recommended Budget

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	285,161,510	285,161,510	0
010-Designated Ad Valorem Tax	5,433,593	5,433,593	0
101-TDT RIDA Tax Bond 2012 Project	7,998,937	7,998,937	0
102-Transportation Trust Fund	19,807,257	19,807,257	0
103-Drug Abuse Treatment Fund	80,017	80,017	0
104-Tourist Development Tax Fund	83,564,771	83,564,771	0
105-Fifth Cent Tourist Development Tax Fund	26,424,377	26,424,377	0
106-Sixth Cent Tourist Development Tax Fund	14,310,549	14,310,549	0
107-Library District Fund	10,106,344	10,106,344	0
109-Law Enforcement Trust Fund	427,667	427,667	0
111-SHIP State Housing Initiative Program	4,166,954	4,166,954	0
112-Emergency(911)Communications	2,728,793	2,728,793	0
115-Court Facilities Fund	10,746,358	10,746,358	0
118-Homeless Prevention & Rapid Rehousing	427,318	427,318	0
122-NEIGHBORHOOD STABIL PROGRAM 3	110,326	110,326	0
123-TDT Ref & Imp 2012 Project	70,965	70,965	0
124-Environmental Land Acquisitions	0	0	0
125-Environmental Land Maintenance	2,482,870	2,482,870	0
128-Subdivision Pond MSBU	885,460	885,460	0
129-Street Lighting MSBU	409,574	409,574	0
130-Court Related Technology Fund	1,287,894	1,287,894	0
134-Countywide Fire Fund	90,039,584	90,039,584	0
136-Homestead Foreclosure Mediation Fund	121,894	121,894	0
137-HOME Fund	750,000	750,000	0
139-Criminal Justice Training	82,839	82,839	0
141-Boating Improvement Fund	234,748	234,748	0
142 - Mobility Fee East Zone	2,382,183	2,382,183	0
143 - Mobility Fee West Zone	12,453,595	12,453,595	0
145 - Red Light Cameras	521,089	521,089	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	1,124,395	1,124,395	0
148-Building Fund	20,317,749	20,317,749	0
149-East 192 CRA	476,788	476,788	0
150-West 192 Development Authority	6,133,389	6,133,389	0
151-CDBG Fund	1,486,387	1,486,387	0
152-Muni Svcs Tax Units MSTU Fund	1,500,498	1,500,498	0
153-Muni Svcs Benefit Units MSBU Fund	77,136	77,136	0
154-Constitutional Gas Tax Fund	9,872,085	9,872,085	0
155-West 192 MSBU Phase I	3,781,937	3,781,937	0
156-Federal And State Grants Fund	32,400,513	32,400,513	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
158-Intergovernmental Radio Communications	2,496,485	2,496,485	0
168-Section 8 Fund	14,820,508	14,820,508	0
177-Fire Impact Fee Fund	2,757,536	2,757,536	0
178-Parks Impact Fee Fund	4,775,035	4,775,035	0
180-Inmate Welfare Fund	1,090,825	1,090,825	0
187-Road Impact Fee Poinciana Overlay	0	0	0
189 - Second Local Option Fuel Tax Fund	9,777,911	9,777,911	0
201-Limited GO Refunding Bonds, Series 2015	1,343,821	1,343,821	0
202-D/S Sales Tax Rev 2009	2,409,300	2,409,300	0
204-TDT Tax Bonds Series 2012	2,448,479	2,448,479	0
210-W 192 Phase IIC	864,795	864,795	0
211 - Sales Tax Revenue Bonds Series 2015A	4,764,404	4,764,404	0
234-Ltd GO Bonds 2006	827,444	827,444	0
235-Infra Sales Surtax Series 2007	9,641,025	9,641,025	0
236-Capital Improvement Bond Series 2009	24,751,819	24,751,819	0
237-Sales Tax Ref Rev Bonds Series 2010	16,245,925	16,245,925	0
238-GO Bonds 2010	3,955,311	3,955,311	0
239-Infra S Tax Rev Refunding 2011	7,076,739	7,076,739	0
240-TDT Ref & Imp 2012 Debt Svc	9,644,297	9,644,297	0
241-Infrastructure Sales Surtax Series 2015	1,579,204	1,579,204	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	2,534,682	2,534,682	0
243-DS TDT Rev Bond Series 2016	3,706,677	3,706,677	0
306-Local Option Sales Tax Fund	48,529,556	48,529,556	0
315-Gen Cap Outlay Fund	26,616,436	26,616,436	0
326-Trans Imp Fee Capital Funds	0	0	0
327-Infrastructure & Equipment Capital Fund	0	0	0
328 - Special Purpose Capital Fund	0	0	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	0	0	0
331-Countywide Fire Capital Fund	11,866,143	11,866,143	0
401-Solid Waste Fund	44,677,003	44,677,003	0
407-Osceola Parkway	23,826,048	23,826,048	0
408-Poinciana Parkway	10,973,875	10,973,875	0
501-Workers Comp Internal Service Fund	10,844,492	10,844,492	0
502-Property & Casualty Insurance Internal Service Fund	7,735,930	7,735,930	0
503-Dental Insurance Internal Service Fund	1,297,136	1,297,136	0
504-Health Insurance Internal Service Fund	29,733,273	29,733,273	0
505-Life, LTD, Vol. Life Internal Service Fund	1,092,858	1,092,858	0
510-Fleet Internal Service Fund	4,425,382	4,425,382	0

## Fund Balance Revenues and Expenditures

Total Budget	1,009,518,697	1,009,518,697	0
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## COUNTYWIDE BUDGET SUMMARY

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	152,193,149	169,372,964	169,372,964	163,358,549	185,276,318	15,903,354
PY Delinquent Ad Valorem Tax	86,859	81,000	81,000	58,579	63,000	-18,000
Other Taxes	112,883,224	111,817,994	111,817,994	69,291,233	121,086,554	9,268,560
Permits, Fees & Special Assessments	72,063,195	74,707,050	74,707,050	72,226,713	81,023,973	6,316,923
Intergovernmental Revenue	57,827,723	101,884,760	103,544,470	43,680,990	93,116,998	-8,767,762
Charges For Services	65,952,440	66,309,604	66,309,604	48,043,192	68,283,650	1,974,046
Judgment, Fines & Forfeits	2,379,416	2,561,795	2,561,795	1,775,871	2,245,292	-316,503
Miscellaneous Revenues	10,583,919	39,764,414	40,854,383	7,083,847	6,043,933	-33,720,481
Less 5% Statutory Reduction	0	-22,044,319	-22,018,712	0	-23,602,666	-1,558,347
Transfers In	70,036,677	75,764,524	78,221,370	66,646,193	87,227,529	11,463,005
Other Sources	96,047,315	41,552,989	2,667,631	33,997	10,223,667	-31,329,322
Fund Balance	0	499,047,613	564,570,215	0	378,530,449	-120,517,164
<b>Total</b>	<b><u>640,053,917</u></b>	<b><u>1,160,820,388</u></b>	<b><u>1,192,689,764</u></b>	<b><u>472,199,164</u></b>	<b><u>1,009,518,697</u></b>	<b><u>-151,301,691</u></b>
<b>Expenditures</b>						
Personal Services	109,261,059	115,426,148	116,825,194	88,190,765	118,780,506	3,354,358
Operating Expenses	183,902,711	205,835,055	222,928,663	142,455,609	219,068,261	13,233,206
Capital Outlay	84,788,201	285,119,200	277,847,709	75,219,913	99,917,991	-185,201,209
Debt Service	88,399,105	58,551,326	57,751,719	48,228,604	60,432,339	1,881,013
Grants and Aids	5,631,805	9,732,048	10,063,870	5,432,167	9,080,215	-651,833
Other Non Operating Expenses	2,797,631	0	0	3,861,473	0	0
Transfers Out	143,495,262	154,272,671	156,999,716	138,412,309	170,837,465	16,564,794
Reserves - Operating	0	82,683,758	86,993,610	0	84,809,141	2,125,383
Reserves - Debt	0	59,994,039	61,137,143	0	61,308,978	1,314,939
Reserves - Capital	0	72,705,399	69,499,820	0	67,283,185	-5,422,214
Reserves - Claims	0	21,718,441	21,356,509	0	21,361,333	-357,108
Reserves - Assigned	0	62,999,173	61,718,335	0	52,602,689	-10,396,484
Reserves - Restricted	0	8,627,057	8,642,243	0	7,855,479	-771,578
Reserves - Stability	0	23,156,073	40,925,233	0	36,181,115	13,025,042
<b>Total</b>	<b><u>618,275,775</u></b>	<b><u>1,160,820,388</u></b>	<b><u>1,192,689,764</u></b>	<b><u>501,800,837</u></b>	<b><u>1,009,518,697</u></b>	<b><u>-151,301,691</u></b>

# GENERAL FUND

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## FUND 001 – GENERAL FUND SUMMARY

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### TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This fund is the largest in the County which supports the operations of numerous departments such as our constitutional officers, corrections, community development, economic development, court administration, human services, facilities management, corrections, IT, human resources and animal services. The General Fund's Recommended Budget is \$285,161,510 which represents an increase of 0.35% over the FY17 Adopted Budget.

A total of 774.92 FTEs are supported by the General Fund which is a decrease of 8.92 FTEs from the FY17 Adopted Budget. This reduction is due to the reorganization and reallocation of several positions from the Customer Care and Strategic Initiative Departments to the Building Fund, West 192 and Osceola Parkway Funds. Overall Personal Services decreased slightly from the FY17 Adopted Budget due to the above referenced reorganization and reallocations which was offset by Retirement and Workers' Compensation rates set by the State, Health and other ancillary Insurances which will be updated after open enrollment.

The Operating budget represents an increase of 6.68% or \$3,956,149 when compared to the FY17 Adopted Budget. This increase is impacted by various maintenance projects such as roof replacements, HVAC replacement at the Health Department and the addition of new mowing locations. Operating also includes an increase for mandated Medicaid and software upgrades such as SunGard One Solution (integrated financial software). The Operating budget also includes some specific funding for the Baker Act, transit shelter, Juvenile Justice Detention (DJJ) state share obligation, Health Care Responsibility Act (HCRA), as well as unfunded mandates such as burials and cremations. Funding is also provided for the County's tax increment obligations for the cities, the East 192, West 192, and new for FY18 is the Vine Street CRA.

Capital Outlay increased \$462,428 compared to the FY17 Adopted Budget primarily due to the inclusion of capital projects for the Jail with a slight decrease to Transfers Out.

Operating Reserve levels are set at 2 months of operation, to offset timing of revenue receipts and short-term cash flow variations and includes 3% for contingency, which is budgeted at the same level as the FY17 Adopted Budget, to respond to unanticipated needs and emergencies in the upcoming year.

Overall, the FY18 Recommended Budget reflects a slight increase over the FY17 Adopted Budget.

## REVENUES

The General Fund functions are primarily funded with taxes and governmental fees. The main revenue source comes from Ad Valorem, which represents a 9.27% increase over the FY17 Adopted Budget and equates to an increase of \$13M in revenues, however, this amount is reduced by the amount of funding obligated to the East and West 192 Tax increment Funds (TIFs) in the amount of \$4.4M and an allocation to the Designated Ad Valorem Tax in the amount of \$5.4M which are recorded as an expense in the General Fund, therefore, is a reduction in Ad Valorem revenue in FY18. Other revenue sources such as Charges for Services are projected to decrease 20.6% while Communication Services Tax, State Shared Revenues and Local Government Half-Cent Sales Tax are projected to increase 5.5%, 0.38% and 5.3% respectively. This Fund also receives additional revenues from Fund Balance and Transfers In from other Funds.



## 001-GENERAL FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	126,021,221	140,722,639	140,722,639	135,711,189	153,771,217	13,048,578
PY Delinquent Ad Valorem Tax	77,940	31,000	31,000	51,847	52,000	21,000
Other Taxes	19,900,031	19,243,745	19,243,745	11,953,215	21,245,041	2,001,296
Permits, Fees & Special Assessments	5,278,839	4,611,010	4,611,010	4,772,311	5,775,452	1,164,442
Intergovernmental Revenue	29,626,900	31,058,606	31,413,737	20,001,361	32,097,931	1,039,325
Charges For Services	2,485,791	2,925,629	2,925,629	1,770,294	2,323,203	-602,426
Judgment, Fines & Forfeits	1,184,530	1,223,739	1,223,739	897,048	1,160,643	-63,096
Miscellaneous Revenues	5,972,008	2,182,809	2,837,128	2,301,620	2,077,096	-105,713
Less 5% Statutory Reduction	0	-10,056,709	-10,056,709	0	-10,889,965	-833,256
Transfers In	10,142,866	10,701,395	10,716,798	7,903,858	10,842,656	141,261
Other Sources	3,782,106	2,256,000	2,260,746	5,497	2,256,000	0
Fund Balance	0	79,261,415	84,731,188	0	64,450,236	-14,811,179
<b>Total</b>	<b><u>204,472,232</u></b>	<b><u>284,161,278</u></b>	<b><u>290,660,650</u></b>	<b><u>185,368,239</u></b>	<b><u>285,161,510</u></b>	<b><u>1,000,232</u></b>
<b>Expenditures</b>						
Personal Services	54,846,408	57,935,578	58,174,616	44,195,734	57,857,927	-77,651
Operating Expenses	47,276,827	59,225,545	63,547,717	38,748,389	63,181,694	3,956,149
Capital Outlay	2,587,023	3,695,044	4,387,030	1,396,400	4,157,472	462,428
Grants and Aids	5,418,879	8,759,087	8,796,587	5,296,830	8,135,087	-624,000
Transfers Out	96,295,903	101,829,508	101,539,320	92,176,198	101,785,209	-44,299
Reserves - Operating	0	42,557,989	41,674,300	0	43,075,018	517,029
Reserves - Capital	0	518,789	559,309	0	117,788	-401,001
Reserves - Assigned	0	5,691,809	5,711,138	0	2,692,138	-2,999,671
Reserves - Restricted	0	69,510	69,510	0	69,510	0
Reserves - Stability	0	3,878,419	6,201,123	0	4,089,667	211,248
<b>Total</b>	<b><u>206,425,040</u></b>	<b><u>284,161,278</u></b>	<b><u>290,660,650</u></b>	<b><u>181,813,551</u></b>	<b><u>285,161,510</u></b>	<b><u>1,000,232</u></b>

## DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

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### TRENDS & ISSUES

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

Personal Services supports 15.5 FTEs which is a reduction of .5 from the FY17 Adopted Budget. Personal Services increased \$37,212 due to the following, which was offset by the reduction in FTE:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased slightly over the FY17 Adopted Budget.

Overall, this budget increased 1.2%, or \$32,361 over the FY17 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.

**1211 - BOCC / COUNTY MANAGER'S OFFICE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5110000 - Executive Salaries	385,053	382,130	386,790	278,489	386,790	4,660
5120000 - Regular Salaries And Wages	714,721	827,398	816,689	552,258	810,034	-17,364
5120002 - Disaster Relief	0	0	0	2,921	0	0
5122000 - Car Allowance	11,910	11,088	11,088	7,784	11,088	0
5123000 - Exec Insurance Supplemental	4,289	0	0	3,374	0	0
5124000 - Exec Deferred Compensation	39,860	0	0	30,133	0	0
5130001 - Vacancy Factor	0	-21,165	-21,165	0	-20,947	218
5140000 - Overtime	108	0	0	111	0	0
5150300 - Class C Meals	0	0	0	76	0	0
5160000 - Compensated Annual Leave	44,080	0	0	21,967	0	0
5160010 - Compensated Ann Leave Payoff	22,115	0	0	3,963	0	0
5160020 - Compensated Admin Leave	11,781	0	0	9,710	0	0
5170000 - Compensated Sick Leave	5,730	0	0	10,645	0	0
5170010 - Compensated Sick Leave Payoff	18,475	0	0	7,926	0	0
5170020 - Sick Bank Leave	0	0	0	5,933	0	0
5210000 - Fica Taxes	81,910	92,522	91,702	63,043	91,559	-963
5220000 - Retirement Contributions	301,715	256,047	255,242	203,370	300,109	44,062
5220001 - Retirement Contr 401A	11,500	0	0	8,500	0	0
5230000 - Health Insurance	138,884	181,806	181,806	127,353	188,085	6,279
5231000 - Life Insurance	1,339	1,137	1,127	1,067	1,126	-11
5232000 - Dental Insurance	3,688	4,302	4,302	3,121	4,350	48
5233000 - Lt Disability Insurance	1,840	1,997	1,979	1,400	1,978	-19
5233100 - St Disability Insurance	3,455	2,552	2,528	2,645	2,524	-28
5240000 - Workers' Compensation	2,993	2,781	2,756	2,033	3,111	330
<b>Personal Services:</b>	<b>\$1,805,446</b>	<b>\$1,742,595</b>	<b>\$1,734,844</b>	<b>\$1,347,821</b>	<b>\$1,779,807</b>	<b>\$37,212</b>

**1211 - BOCC / COUNTY MANAGER'S OFFICE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	2,250	0	0	0	0	0
5340000 - Other Contractual Services	0	7,500	6,200	0	7,500	0
5400000 - Travel And Per Diem	31	6,350	6,350	383	6,750	400
5400003 - Travel & Per Diem- BCC	31,292	36,900	36,900	28,315	38,696	1,796
5410000 - Communications	2,890	5,000	5,000	2,092	5,000	0
5420000 - Freight & Postage Services	1,120	1,875	1,875	286	1,875	0
5450000 - Insurance	7,343	8,797	8,797	8,797	6,098	-2,699
5450003 - Bonded Insurance	0	658	658	0	0	-658
5460000 - Repair & Maintenance Svcs	2,791	3,200	3,200	1,535	3,250	50
5470000 - Printing And Binding	278	3,100	3,100	1,895	3,450	350
5480000 - Promotional Activities	80	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	4,527	500	500	-3,652	500	0
5490501 - OH-Workers' Compensation	3,054	3,844	3,844	3,844	3,720	-124
5490502 - OH-Property & Liability Insuranc	1,027	1,436	1,436	1,436	712	-724
5490503 - OH-Dental Insurance	1,442	713	713	713	690	-23
5490504 - OH-Health Insurance	4,356	3,084	3,084	3,084	2,985	-99
5490505 - OH-Life/AD&D, STD, LTD	1,280	1,744	1,744	1,744	1,635	-109
5511000 - Office Supplies	5,285	4,500	4,500	3,978	4,500	0
5512000 - Office Equipment	2,007	2,350	2,350	1,364	750	-1,600
5520000 - Operating Supplies	5,246	9,000	9,000	4,317	8,500	-500
5520020 - Computer Hardware, Non-Capit.	0	1,600	1,600	0	0	-1,600
5540000 - Books,pubs,subs & Membership	7,403	9,200	9,200	7,577	9,200	0
5540103 - Books, Pubs, Subs, Membership	39,500	42,805	42,805	38,004	43,694	889
5541000 - Registration Fees	5,330	4,025	4,025	848	3,825	-200
5541003 - Registration Fee- BCC	6,034	13,650	13,650	11,140	13,650	0
5940000 - Other Non Operating Interest	492	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$135,057</b>	<b>\$171,831</b>	<b>\$170,531</b>	<b>\$117,700</b>	<b>\$166,980</b>	<b>-\$4,851</b>
<b>Capital Outlay:</b>						
5670000 - Works of Arts/Collections	0	0	1,300	1,300	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	5,000	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,945,503</b>	<b>\$1,914,426</b>	<b>\$1,906,675</b>	<b>\$1,466,821</b>	<b>\$1,946,787</b>	<b>\$32,361</b>

**2192 - MEDICAL EXAMINER**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	850,411	885,163	885,163	442,581	885,163	0
<b>Operating Expenses:</b>	<b>\$850,411</b>	<b>\$885,163</b>	<b>\$885,163</b>	<b>\$442,581</b>	<b>\$885,163</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$850,411</b>	<b>\$885,163</b>	<b>\$885,163</b>	<b>\$442,581</b>	<b>\$885,163</b>	<b>\$0</b>

## DEPARTMENT SUMMARY – PUBLIC INFORMATION OFFICE

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### TRENDS & ISSUES

The Public Information Office ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Public Information Office supports 6 FTEs which is an increase of 1 FTE from the FY17 Adopted Budget due to a mid-year addition of the Communications Content Producer position.

Personal Services increased 17% due to the following:

- Due to the mid-year addition of 1 FTE
- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased slightly from the FY17 Adopted Budget

Capital Outlay request is for an Aerial Video/Production Equipment (Teleprompters)

Overall, this budget increased 15.3% over the FY17 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

**1231 - COMMUNITY OUTREACH/PUBLIC INFORMATION OFFICE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	237,787	365,336	414,030	250,457	417,871	52,535
5120002 - Disaster Relief	0	0	0	1,926	0	0
5122000 - Car Allowance	0	3,600	3,600	0	3,600	0
5130001 - Vacancy Factor	0	-6,393	-6,393	0	-7,312	-919
5160000 - Compensated Annual Leave	8,871	0	0	7,154	0	0
5160020 - Compensated Admin Leave	4,860	0	0	3,685	0	0
5170000 - Compensated Sick Leave	3,242	0	0	2,308	0	0
5210000 - Fica Taxes	18,443	27,948	27,948	19,482	31,969	4,021
5220000 - Retirement Contributions	18,687	27,475	27,475	19,968	33,094	5,619
5230000 - Health Insurance	47,590	58,753	58,753	42,934	78,545	19,792
5231000 - Life Insurance	300	344	344	325	392	48
5232000 - Dental Insurance	1,156	1,450	1,450	1,048	1,692	242
5233000 - Lt Disability Insurance	420	602	602	437	689	87
5233100 - St Disability Insurance	775	803	803	808	918	115
5240000 - Workers' Compensation	634	840	840	611	1,086	246
<b>Personal Services:</b>	<b>\$342,764</b>	<b>\$480,758</b>	<b>\$529,452</b>	<b>\$351,142</b>	<b>\$562,544</b>	<b>\$81,786</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	198,000	198,000	0	0	-198,000
5310006 - Legal Fees	0	0	0	121,130	209,300	209,300
5340000 - Other Contractual Services	0	80,000	80,000	80,000	85,100	5,100
5400000 - Travel And Per Diem	686	6,350	6,350	6,607	10,650	4,300
5410000 - Communications	1,598	2,100	2,100	1,654	2,100	0
5420000 - Freight & Postage Services	328	325	325	574	325	0
5450000 - Insurance	1,206	1,356	1,356	1,356	1,737	381
5462000 - Rep & Maint-automotive	117	600	600	98	600	0
5470000 - Printing And Binding	5,579	6,454	6,454	2,485	6,454	0
5480000 - Promotional Activities	7,055	4,000	4,000	8,677	5,000	1,000
5490000 - Oth Current Chgs & Obligations	9,553	9,000	9,000	8,903	12,000	3,000
5490008 - Oth Curr Chgs. Special Event	6,668	10,000	10,000	8,710	20,000	10,000
5490501 - OH-Workers' Compensation	788	1,240	1,240	1,240	1,488	248
5490502 - OH-Property & Liability Insuranc	155	206	206	206	203	-3
5490503 - OH-Dental Insurance	372	230	230	230	276	46
5490504 - OH-Health Insurance	1,124	995	995	995	1,194	199
5490505 - OH-Life/AD&D, STD, LTD	320	545	545	545	654	109
5511000 - Office Supplies	2,048	1,300	1,300	498	1,300	0
5520000 - Operating Supplies	4,205	2,000	2,000	2,816	4,000	2,000
5520010 - Computer Software	679	1,000	1,000	99	2,000	1,000
5521000 - Gas & Oil	46	592	592	44	592	0
5522500 - Food	576	1,000	1,000	1,174	1,000	0
5540000 - Books,pubs,subs & Membership	4,151	7,800	7,800	4,115	7,850	50
5541000 - Registration Fees	195	0	0	0	0	0
5550000 - Training	0	800	800	595	2,000	1,200
<b>Operating Expenses:</b>	<b>\$47,449</b>	<b>\$335,893</b>	<b>\$335,893</b>	<b>\$252,749</b>	<b>\$375,823</b>	<b>\$39,930</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,977	0	0	0	0	0
5644000 - Office Equipment Capital	0	0	0	0	3,000	3,000
<b>Capital Outlay:</b>	<b>\$1,977</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$392,191</b>	<b>\$816,651</b>	<b>\$865,345</b>	<b>\$603,891</b>	<b>\$941,367</b>	<b>\$124,716</b>

## DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT AND BUDGET

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### TRENDS & ISSUES

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

Personal Services supports 13.15 FTEs which is a decrease of 3 FTEs over the FY17 Adopted Budget due to the reallocation of the Grants Compliance Analyst and Contract Compliance Analyst positions and an unfunded FTE which were reallocated to the Business Services Department (cost center 1243). Personal Services decreased 10.72%, or \$134,658 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased slightly due to trends.

Capital Outlay is not requested for FY18.

Overall, this budget decreased 10.75%, or \$139,774 over the FY17 Adopted Budget.

### REVENUES

This department is funded by the General Fund. However, it also receives funding from the Municipal Service Taxing Units (MSTUs) and Municipal Service Benefits Units (MSBUs) for administrative support. Special Assessments also receives additional revenues from the Common Facilities Districts (CFDs) as well as Independent Special Districts to help offset the cost of services provided.



**1241 - OFFICE OF MANAGEMENT & BUDGET**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	359,503	544,514	439,391	293,499	453,268	-91,246
5130001 - Vacancy Factor	0	-9,529	-7,689	0	-7,931	1,598
5140000 - Overtime	53	0	0	13	0	0
5160000 - Compensated Annual Leave	25,680	0	0	11,951	0	0
5160010 - Compensated Ann Leave Payoff	2,079	0	0	1,963	0	0
5160020 - Compensated Admin Leave	7,981	0	0	5,295	0	0
5170000 - Compensated Sick Leave	16,461	0	0	11,055	0	0
5210000 - Fica Taxes	30,203	41,655	33,613	24,474	34,674	-6,981
5220000 - Retirement Contributions	42,709	53,786	45,881	33,558	48,920	-4,866
5230000 - Health Insurance	72,246	105,598	84,259	46,932	79,171	-26,427
5231000 - Life Insurance	479	513	399	364	427	-86
5232000 - Dental Insurance	1,736	2,263	1,731	1,244	1,779	-484
5233000 - Lt Disability Insurance	670	899	726	488	748	-151
5233100 - St Disability Insurance	1,238	1,197	877	902	997	-200
5240000 - Workers' Compensation	1,025	1,251	1,009	745	1,179	-72
<b>Personal Services:</b>	<b>\$562,062</b>	<b>\$742,147</b>	<b>\$600,197</b>	<b>\$432,481</b>	<b>\$613,232</b>	<b>-\$128,915</b>
<b>Operating Expenses:</b>						
5410000 - Communications	946	433	433	289	433	0
5420000 - Freight & Postage Services	31	50	50	281	50	0
5450000 - Insurance	4,063	4,497	4,497	4,497	2,483	-2,014
5460000 - Repair & Maintenance Svcs	456	400	400	167	400	0
5470000 - Printing And Binding	0	0	0	10	0	0
5490000 - Oth Current Chgs & Obligations	3,303	3,000	3,000	1,750	3,500	500
5490501 - OH-Workers' Compensation	1,320	2,406	2,406	2,406	1,662	-744
5490502 - OH-Property & Liability Insuranc	522	683	683	683	290	-393
5490503 - OH-Dental Insurance	624	446	446	446	308	-138
5490504 - OH-Health Insurance	1,883	1,931	1,931	1,931	1,333	-598
5490505 - OH-Life/AD&D, STD, LTD	536	1,057	1,057	1,057	731	-326
5511000 - Office Supplies	2,944	1,805	1,805	2,188	2,000	195
5520000 - Operating Supplies	37	0	1,100	144	0	0
5540000 - Books,pubs,subs & Membership	420	540	540	857	980	440
5541000 - Registration Fees	390	680	680	360	680	0
5550000 - Training	794	500	500	1,400	500	0
<b>Operating Expenses:</b>	<b>\$18,270</b>	<b>\$18,428</b>	<b>\$19,528</b>	<b>\$18,466</b>	<b>\$15,350</b>	<b>-\$3,078</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	1,750	1,750	0	0	-1,750
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,750</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$580,332</b>	<b>\$762,325</b>	<b>\$621,475</b>	<b>\$450,947</b>	<b>\$628,582</b>	<b>-\$133,743</b>

## 1242 - SPECIAL ASSESSMENTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	312,502	372,044	372,044	231,317	363,490	-8,554
5130001 - Vacancy Factor	0	-6,511	-6,511	0	-6,362	149
5140000 - Overtime	112	0	0	16	0	0
5160000 - Compensated Annual Leave	17,851	0	0	14,543	0	0
5160010 - Compensated Ann Leave Payoff	5,711	0	0	0	0	0
5160020 - Compensated Admin Leave	3,933	0	0	2,864	0	0
5170000 - Compensated Sick Leave	6,442	0	0	7,657	0	0
5170010 - Compensated Sick Leave Payoff	6,240	0	0	0	0	0
5210000 - Fica Taxes	25,725	28,461	28,461	18,649	27,805	-656
5220000 - Retirement Contributions	33,327	34,751	34,751	24,053	35,615	864
5230000 - Health Insurance	65,462	79,733	79,733	56,243	81,766	2,033
5231000 - Life Insurance	375	350	350	291	341	-9
5232000 - Dental Insurance	1,698	1,630	1,630	1,208	1,726	96
5233000 - Lt Disability Insurance	527	613	613	389	599	-14
5233100 - St Disability Insurance	973	818	818	719	800	-18
5240000 - Workers' Compensation	3,458	2,685	2,685	1,986	3,051	366
<b>Personal Services:</b>	<b>\$484,335</b>	<b>\$514,574</b>	<b>\$514,574</b>	<b>\$359,935</b>	<b>\$508,831</b>	<b>-\$5,743</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	145	0	0	0	0	0
5410000 - Communications	868	672	672	344	672	0
5420000 - Freight & Postage Services	1,959	1,000	1,000	595	1,000	0
5450000 - Insurance	1,753	1,740	1,740	1,740	2,469	729
5460000 - Repair & Maintenance Svcs	874	250	250	212	250	0
5462000 - Rep & Maint-automotive	776	950	950	1,095	1,000	50
5470000 - Printing And Binding	210	0	0	10	0	0
5490000 - Oth Current Chgs & Obligations	2,912	5,000	5,000	2,904	5,000	0
5490501 - OH-Workers' Compensation	1,467	1,599	1,599	1,599	1,599	0
5490502 - OH-Property & Liability Insuranc	225	249	249	249	288	39
5490503 - OH-Dental Insurance	693	296	296	296	296	0
5490504 - OH-Health Insurance	2,093	1,283	1,283	1,283	1,284	1
5490505 - OH-Life/AD&D, STD, LTD	596	703	703	703	702	-1
5511000 - Office Supplies	726	1,805	1,205	1,307	1,805	0
5520000 - Operating Supplies	272	700	700	233	700	0
5521000 - Gas & Oil	5,744	5,406	5,406	3,442	5,000	-406
5541000 - Registration Fees	0	80	80	0	80	0
5550000 - Training	70	500	0	0	500	0
<b>Operating Expenses:</b>	<b>\$21,382</b>	<b>\$22,233</b>	<b>\$21,133</b>	<b>\$16,013</b>	<b>\$22,645</b>	<b>\$412</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	700	700	0	0	-700
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$700</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$700</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$505,716</b>	<b>\$537,507</b>	<b>\$536,407</b>	<b>\$375,948</b>	<b>\$531,476</b>	<b>-\$6,031</b>

## DEPARTMENT SUMMARY – BUSINESS SERVICES

### TRENDS & ISSUES

In Fiscal Year 2017, Cost Center 1243 was renamed to Business Services; formerly called Business Process Improvement (BPI). This office directly supports the BOCC Strategic Plan.

This cost center supports 3.70 FTEs, which is an increase of 1.0 FTE from the FY17 Adopted Budget due to the mid-year addition of the Business Services Manager position. Personal Services increased 16.54% or \$41,285 due to the addition of the above referenced position as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State.
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment.

Operating Expenditures decreased 17.22% or \$3,245 from the FY17 Adopted Budget primarily due to costs associated with the re-alignment of this office.

Overall, the Business Services FY18 Budget increased 14.17% or \$38,040 from the FY17 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

**1243 - BUSINESS SERVICES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	143,835	182,258	217,544	117,067	214,182	31,924
5120002 - Disaster Relief	0	0	0	297	0	0
5130001 - Vacancy Factor	0	-3,190	-3,806	0	-3,748	-558
5140000 - Overtime	1	0	0	0	0	0
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	10,621	0	0	7,891	0	0
5160020 - Compensated Admin Leave	3,222	0	0	3,563	0	0
5170000 - Compensated Sick Leave	9,626	0	0	4,548	0	0
5210000 - Fica Taxes	12,243	13,941	16,557	9,711	16,384	2,443
5220000 - Retirement Contributions	14,342	15,852	18,505	13,306	19,190	3,338
5230000 - Health Insurance	34,520	38,683	29,356	23,231	42,434	3,751
5231000 - Life Insurance	204	172	210	162	202	30
5232000 - Dental Insurance	732	754	851	511	851	97
5233000 - Lt Disability Insurance	284	300	357	216	353	53
5233100 - St Disability Insurance	524	401	591	399	471	70
5240000 - Workers' Compensation	411	419	499	307	556	137
<b>Personal Services:</b>	<b>\$230,565</b>	<b>\$249,590</b>	<b>\$280,664</b>	<b>\$181,215</b>	<b>\$290,875</b>	<b>\$41,285</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	10,000	10,000	0	6,000	-4,000
5400000 - Travel And Per Diem	0	1,000	1,000	0	750	-250
5420000 - Freight & Postage Services	0	100	100	0	150	50
5440000 - Rentals And Leases	1,523	1,800	1,800	1,130	2,130	330
5450000 - Insurance	416	710	710	710	445	-265
5460000 - Repair & Maintenance Svcs	0	500	500	0	200	-300
5470000 - Printing And Binding	3	0	0	440	500	500
5490501 - OH-Workers' Compensation	532	670	670	670	794	124
5490502 - OH-Property & Liability Insuranc	53	108	108	108	52	-56
5490503 - OH-Dental Insurance	250	125	125	125	148	23
5490504 - OH-Health Insurance	758	538	538	538	637	99
5490505 - OH-Life/AD&D, STD, LTD	216	294	294	294	349	55
5511000 - Office Supplies	556	1,000	1,000	54	1,500	500
5540000 - Books,pubs,subs & Membership	315	500	500	22	670	170
5550000 - Training	0	1,500	1,500	0	1,275	-225
<b>Operating Expenses:</b>	<b>\$4,622</b>	<b>\$18,845</b>	<b>\$18,845</b>	<b>\$4,092</b>	<b>\$15,600</b>	<b>-\$3,245</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$235,186</b>	<b>\$268,435</b>	<b>\$299,509</b>	<b>\$185,307</b>	<b>\$306,475</b>	<b>\$38,040</b>

## DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

### TRENDS & ISSUES

The Information Technology 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: I.T. Administration (1244), I.T. Project Management (1245), I.T. Application Support (1246), and I.T. Infrastructure Support (1247).

Personal Services supports 36.7 FTEs, which is a reduction of 2 FTEs from the FY17 Adopted Budget as a result of the Radio Communications Service Technician FTE being reallocated to Fund 158 – Constitutional Gas Tax and staff re-alignment between cost center 1245 – IT Project Management, 1246 – IT Applications Support and 1247 – IT Infrastructure which resulted in the reduction of one FTE for this department. Personal Services increased 1.38% due to the following:

- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating expenditures increased 19.70% from the FY17 Adopted Budget primarily as a result of costs associated with existing software upgrades and customizations (ColdFusion, SunGard One Solution and Osceola.org) and ongoing annual maintenance support costs.

Capital Outlay includes requests for software, computer replacements as a result of the PC Lifetime Management (PCLM) program, servers, network infrastructure and physical security equipment.

Overall, the Information Technology department's FY18 Budget increased 5.47% from the FY17 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.

## 1244 - IT ADMINISTRATION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	399,801	448,079	448,079	310,605	495,556	47,477
5120002 - Disaster Relief	0	0	0	468	0	0
5130001 - Vacancy Factor	0	-7,841	-7,841	0	-8,671	-830
5140000 - Overtime	151	0	0	0	0	0
5160000 - Compensated Annual Leave	25,872	0	0	22,763	0	0
5160020 - Compensated Admin Leave	7,551	0	0	7,767	0	0
5170000 - Compensated Sick Leave	32,204	0	0	15,047	0	0
5210000 - Fica Taxes	33,900	34,278	34,278	25,960	37,910	3,632
5220000 - Retirement Contributions	55,117	55,321	55,321	42,942	62,647	7,326
5230000 - Health Insurance	62,464	67,499	67,499	50,644	72,569	5,070
5231000 - Life Insurance	528	421	421	427	465	44
5232000 - Dental Insurance	1,545	1,508	1,508	1,112	1,508	0
5233000 - Lt Disability Insurance	736	740	740	573	817	77
5233100 - St Disability Insurance	1,359	985	985	1,058	1,090	105
5240000 - Workers' Compensation	1,153	1,030	1,030	820	1,289	259
<b>Personal Services:</b>	<b>\$622,380</b>	<b>\$602,020</b>	<b>\$602,020</b>	<b>\$480,185</b>	<b>\$665,180</b>	<b>\$63,160</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	8,766	4,000	24,405	11,160	4,000	0
5400000 - Travel And Per Diem	1,765	4,000	4,000	694	4,000	0
5410000 - Communications	16,305	13,500	13,500	10,936	16,500	3,000
5420000 - Freight & Postage Services	255	450	450	0	450	0
5450000 - Insurance	13,060	14,782	14,782	14,782	11,768	-3,014
5460000 - Repair & Maintenance Svcs	3,935	7,000	7,000	3,703	7,000	0
5462000 - Rep & Maint-automotive	209	2,000	2,000	1,520	2,000	0
5470000 - Printing And Binding	194	0	0	80	0	0
5490501 - OH-Workers' Compensation	1,221	1,290	1,290	1,290	1,290	0
5490502 - OH-Property & Liability Insuranc	1,676	2,243	2,243	2,243	1,375	-868
5490503 - OH-Dental Insurance	577	239	239	239	239	0
5490504 - OH-Health Insurance	1,742	1,035	1,035	1,035	1,035	0
5490505 - OH-Life/AD&D, STD, LTD	496	567	567	567	567	0
5511000 - Office Supplies	2,612	1,600	1,600	1,251	1,600	0
5512000 - Office Equipment	3,205	1,000	1,000	756	1,500	500
5520000 - Operating Supplies	838	1,000	1,000	598	1,000	0
5521000 - Gas & Oil	2,052	4,000	4,000	1,651	2,500	-1,500
5540000 - Books,pubs,subs & Membership	1,034	999	999	762	999	0
5541000 - Registration Fees	1,415	2,000	2,000	700	2,000	0
5550000 - Training	17,739	21,000	21,000	18,662	26,500	5,500
<b>Operating Expenses:</b>	<b>\$79,096</b>	<b>\$82,705</b>	<b>\$103,110</b>	<b>\$72,627</b>	<b>\$86,323</b>	<b>\$3,618</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$701,476</b>	<b>\$684,725</b>	<b>\$705,130</b>	<b>\$552,812</b>	<b>\$751,503</b>	<b>\$66,778</b>

**1245 - IT PROJECT MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	334,885	582,225	696,147	399,488	743,933	161,708
5120002 - Disaster Relief	0	0	0	38	0	0
5130001 - Vacancy Factor	0	-10,191	-12,185	0	-13,018	-2,827
5160000 - Compensated Annual Leave	18,908	0	0	19,556	0	0
5160010 - Compensated Ann Leave Payoff	1,536	0	0	1,570	0	0
5160020 - Compensated Admin Leave	8,791	0	0	8,660	0	0
5170000 - Compensated Sick Leave	13,543	0	0	11,495	0	0
5210000 - Fica Taxes	28,867	44,542	53,257	33,221	56,910	12,368
5220000 - Retirement Contributions	27,841	43,784	52,351	33,148	58,919	15,135
5230000 - Health Insurance	30,752	82,165	116,475	49,593	108,395	26,230
5231000 - Life Insurance	396	550	674	530	700	150
5232000 - Dental Insurance	1,257	1,838	2,418	1,655	2,804	966
5233000 - Lt Disability Insurance	524	962	1,150	711	1,229	267
5233100 - St Disability Insurance	967	1,280	1,627	1,314	1,638	358
5240000 - Workers' Compensation	940	1,339	1,601	1,008	1,935	596
<b>Personal Services:</b>	<b>\$469,205</b>	<b>\$748,494</b>	<b>\$913,515</b>	<b>\$561,987</b>	<b>\$963,445</b>	<b>\$214,951</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	102,059	435,976	731,786	229,473	839,100	403,124
5340000 - Other Contractual Services	0	0	200,000	0	0	0
5400000 - Travel And Per Diem	1,850	500	500	137	40,500	40,000
5460000 - Repair & Maintenance Svcs	22,717	0	0	1,091	35,000	35,000
5490501 - OH-Workers' Compensation	1,773	1,984	1,984	1,984	2,480	496
5490503 - OH-Dental Insurance	837	368	368	368	460	92
5490504 - OH-Health Insurance	2,529	1,592	1,592	1,592	1,990	398
5490505 - OH-Life/AD&D, STD, LTD	720	872	872	872	1,090	218
5511000 - Office Supplies	27	0	0	2,937	0	0
5512000 - Office Equipment	1,130	20,000	20,000	0	0	-20,000
5520010 - Computer Software	44,470	2,500	2,500	5,535	9,750	7,250
5520011 - Computer Software, SAAS	132,367	0	18,750	15,393	0	0
5540000 - Books,pubs,subs & Membership	370	1,000	1,000	724	1,200	200
5550000 - Training	11,123	18,750	63,750	6,741	111,500	92,750
<b>Operating Expenses:</b>	<b>\$321,973</b>	<b>\$483,542</b>	<b>\$1,043,102</b>	<b>\$266,847</b>	<b>\$1,043,070</b>	<b>\$559,528</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	143,354	0	0	0	65,000	65,000
5644000 - Office Equipment Capital	0	30,000	30,000	0	0	-30,000
5680010 - Computer Software, Capital	48,000	495,729	838,279	96,100	300,000	-195,729
<b>Capital Outlay:</b>	<b>\$191,354</b>	<b>\$525,729</b>	<b>\$868,279</b>	<b>\$96,100</b>	<b>\$365,000</b>	<b>-\$160,729</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$982,532</b>	<b>\$1,757,765</b>	<b>\$2,824,896</b>	<b>\$924,933</b>	<b>\$2,371,515</b>	<b>\$613,750</b>

## 1246 - IT APPLICATIONS SUPPORT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	843,898	1,223,695	1,223,695	605,652	844,997	-378,698
5120002 - Disaster Relief	0	0	0	1,549	0	0
5130001 - Vacancy Factor	0	-21,625	-21,625	0	-14,788	6,837
5140000 - Overtime	14,500	12,000	12,000	10,498	12,000	0
5140003 - Overtime- Disaster Relief	0	0	0	533	0	0
5150300 - Class C Meals	0	0	0	13	0	0
5160000 - Compensated Annual Leave	51,061	0	0	36,011	0	0
5160010 - Compensated Ann Leave Payoff	2,398	0	0	3,527	0	0
5160020 - Compensated Admin Leave	12,672	0	0	11,829	0	0
5170000 - Compensated Sick Leave	35,406	0	0	21,200	0	0
5170010 - Compensated Sick Leave Payoff	296	0	0	6,701	0	0
5210000 - Fica Taxes	71,515	94,526	94,526	51,711	64,644	-29,882
5220000 - Retirement Contributions	70,110	92,928	92,928	51,948	66,920	-26,008
5230000 - Health Insurance	147,947	231,247	231,247	113,894	164,964	-66,283
5231000 - Life Insurance	1,098	1,163	1,163	839	795	-368
5232000 - Dental Insurance	3,955	5,318	5,318	2,912	3,722	-1,596
5233000 - Lt Disability Insurance	1,526	2,041	2,041	1,127	1,393	-648
5233100 - St Disability Insurance	2,819	2,719	2,719	2,080	1,858	-861
5240000 - Workers' Compensation	2,376	2,841	2,841	1,590	2,197	-644
5250000 - Unemployment Compensation	0	0	0	228	0	0
<b>Personal Services:</b>	<b>\$1,261,579</b>	<b>\$1,646,853</b>	<b>\$1,646,853</b>	<b>\$923,842</b>	<b>\$1,148,702</b>	<b>-\$498,151</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	62,592	49,500	36,250	9,021	42,140	-7,360
5340000 - Other Contractual Services	23,250	160,000	142,000	141,610	160,000	0
5400000 - Travel And Per Diem	293	6,672	6,672	171	6,690	18
5460000 - Repair & Maintenance Svcs	1,133,117	1,366,824	1,366,824	804,522	1,601,592	234,768
5490501 - OH-Workers' Compensation	3,152	4,712	4,712	4,712	3,224	-1,488
5490503 - OH-Dental Insurance	1,488	874	874	874	598	-276
5490504 - OH-Health Insurance	4,496	3,781	3,781	3,781	2,587	-1,194
5490505 - OH-Life/AD&D, STD, LTD	1,360	2,180	2,180	2,180	1,417	-763
5511000 - Office Supplies	5,035	0	0	20	0	0
5520010 - Computer Software	6,958	0	0	0	35,800	35,800
5520011 - Computer Software, SAAS	26,750	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	1,238	1,300	1,300	639	11,719	10,419
5541000 - Registration Fees	328	7,770	7,770	195	7,800	30
5550000 - Training	5,746	20,000	20,000	5,768	23,500	3,500
<b>Operating Expenses:</b>	<b>\$1,275,803</b>	<b>\$1,623,613</b>	<b>\$1,592,363</b>	<b>\$973,494</b>	<b>\$1,897,067</b>	<b>\$273,454</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,537,382</b>	<b>\$3,270,466</b>	<b>\$3,239,216</b>	<b>\$1,897,336</b>	<b>\$3,045,769</b>	<b>-\$224,697</b>



**1247 - IT INFRASTRUCTURE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	423,756	465,565	465,565	310,594	661,493	195,928
5120002 - Disaster Relief	0	0	0	318	0	0
5130001 - Vacancy Factor	0	-8,148	-8,148	0	-11,575	-3,427
5160000 - Compensated Annual Leave	10,362	0	0	7,548	0	0
5160010 - Compensated Ann Leave Payoff	7,457	0	0	6,058	0	0
5160020 - Compensated Admin Leave	9,083	0	0	5,932	0	0
5170000 - Compensated Sick Leave	9,134	0	0	7,530	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	7,314	0	0
5210000 - Fica Taxes	34,182	35,618	35,618	25,440	50,604	14,986
5220000 - Retirement Contributions	33,728	35,011	35,011	25,416	52,387	17,376
5230000 - Health Insurance	63,358	80,234	80,234	59,986	123,433	43,199
5231000 - Life Insurance	508	439	439	386	623	184
5232000 - Dental Insurance	1,755	1,885	1,885	1,241	2,108	223
5233000 - Lt Disability Insurance	712	769	769	518	1,092	323
5233100 - St Disability Insurance	1,315	1,025	1,025	956	1,456	431
5240000 - Workers' Compensation	1,140	1,071	1,071	793	1,720	649
<b>Personal Services:</b>	<b>\$596,490</b>	<b>\$613,469</b>	<b>\$613,469</b>	<b>\$460,030</b>	<b>\$883,341</b>	<b>\$269,872</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	64,074	263,795	299,795	180,410	225,995	-37,800
5340000 - Other Contractual Services	53,397	79,100	79,100	24,307	129,100	50,000
5410000 - Communications	408,122	489,647	489,647	329,517	599,847	110,200
5460000 - Repair & Maintenance Svcs	690,685	621,967	621,967	523,351	747,403	125,436
5490501 - OH-Workers' Compensation	1,478	1,612	1,612	1,612	2,133	521
5490503 - OH-Dental Insurance	698	299	299	299	396	97
5490504 - OH-Health Insurance	2,108	1,294	1,294	1,294	1,712	418
5490505 - OH-Life/AD&D, STD, LTD	600	708	708	708	937	229
5512000 - Office Equipment	19,621	20,100	20,100	20,243	20,100	0
5520000 - Operating Supplies	14,584	41,800	41,800	9,343	41,800	0
5520010 - Computer Software	77,118	163,900	163,900	81,729	36,500	-127,400
5520020 - Computer Hardware, Non-Capit	239,667	340,000	340,000	93,812	210,600	-129,400
5520021 - Computer Hardware, Operating	26,801	52,000	52,000	20,043	67,000	15,000
5550000 - Training	13,632	18,000	18,000	15,474	18,000	0
<b>Operating Expenses:</b>	<b>\$1,612,585</b>	<b>\$2,094,222</b>	<b>\$2,130,222</b>	<b>\$1,302,141</b>	<b>\$2,101,523</b>	<b>\$7,301</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	12,654	15,000	15,000	0	44,500	29,500
5640020 - Computer Hardware, Capital	444,636	527,299	527,299	319,459	255,100	-272,199
<b>Capital Outlay:</b>	<b>\$457,289</b>	<b>\$542,299</b>	<b>\$542,299</b>	<b>\$319,459</b>	<b>\$299,600</b>	<b>-\$242,699</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,666,364</b>	<b>\$3,249,990</b>	<b>\$3,285,990</b>	<b>\$2,081,630</b>	<b>\$3,284,464</b>	<b>\$34,474</b>

## 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 13.2 FTEs which is an increase of 1 FTE due to the addition of a Procurement Analyst IV position during FY17. Personal Services increased 11.95% due to the following:

- Due to the additional FTE and a mid-year status change for the Quality Control Coordinator
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased slightly from the FY17 Adopted Budget.

Overall, this budget increased 11.26% over the FY17 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

## 1251 - PROCUREMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	598,733	721,720	721,720	477,988	790,914	69,194
5120002 - Disaster Relief	0	0	0	1,319	0	0
5130001 - Vacancy Factor	0	-12,630	-12,630	0	-13,840	-1,210
5160000 - Compensated Annual Leave	37,740	0	0	27,435	0	0
5160020 - Compensated Admin Leave	6,856	0	0	5,989	0	0
5170000 - Compensated Sick Leave	12,765	0	0	24,538	0	0
5210000 - Fica Taxes	48,240	55,214	55,214	39,673	60,505	5,291
5220000 - Retirement Contributions	52,863	58,568	58,568	47,760	73,170	14,602
5230000 - Health Insurance	92,463	114,643	114,643	81,415	138,695	24,052
5231000 - Life Insurance	761	680	680	642	744	64
5232000 - Dental Insurance	2,957	3,199	3,199	2,369	3,538	339
5233000 - Lt Disability Insurance	1,058	1,191	1,191	860	1,305	114
5233100 - St Disability Insurance	1,954	1,588	1,588	1,589	1,739	151
5240000 - Workers' Compensation	4,090	4,109	4,109	3,025	4,861	752
<b>Personal Services:</b>	<b>\$860,481</b>	<b>\$948,282</b>	<b>\$948,282</b>	<b>\$714,603</b>	<b>\$1,061,631</b>	<b>\$113,349</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	6,990	7,665	0	0
5400000 - Travel And Per Diem	2,674	3,000	3,000	571	3,000	0
5420000 - Freight & Postage Services	1,604	2,000	2,000	1,277	2,000	0
5440000 - Rentals And Leases	6,266	6,000	6,000	3,628	6,000	0
5450000 - Insurance	4,221	4,929	4,929	4,929	3,812	-1,117
5470000 - Printing And Binding	154	2,000	2,000	180	2,000	0
5490000 - Oth Current Chgs & Obligations	6,568	5,000	5,000	5,388	5,500	500
5490501 - OH-Workers' Compensation	2,403	3,025	3,025	3,025	3,274	249
5490502 - OH-Property & Liability Insuranc	542	749	749	749	445	-304
5490503 - OH-Dental Insurance	1,135	562	562	562	607	45
5490504 - OH-Health Insurance	3,428	2,427	2,427	2,427	2,627	200
5490505 - OH-Life/AD&D, STD, LTD	976	1,330	1,330	1,330	1,439	109
5511000 - Office Supplies	5,248	3,500	3,500	2,337	3,000	-500
5512000 - Office Equipment	2,891	500	500	749	500	0
5520000 - Operating Supplies	3,420	3,000	3,000	1,002	3,000	0
5540000 - Books,pubs,subs & Membership	954	3,000	3,000	1,889	3,000	0
5541000 - Registration Fees	3,965	3,000	3,000	650	3,000	0
5550000 - Training	7,425	7,000	7,000	3,455	7,000	0
<b>Operating Expenses:</b>	<b>\$53,874</b>	<b>\$51,022</b>	<b>\$58,012</b>	<b>\$41,812</b>	<b>\$50,204</b>	<b>-\$818</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$914,355</b>	<b>\$999,304</b>	<b>\$1,006,294</b>	<b>\$756,415</b>	<b>\$1,111,835</b>	<b>\$112,531</b>

## DEPARTMENT SUMMARY – HUMAN RESOURCES

### TRENDS & ISSUES

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). This department indirectly supports the BOCC Strategic Plan. The Human Resources Department supports 10.65 FTEs which is a decrease of 0.50 FTE from the FY17 Adopted Budget due to reallocation of the HR Generalist position to Corrections. Personal Services decreased 2.56% primarily due to the above mentioned reallocations as well as the following:

- Filling a vacant position at the minimum rate.
- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased 20.75%, or \$44,167 from the FY17 Adopted Budget.

Overall, the FY18 budget decreased 9.02% over the FY17 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

**1263 - EMPLOYEE BENEFITS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	78,455	77,600	105,725	89,033	42,000	-35,600
5410000 - Communications	36	0	0	0	0	0
5420000 - Freight & Postage Services	4,830	1,400	1,400	1,382	1,400	0
5450002 - Insurance Admin Fees	0	7,875	7,875	0	0	-7,875
5470000 - Printing And Binding	2,486	1,000	1,000	235	1,000	0
5490000 - Oth Current Chgs & Obligations	45,102	49,000	49,000	27,012	44,000	-5,000
5520000 - Operating Supplies	286	2,977	2,977	69	1,500	-1,477
5522500 - Food	1,163	1,400	1,400	285	1,400	0
5540000 - Books,pubs,subs & Membership	191	3,400	3,400	0	2,900	-500
<b>Operating Expenses:</b>	<b>\$132,550</b>	<b>\$144,652</b>	<b>\$172,777</b>	<b>\$118,015</b>	<b>\$94,200</b>	<b>-\$50,452</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$132,550</b>	<b>\$144,652</b>	<b>\$172,777</b>	<b>\$118,015</b>	<b>\$94,200</b>	<b>-\$50,452</b>

## 1265 - HUMAN RESOURCES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	459,905	604,111	614,820	335,293	574,730	-29,381
5120002 - Disaster Relief	0	0	0	1,853	0	0
5130001 - Vacancy Factor	0	-10,573	-10,573	0	-10,058	515
5140000 - Overtime	2,880	0	0	892	0	0
5140003 - Overtime- Disaster Relief	0	0	0	167	0	0
5160000 - Compensated Annual Leave	17,697	0	0	13,394	0	0
5160010 - Compensated Ann Leave Payoff	4,862	0	0	9,700	0	0
5160020 - Compensated Admin Leave	7,444	0	0	4,303	0	0
5170000 - Compensated Sick Leave	20,970	0	0	8,197	0	0
5170010 - Compensated Sick Leave Payoff	8,665	0	0	10,746	0	0
5210000 - Fica Taxes	38,499	46,212	47,032	28,070	43,970	-2,242
5220000 - Retirement Contributions	57,195	60,333	61,138	37,820	57,296	-3,037
5230000 - Health Insurance	79,175	119,910	119,910	64,890	132,591	12,681
5231000 - Life Insurance	579	568	578	431	540	-28
5232000 - Dental Insurance	2,509	2,845	2,845	1,923	3,183	338
5233000 - Lt Disability Insurance	808	995	1,013	577	945	-50
5233100 - St Disability Insurance	1,493	1,332	1,356	1,065	1,263	-69
5240000 - Workers' Compensation	1,299	1,387	1,412	884	1,491	104
<b>Personal Services:</b>	<b>\$703,979</b>	<b>\$827,120</b>	<b>\$839,531</b>	<b>\$520,205</b>	<b>\$805,951</b>	<b>-\$21,169</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	67,519	91,722	91,722	38,561	56,722	-35,000
5310006 - Legal Fees	0	0	0	6,180	0	0
5314000 - Medical Svcs	66,292	61,625	33,500	2,230	64,575	2,950
5400000 - Travel And Per Diem	239	2,000	2,000	0	2,000	0
5410000 - Communications	1,387	1,500	1,500	901	2,000	500
5440000 - Rentals And Leases	7,327	6,847	6,847	6,561	6,847	0
5450000 - Insurance	6,278	98,788	98,788	98,788	104,224	5,436
5450502 - Insurance Claims - Prop & Casua	5,400	5,400	5,400	5,400	5,400	0
5462000 - Rep & Maint-automotive	0	500	500	9	500	0
5470000 - Printing And Binding	2,734	3,178	3,178	1,113	3,178	0
5490000 - Oth Current Chgs & Obligations	3,558	3,250	3,250	2,456	3,250	0
5490501 - OH-Workers' Compensation	1,967	2,767	2,767	2,767	2,891	124
5490502 - OH-Property & Liability Insuranc	1,499	15,003	15,003	15,003	635	-14,368
5490503 - OH-Dental Insurance	929	513	513	513	536	23
5490504 - OH-Health Insurance	2,810	2,218	2,218	2,218	2,318	100
5490505 - OH-Life/AD&D, STD, LTD	800	1,218	1,218	1,218	1,326	108
5511000 - Office Supplies	1,125	1,000	1,000	1,269	1,000	0
5520000 - Operating Supplies	6,865	8,540	8,540	2,579	6,000	-2,540
5520010 - Computer Software	0	0	0	59	0	0
5521000 - Gas & Oil	78	250	250	0	250	0
5540000 - Books,pubs,subs & Membership	1,387	2,000	2,000	425	1,500	-500
5550000 - Training	1,808	3,000	3,000	993	2,000	-1,000
<b>Operating Expenses:</b>	<b>\$180,003</b>	<b>\$311,319</b>	<b>\$283,194</b>	<b>\$189,242</b>	<b>\$267,152</b>	<b>-\$44,167</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$883,981</b>	<b>\$1,138,439</b>	<b>\$1,122,725</b>	<b>\$709,447</b>	<b>\$1,073,103</b>	<b>-\$65,336</b>

## DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER

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### TRENDS & ISSUES

The Office of the Comptroller is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, fixed assets, tax collection, and audits. This office directly supports the BOCC Strategic Plan.

Personal Services supports 21.2 FTEs which remains unchanged from FY17 Adopted Budget. Personal Services increased 4.5%, or \$66,218, due to the following:

- Reclassification of two positions during FY17.
- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased slightly, from the FY17 Adopted Budget.

Overall, this budget increased 4.11%, or \$64,891, from the FY17 Adopted Budget.

### REVENUES

This office is supported by the General Fund. There are no revenues associated with this office.

**1271 - FINANCE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	908,694	1,085,374	1,085,374	694,366	1,099,090	13,716
5120002 - Disaster Relief	0	0	0	2,614	0	0
5130001 - Vacancy Factor	0	-18,993	-18,993	0	-19,237	-244
5140000 - Overtime	3,702	0	0	136	0	0
5140003 - Overtime- Disaster Relief	0	0	0	129	0	0
5160000 - Compensated Annual Leave	41,316	0	0	22,435	0	0
5160010 - Compensated Ann Leave Payoff	2,267	0	0	2,477	0	0
5160020 - Compensated Admin Leave	14,158	0	0	12,364	0	0
5170000 - Compensated Sick Leave	34,084	0	0	18,411	0	0
5170010 - Compensated Sick Leave Payoff	157	0	0	5,259	0	0
5210000 - Fica Taxes	73,529	83,027	83,027	54,479	84,085	1,058
5220000 - Retirement Contributions	94,559	103,146	103,146	70,319	108,781	5,635
5230000 - Health Insurance	181,849	205,370	205,370	160,697	250,656	45,286
5231000 - Life Insurance	1,157	1,021	1,021	909	1,036	15
5232000 - Dental Insurance	5,466	5,762	5,762	4,193	6,099	337
5233000 - Lt Disability Insurance	1,620	1,789	1,789	1,218	1,811	22
5233100 - St Disability Insurance	2,990	2,387	2,387	2,249	2,416	29
5240000 - Workers' Compensation	2,492	2,493	2,493	1,739	2,857	364
5250000 - Unemployment Compensation	0	0	0	1,375	0	0
<b>Personal Services:</b>	<b>\$1,368,039</b>	<b>\$1,471,376</b>	<b>\$1,471,376</b>	<b>\$1,055,368</b>	<b>\$1,537,594</b>	<b>\$66,218</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	46,079	48,175	48,175	35,689	54,175	6,000
5400000 - Travel And Per Diem	100	1,500	1,500	411	250	-1,250
5420000 - Freight & Postage Services	7,052	7,600	7,600	5,129	7,100	-500
5440000 - Rentals And Leases	3,699	3,700	3,700	2,440	3,700	0
5450000 - Insurance	8,433	8,669	8,669	8,669	6,365	-2,304
5460000 - Repair & Maintenance Svcs	340	415	415	543	415	0
5462000 - Rep & Maint-automotive	402	600	600	0	300	-300
5470000 - Printing And Binding	4,035	2,350	2,350	4,449	2,000	-350
5490000 - Oth Current Chgs & Obligations	3,619	725	725	0	725	0
5490501 - OH-Workers' Compensation	4,374	5,258	5,258	5,258	5,257	-1
5490502 - OH-Property & Liability Insuranc	1,083	1,317	1,317	1,317	743	-574
5490503 - OH-Dental Insurance	2,063	975	975	975	976	1
5490504 - OH-Health Insurance	6,239	4,219	4,219	4,219	4,218	-1
5490505 - OH-Life/AD&D, STD, LTD	1,776	2,311	2,311	2,311	2,311	0
5511000 - Office Supplies	8,162	8,000	8,000	7,273	8,000	0
5520000 - Operating Supplies	3,101	2,700	2,700	2,718	2,700	0
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	2,833	2,447	2,447	690	2,149	-298
5541000 - Registration Fees	1,492	2,700	2,700	135	2,700	0
<b>Operating Expenses:</b>	<b>\$104,882</b>	<b>\$103,861</b>	<b>\$103,861</b>	<b>\$82,226</b>	<b>\$104,284</b>	<b>\$423</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	1,750	1,750	0	0	-1,750
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,750</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,472,921</b>	<b>\$1,576,987</b>	<b>\$1,576,987</b>	<b>\$1,137,594</b>	<b>\$1,641,878</b>	<b>\$64,891</b>



## DEPARTMENT SUMMARY – CLERK TO THE BOARD

### TRENDS & ISSUES

The Clerk to 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 Cost Center supports 6.05 FTEs, which remains unchanged from the FY17 Adopted Budget. The Value Adjustment Board does not include Personal Services. All operating costs associated within the Value Adjustment Board are mandated.

Personal Services increased 1.23% from the FY17 Adopted Budget due to the following:

- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased 22.51%, or \$14,324 primarily due to increased costs for legal fees associated with the Value Adjustment Board.

Overall, the Clerk to the Board FY18 Budget increased 4.02% from the FY17 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.

## 1281 - RECORDING SECRETARY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	278,285	318,249	318,249	210,950	318,245	-4
5120002 - Disaster Relief	0	0	0	1,323	0	0
5130001 - Vacancy Factor	0	-5,570	-5,570	0	-5,570	0
5140000 - Overtime	21	0	0	0	0	0
5140003 - Overtime- Disaster Relief	0	0	0	680	0	0
5150300 - Class C Meals	0	0	0	60	0	0
5160000 - Compensated Annual Leave	19,918	0	0	21,498	0	0
5160020 - Compensated Admin Leave	1,616	0	0	1,672	0	0
5170000 - Compensated Sick Leave	9,958	0	0	9,384	0	0
5210000 - Fica Taxes	22,775	24,347	24,347	17,995	24,346	-1
5220000 - Retirement Contributions	28,088	29,302	29,302	22,676	30,561	1,259
5230000 - Health Insurance	48,629	52,286	52,286	40,220	56,148	3,862
5231000 - Life Insurance	368	300	300	301	300	0
5232000 - Dental Insurance	1,459	1,465	1,465	1,114	1,465	0
5233000 - Lt Disability Insurance	512	524	524	403	524	0
5233100 - St Disability Insurance	945	701	701	744	701	0
5240000 - Workers' Compensation	772	733	733	560	828	95
<b>Personal Services:</b>	<b>\$413,346</b>	<b>\$422,337</b>	<b>\$422,337</b>	<b>\$329,580</b>	<b>\$427,548</b>	<b>\$5,211</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	1,600	0	0	0
5400000 - Travel And Per Diem	0	0	0	139	700	700
5420000 - Freight & Postage Services	74	200	200	12	200	0
5440000 - Rentals And Leases	3,705	4,800	4,800	3,761	4,800	0
5450000 - Insurance	2,580	2,857	2,857	2,857	1,625	-1,232
5460000 - Repair & Maintenance Svcs	0	1,000	1,000	0	1,000	0
5470000 - Printing And Binding	0	0	0	37	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	56	0	0
5490501 - OH-Workers' Compensation	1,192	1,500	1,500	1,500	1,500	0
5490502 - OH-Property & Liability Insuranc	331	434	434	434	190	-244
5490503 - OH-Dental Insurance	563	278	278	278	278	0
5490504 - OH-Health Insurance	1,700	1,204	1,204	1,204	1,204	0
5490505 - OH-Life/AD&D, STD, LTD	484	659	659	659	659	0
5511000 - Office Supplies	2,450	3,000	3,000	1,784	3,000	0
5520000 - Operating Supplies	45	1,200	1,200	260	1,200	0
5540000 - Books,pubs,subs & Membership	6,138	6,500	6,500	4,759	9,000	2,500
5550000 - Training	0	400	400	1,114	2,900	2,500
<b>Operating Expenses:</b>	<b>\$19,262</b>	<b>\$24,032</b>	<b>\$25,632</b>	<b>\$18,854</b>	<b>\$28,256</b>	<b>\$4,224</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,057	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$1,057</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$433,665</b>	<b>\$446,369</b>	<b>\$447,969</b>	<b>\$348,434</b>	<b>\$455,804</b>	<b>\$9,435</b>

### 1282 - VALUE ADJUSTMENT BOARD

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	2,500	2,500	0	2,500	0
5310006 - Legal Fees	0	0	0	36,803	13,000	13,000
5340000 - Other Contractual Services	25,986	35,000	35,000	100	31,600	-3,400
5420000 - Freight & Postage Services	19	100	100	14	100	0
5490000 - Oth Current Chgs & Obligations	1,651	2,000	2,000	1,798	2,500	500
<b>Operating Expenses:</b>	<b>\$27,656</b>	<b>\$39,600</b>	<b>\$39,600</b>	<b>\$38,715</b>	<b>\$49,700</b>	<b>\$10,100</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$27,656</b>	<b>\$39,600</b>	<b>\$39,600</b>	<b>\$38,715</b>	<b>\$49,700</b>	<b>\$10,100</b>

## DEPARTMENT SUMMARY – COUNTY ATTORNEY

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### 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 FY17 Adopted Budget. Personal Services increased 2.5%, or \$22,160, due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased slightly over the FY17 Adopted Budget.

Overall, this budget decreased 1.4%, or \$16,595 from the FY17 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

**1311 - COUNTY ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	535,424	632,241	651,327	416,237	649,896	17,655
5120002 - Disaster Relief	0	0	0	1,378	0	0
5122000 - Car Allowance	5,490	5,400	5,400	3,600	5,400	0
5130001 - Vacancy Factor	0	-11,064	-11,064	0	-11,372	-308
5140000 - Overtime	0	0	0	9	0	0
5150300 - Class C Meals	0	0	0	15	0	0
5160000 - Compensated Annual Leave	33,753	0	0	22,065	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,925	0	0
5160020 - Compensated Admin Leave	9,879	0	0	10,678	0	0
5170000 - Compensated Sick Leave	25,657	0	0	16,244	0	0
5210000 - Fica Taxes	41,520	48,368	48,368	32,518	49,717	1,349
5220000 - Retirement Contributions	107,528	113,794	113,794	84,093	109,858	-3,936
5230000 - Health Insurance	84,942	94,581	94,581	67,364	101,666	7,085
5231000 - Life Insurance	705	594	594	557	611	17
5232000 - Dental Insurance	1,955	2,030	2,030	1,423	2,030	0
5233000 - Lt Disability Insurance	980	1,043	1,043	748	1,073	30
5233100 - St Disability Insurance	1,810	1,361	1,361	1,381	1,399	38
5240000 - Workers' Compensation	1,288	1,226	1,226	910	1,456	230
<b>Personal Services:</b>	<b>\$850,931</b>	<b>\$889,574</b>	<b>\$908,660</b>	<b>\$661,144</b>	<b>\$911,734</b>	<b>\$22,160</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	184,680	250,000	230,914	1,000	0	-250,000
5310006 - Legal Fees	0	0	0	180,562	250,000	250,000
5330000 - Court Reporter Svcs	920	1,500	1,500	0	1,000	-500
5400000 - Travel And Per Diem	9,715	5,500	5,500	4,494	5,000	-500
5410000 - Communications	1,920	2,250	2,250	1,369	2,000	-250
5420000 - Freight & Postage Services	815	1,000	1,000	580	800	-200
5450000 - Insurance	3,753	4,137	4,137	4,137	2,597	-1,540
5460000 - Repair & Maintenance Svcs	0	250	250	779	500	250
5470000 - Printing And Binding	179	250	250	63	250	0
5490000 - Oth Current Chgs & Obligations	4,525	750	750	1,257	1,000	250
5490501 - OH-Workers' Compensation	1,379	1,736	1,736	1,736	1,736	0
5490502 - OH-Property & Liability Insuranc	482	628	628	628	303	-325
5490503 - OH-Dental Insurance	651	322	322	322	322	0
5490504 - OH-Health Insurance	1,967	1,393	1,393	1,393	1,393	0
5490505 - OH-Life/AD&D, STD, LTD	560	763	763	763	763	0
5490900 - Other Current Charges-courts	0	750	750	77	500	-250
5511000 - Office Supplies	3,518	3,500	3,500	1,421	3,500	0
5512000 - Office Equipment	0	250	250	4,427	750	500
5520000 - Operating Supplies	1,772	2,500	2,500	1,561	2,500	0
5540000 - Books,pubs,subs & Membership	20,788	18,000	18,000	6,184	16,000	-2,000
5541000 - Registration Fees	1,561	4,000	4,000	1,830	3,000	-1,000
<b>Operating Expenses:</b>	<b>\$239,185</b>	<b>\$299,479</b>	<b>\$280,393</b>	<b>\$214,583</b>	<b>\$293,914</b>	<b>-\$5,565</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	7,990	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$7,990</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,098,106</b>	<b>\$1,189,053</b>	<b>\$1,189,053</b>	<b>\$875,727</b>	<b>\$1,205,648</b>	<b>\$16,595</b>

## 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 Resources (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Zoning (1454), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Shingle Creek Perpetual Maint (2551), Parks (7201), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465) and Heritage Park (7503).

A total of 100.85 FTEs are allocated to Community Development in the General Fund for FY18, which is a decrease of 8.45 FTEs from the FY17 Adopted Budget. This decrease is the result of 0.20 FTE reallocated to Fund 125 – Environmental Land Maintenance, 0.40 FTE transferred from Fund 124 – Environmental Land Acquisition Fund, 0.10 FTE transferred from Fund 148 – Building Fund, 4 positions transferred to Fund 189 – Transportation and Transit, 0.50 FTE transferred to Fund 104 – Tourism Development Tax Fund, 2 positions transferred to Public Works – Lakes Management (1417), as well as various department reorganizations and reallocations of the Customer Care FTEs. Personal Services decreased 5.05%, or \$389,528 over the FY17 Adopted Budget as a result of the following:

- Staffing adjustments listed above
- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenses increased 12.34%, or \$492,512 over the FY17 Adopted Budget primarily due to maintenance at the Community Centers and BVL landscaping.

Capital Outlay includes funding for replacement computers and equipment.

Overall, Community Development in the General Fund decreased 7.85%, or \$1,107,704, from the FY17 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.

**1404 - THE ROADWAY BANK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	21,951	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$21,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	800,000	800,000	70,841	0	-800,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$70,841</b>	<b>\$0</b>	<b>-\$800,000</b>
<b>Grants and Aids:</b>						
5821000 - Aids Private Organization-cap	0	900,000	900,000	0	900,000	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$900,000</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	518,789	559,309	0	117,788	-401,001
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$518,789</b>	<b>\$559,309</b>	<b>\$0</b>	<b>\$117,788</b>	<b>-\$401,001</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,951</b>	<b>\$2,218,789</b>	<b>\$2,259,309</b>	<b>\$70,841</b>	<b>\$1,017,788</b>	<b>-\$1,201,001</b>

**1405 - MOBILITY COORDINATION FEE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	16,006	16,006	0	0	-16,006
5130001 - Vacancy Factor	0	-280	-280	0	0	280
5210000 - Fica Taxes	0	1,225	1,225	0	0	-1,225
5220000 - Retirement Contributions	0	1,203	1,203	0	0	-1,203
5230000 - Health Insurance	0	21,077	21,077	0	0	-21,077
5231000 - Life Insurance	0	15	15	0	0	-15
5232000 - Dental Insurance	0	363	363	0	0	-363
5233000 - Lt Disability Insurance	0	27	27	0	0	-27
5233100 - St Disability Insurance	0	35	35	0	0	-35
5240000 - Workers' Compensation	0	37	37	0	0	-37
<b>Personal Services:</b>	<b>\$0</b>	<b>\$39,708</b>	<b>\$39,708</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$39,708</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	673,496	0	842,443	324,481	0	0
5490501 - OH-Workers' Compensation	295	372	372	372	0	-372
5490503 - OH-Dental Insurance	139	69	69	69	0	-69
5490504 - OH-Health Insurance	421	299	299	299	0	-299
5490505 - OH-Life/AD&D, STD, LTD	120	163	163	163	0	-163
<b>Operating Expenses:</b>	<b>\$674,471</b>	<b>\$903</b>	<b>\$843,346</b>	<b>\$325,384</b>	<b>\$0</b>	<b>-\$903</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$674,471</b>	<b>\$40,611</b>	<b>\$883,054</b>	<b>\$325,384</b>	<b>\$0</b>	<b>-\$40,611</b>



**1410 - FARM & CITY DAYS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5440000 - Rentals And Leases	0	300	300	0	0	-300
5490000 - Oth Current Chgs & Obligations	0	0	0	0	993	993
5520000 - Operating Supplies	53	2,347	4,076	0	3,515	1,168
5522500 - Food	1,035	1,172	1,172	0	2,000	828
5526000 - Clothing	0	3,500	3,500	996	1,183	-2,317
<b>Operating Expenses:</b>	<b>\$1,088</b>	<b>\$7,319</b>	<b>\$9,048</b>	<b>\$996</b>	<b>\$7,691</b>	<b>\$372</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,088</b>	<b>\$7,319</b>	<b>\$9,048</b>	<b>\$996</b>	<b>\$7,691</b>	<b>\$372</b>

### 1413 - SOIL & WATER CONSERVATION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	74,878	85,402	85,402	58,767	85,405	3
5130001 - Vacancy Factor	0	-1,494	-1,494	0	-1,494	0
5140000 - Overtime	9	0	0	0	0	0
5160000 - Compensated Annual Leave	5,193	0	0	4,014	0	0
5170000 - Compensated Sick Leave	3,043	0	0	2,915	0	0
5210000 - Fica Taxes	5,884	6,534	6,534	4,637	6,533	-1
5220000 - Retirement Contributions	6,101	6,421	6,421	4,954	6,764	343
5230000 - Health Insurance	31,726	34,310	34,310	26,392	36,894	2,584
5231000 - Life Insurance	98	81	81	81	81	0
5232000 - Dental Insurance	578	580	580	441	580	0
5233000 - Lt Disability Insurance	138	140	140	108	140	0
5233100 - St Disability Insurance	254	188	188	200	188	0
5240000 - Workers' Compensation	1,292	1,239	1,239	953	1,421	182
<b>Personal Services:</b>	<b>\$129,194</b>	<b>\$133,401</b>	<b>\$133,401</b>	<b>\$103,461</b>	<b>\$136,512</b>	<b>\$3,111</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	80	956	956	60	956	0
5410000 - Communications	666	566	566	193	566	0
5420000 - Freight & Postage Services	100	100	100	138	530	430
5430000 - Utility Services	0	0	0	28	1,200	1,200
5450000 - Insurance	584	659	659	659	689	30
5462000 - Rep & Maint-automotive	50	600	600	55	600	0
5470000 - Printing And Binding	0	0	0	20	0	0
5490501 - OH-Workers' Compensation	394	496	496	496	496	0
5490502 - OH-Property & Liability Insuranc	75	75	75	75	80	5
5490503 - OH-Dental Insurance	186	92	92	92	92	0
5490504 - OH-Health Insurance	562	398	398	398	398	0
5490505 - OH-Life/AD&D, STD, LTD	160	218	218	218	218	0
5511000 - Office Supplies	1,471	1,200	1,200	469	1,200	0
5520000 - Operating Supplies	75	500	500	475	500	0
5520020 - Computer Hardware, Non-Capit.	927	0	0	0	0	0
5521000 - Gas & Oil	1,841	2,385	2,385	1,239	2,385	0
5540000 - Books,pubs,subs & Membership	60	50	50	90	50	0
5550000 - Training	112	334	334	0	334	0
<b>Operating Expenses:</b>	<b>\$7,344</b>	<b>\$8,629</b>	<b>\$8,629</b>	<b>\$4,705</b>	<b>\$10,294</b>	<b>\$1,665</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$136,537</b>	<b>\$142,030</b>	<b>\$142,030</b>	<b>\$108,166</b>	<b>\$146,806</b>	<b>\$4,776</b>

### 1414 - COOPERATIVE EXTENSION SERVICES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	481,485	601,579	554,543	335,004	524,096	-77,483
5120002 - Disaster Relief	0	0	0	1,836	0	0
5130001 - Vacancy Factor	0	-10,526	-9,715	0	-9,171	1,355
5140000 - Overtime	0	0	0	94	0	0
5140003 - Overtime- Disaster Relief	0	0	0	372	0	0
5160000 - Compensated Annual Leave	31,720	0	0	22,283	0	0
5160010 - Compensated Ann Leave Payoff	12,373	0	0	6,142	0	0
5160020 - Compensated Admin Leave	6,859	0	0	3,030	0	0
5170000 - Compensated Sick Leave	29,356	0	0	9,505	0	0
5210000 - Fica Taxes	41,725	46,021	42,334	28,562	40,098	-5,923
5220000 - Retirement Contributions	47,584	48,201	44,573	32,263	46,097	-2,104
5230000 - Health Insurance	79,574	94,600	87,312	51,801	90,237	-4,363
5231000 - Life Insurance	649	565	513	447	492	-73
5232000 - Dental Insurance	3,951	3,674	3,429	2,570	3,722	48
5233000 - Lt Disability Insurance	901	992	916	597	865	-127
5233100 - St Disability Insurance	1,664	1,323	1,182	1,104	1,152	-171
5240000 - Workers' Compensation	3,152	3,070	2,949	1,925	3,091	21
<b>Personal Services:</b>	<b>\$740,994</b>	<b>\$789,499</b>	<b>\$728,036</b>	<b>\$497,536</b>	<b>\$700,679</b>	<b>-\$88,820</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	51,407	0	61,463	61,463	25,000	25,000
5340000 - Other Contractual Services	1,608	28,000	28,000	23,964	28,000	0
5400000 - Travel And Per Diem	5,658	15,100	15,100	7,180	14,954	-146
5410000 - Communications	1,788	1,800	1,800	1,066	1,800	0
5420000 - Freight & Postage Services	190	300	300	80	300	0
5430000 - Utility Services	1,179	1,164	1,164	1,211	1,164	0
5440000 - Rentals And Leases	6,976	11,890	11,890	8,780	11,710	-180
5450000 - Insurance	11,986	20,955	20,955	20,955	18,300	-2,655
5450001 - Insurance Premium	63	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	2,669	829	829	329	829	0
5462000 - Rep & Maint-automotive	1,989	3,600	3,600	3,423	4,600	1,000
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,054	3,720	3,720	3,720	3,472	-248
5490502 - OH-Property & Liability Insuranc	1,539	1,958	1,958	1,958	1,000	-958
5490503 - OH-Dental Insurance	1,442	690	690	690	644	-46
5490504 - OH-Health Insurance	4,356	2,985	2,985	2,985	2,786	-199
5490505 - OH-Life/AD&D, STD, LTD	1,280	1,635	1,635	1,635	1,526	-109
5511000 - Office Supplies	6,228	6,085	6,085	3,255	5,493	-592
5520000 - Operating Supplies	3,174	4,900	4,900	1,483	5,400	500
5520020 - Computer Hardware, Non-Capit	1,651	2,275	2,275	2,313	2,275	0
5520021 - Computer Hardware, Operating	448	0	0	0	0	0
5521000 - Gas & Oil	3,909	4,961	4,961	2,650	5,495	534
5522000 - Chemicals	0	0	0	0	500	500
5540000 - Books,pubs,subs & Membership	1,281	1,385	1,385	1,227	1,385	0
5541000 - Registration Fees	0	3,400	3,400	0	3,400	0
5550000 - Training	3,176	5,075	5,075	0	5,075	0
<b>Operating Expenses:</b>	<b>\$117,169</b>	<b>\$122,707</b>	<b>\$184,170</b>	<b>\$150,365</b>	<b>\$145,108</b>	<b>\$22,401</b>

**1414 - COOPERATIVE EXTENSION SERVICES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	2,300	4,600	4,600	4,387	3,358	-1,242
5640100 - Vehicles	27,328	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$29,628</b>	<b>\$4,600</b>	<b>\$4,600</b>	<b>\$4,387</b>	<b>\$3,358</b>	<b>-\$1,242</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$887,791</b>	<b>\$916,806</b>	<b>\$916,806</b>	<b>\$652,288</b>	<b>\$849,145</b>	<b>-\$67,661</b>

**1416 - PASSIVE PARKS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	136,256	144,193	132,260	106,826	178,523	34,330
5130001 - Vacancy Factor	0	-2,521	-2,312	0	-3,125	-604
5140000 - Overtime	0	0	0	174	0	0
5150300 - Class C Meals	0	0	0	6	0	0
5160000 - Compensated Annual Leave	5,755	0	0	4,585	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,223	0	0
5160020 - Compensated Admin Leave	722	0	0	787	0	0
5170000 - Compensated Sick Leave	7,689	0	0	4,800	0	0
5210000 - Fica Taxes	11,097	11,034	10,120	8,649	13,655	2,621
5220000 - Retirement Contributions	11,032	10,845	9,947	8,919	14,139	3,294
5230000 - Health Insurance	29,521	31,014	28,737	27,079	45,918	14,904
5231000 - Life Insurance	178	136	123	144	166	30
5232000 - Dental Insurance	1,021	957	899	758	1,136	179
5233000 - Lt Disability Insurance	248	238	218	193	296	58
5233100 - St Disability Insurance	458	318	292	357	392	74
5240000 - Workers' Compensation	2,888	2,872	2,532	1,961	3,021	149
<b>Personal Services:</b>	<b>\$206,864</b>	<b>\$199,086</b>	<b>\$182,816</b>	<b>\$166,464</b>	<b>\$254,121</b>	<b>\$55,035</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	11,500	16,000	16,000	0	0	-16,000
5340000 - Other Contractual Services	76,056	57,951	57,951	6,186	169,420	111,469
5400000 - Travel And Per Diem	24	50	50	50	100	50
5410000 - Communications	1,060	1,100	1,100	457	1,200	100
5420000 - Freight & Postage Services	0	50	50	0	50	0
5430000 - Utility Services	3,730	4,525	4,525	2,134	3,836	-689
5440000 - Rentals And Leases	12,285	1,300	1,300	1,064	1,300	0
5450000 - Insurance	2,506	2,806	2,806	2,806	3,127	321
5460000 - Repair & Maintenance Svcs	23,029	27,500	27,500	4,625	129,000	101,500
5462000 - Rep & Maint-automotive	2,994	11,300	11,300	3,744	11,400	100
5470000 - Printing And Binding	995	1,000	1,000	0	1,000	0
5490000 - Oth Current Chgs & Obligations	309	2,290	2,290	10	2,000	-290
5490501 - OH-Workers' Compensation	649	819	819	819	992	173
5490502 - OH-Property & Liability Insuranc	322	426	426	426	267	-159
5490503 - OH-Dental Insurance	308	152	152	152	184	32
5490504 - OH-Health Insurance	930	654	654	654	793	139
5490505 - OH-Life/AD&D, STD, LTD	264	357	357	357	439	82
5520000 - Operating Supplies	914	9,386	9,386	1,585	4,440	-4,946
5521000 - Gas & Oil	2,269	5,884	5,884	1,240	3,050	-2,834
5522000 - Chemicals	2,388	2,500	2,500	1,159	2,500	0
5525000 - Tools	1,560	1,500	1,500	1,239	3,000	1,500
5540000 - Books,pubs,subs & Membership	470	555	555	189	395	-160
5550000 - Training	305	1,715	1,715	160	1,640	-75
<b>Operating Expenses:</b>	<b>\$144,867</b>	<b>\$149,820</b>	<b>\$149,820</b>	<b>\$29,054</b>	<b>\$340,133</b>	<b>\$190,313</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$351,731</b>	<b>\$348,906</b>	<b>\$332,636</b>	<b>\$195,518</b>	<b>\$594,254</b>	<b>\$245,348</b>

**1419 - COMMUNITY RESOURCES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	63,277	68,868	0	0	0	-68,868
5130001 - Vacancy Factor	0	-1,205	0	0	0	1,205
5160000 - Compensated Annual Leave	3,642	0	0	0	0	0
5160010 - Compensated Ann Leave Payoff	9,617	0	0	0	0	0
5160020 - Compensated Admin Leave	2,870	0	0	0	0	0
5170000 - Compensated Sick Leave	2,440	0	0	0	0	0
5210000 - Fica Taxes	5,747	5,269	0	0	0	-5,269
5220000 - Retirement Contributions	4,001	5,179	0	0	0	-5,179
5230000 - Health Insurance	16,287	17,155	0	0	0	-17,155
5231000 - Life Insurance	87	65	0	0	0	-65
5232000 - Dental Insurance	307	290	0	0	0	-290
5233000 - Lt Disability Insurance	122	114	0	0	0	-114
5233100 - St Disability Insurance	225	152	0	0	0	-152
5240000 - Workers' Compensation	1,682	1,577	0	0	0	-1,577
<b>Personal Services:</b>	<b>\$110,304</b>	<b>\$97,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$97,464</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	206,006	207,671	207,671	177,390	424,291	216,620
5410000 - Communications	12,746	32,766	32,766	16,085	14,040	-18,726
5430000 - Utility Services	25,498	23,660	23,660	15,385	24,624	964
5440000 - Rentals And Leases	755	500	500	848	1,500	1,000
5450000 - Insurance	416	236	236	236	2,441	2,205
5460000 - Repair & Maintenance Svcs	106,568	165,464	165,464	67,274	141,606	-23,858
5490000 - Oth Current Chgs & Obligations	190	190	190	0	190	0
5490501 - OH-Workers' Compensation	345	248	0	0	0	-248
5490502 - OH-Property & Liability Insuranc	53	36	0	0	285	249
5490503 - OH-Dental Insurance	163	46	0	0	0	-46
5490504 - OH-Health Insurance	492	199	0	0	0	-199
5490505 - OH-Life/AD&D, STD, LTD	140	109	0	0	0	-109
5511000 - Office Supplies	6	120	120	334	120	0
5512000 - Office Equipment	2,878	10,500	10,500	2,513	6,000	-4,500
5520000 - Operating Supplies	1,551	4,600	4,600	259	6,000	1,400
5520020 - Computer Hardware, Non-Capit.	903	0	0	0	1,290	1,290
5521000 - Gas & Oil	210	300	300	146	600	300
<b>Operating Expenses:</b>	<b>\$358,921</b>	<b>\$446,645</b>	<b>\$446,007</b>	<b>\$280,470</b>	<b>\$622,987</b>	<b>\$176,342</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,300	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$1,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$470,525</b>	<b>\$544,109</b>	<b>\$446,007</b>	<b>\$280,470</b>	<b>\$622,987</b>	<b>\$78,878</b>

### 1427 - IMPACT FEE COORDINATION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	51,537	72,453	72,453	40,167	50,806	-21,647
5120002 - Disaster Relief	0	0	0	434	0	0
5130001 - Vacancy Factor	0	-1,268	-1,268	0	-889	379
5160000 - Compensated Annual Leave	2,360	0	0	1,303	0	0
5160020 - Compensated Admin Leave	1,049	0	0	1,086	0	0
5170000 - Compensated Sick Leave	0	0	0	434	0	0
5210000 - Fica Taxes	4,050	5,541	5,541	3,189	3,887	-1,654
5220000 - Retirement Contributions	4,033	5,448	5,448	3,274	4,024	-1,424
5230000 - Health Insurance	7,931	15,603	15,603	6,598	8,301	-7,302
5231000 - Life Insurance	65	68	68	53	48	-20
5232000 - Dental Insurance	145	266	266	110	131	-135
5233000 - Lt Disability Insurance	91	118	118	72	84	-34
5233100 - St Disability Insurance	167	159	159	132	112	-47
5240000 - Workers' Compensation	137	167	167	100	132	-35
<b>Personal Services:</b>	<b>\$71,564</b>	<b>\$98,555</b>	<b>\$98,555</b>	<b>\$56,953</b>	<b>\$66,636</b>	<b>-\$31,919</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	90	0	0	23	0	0
5410000 - Communications	0	200	200	0	0	-200
5450000 - Insurance	119	128	128	128	54	-74
5490501 - OH-Workers' Compensation	197	248	248	248	112	-136
5490502 - OH-Property & Liability Insuranc	15	19	19	19	6	-13
5490503 - OH-Dental Insurance	94	46	46	46	21	-25
5490504 - OH-Health Insurance	282	198	198	198	90	-108
5490505 - OH-Life/AD&D, STD, LTD	80	109	109	109	49	-60
5511000 - Office Supplies	0	500	500	0	0	-500
5520020 - Computer Hardware, Non-Capit	0	775	775	0	0	-775
<b>Operating Expenses:</b>	<b>\$877</b>	<b>\$2,223</b>	<b>\$2,223</b>	<b>\$771</b>	<b>\$332</b>	<b>-\$1,891</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$72,441</b>	<b>\$100,778</b>	<b>\$100,778</b>	<b>\$57,724</b>	<b>\$66,968</b>	<b>-\$33,810</b>

**1453 - DEVELOPMENT REVIEW**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,005,364	1,164,662	1,164,662	781,676	1,172,172	7,510
5120002 - Disaster Relief	0	0	0	773	0	0
5130001 - Vacancy Factor	0	-20,380	-20,380	0	-20,512	-132
5140000 - Overtime	325	0	0	0	0	0
5140003 - Overtime- Disaster Relief	0	0	0	251	0	0
5150300 - Class C Meals	162	0	0	153	0	0
5160000 - Compensated Annual Leave	69,972	0	0	53,170	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,126	0	0
5160020 - Compensated Admin Leave	13,633	0	0	13,558	0	0
5170000 - Compensated Sick Leave	35,814	0	0	20,448	0	0
5210000 - Fica Taxes	83,371	89,098	89,098	64,426	89,673	575
5220000 - Retirement Contributions	87,031	90,142	90,142	76,452	103,975	13,833
5230000 - Health Insurance	178,982	199,033	199,033	149,175	221,436	22,403
5231000 - Life Insurance	1,322	1,095	1,095	1,070	1,103	8
5232000 - Dental Insurance	4,961	5,075	5,075	3,706	5,027	-48
5233000 - Lt Disability Insurance	1,840	1,921	1,921	1,434	1,934	13
5233100 - St Disability Insurance	3,397	2,561	2,561	2,650	2,577	16
5240000 - Workers' Compensation	16,198	16,184	16,184	11,275	16,876	692
<b>Personal Services:</b>	<b>\$1,502,372</b>	<b>\$1,549,391</b>	<b>\$1,549,391</b>	<b>\$1,183,343</b>	<b>\$1,594,261</b>	<b>\$44,870</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	30,027	30,000	30,000	18,670	30,000	0
5340000 - Other Contractual Services	10,678	5,740	5,740	7,024	5,740	0
5400000 - Travel And Per Diem	1,199	8,928	8,928	2,584	3,901	-5,027
5410000 - Communications	8,178	8,370	8,370	5,004	7,244	-1,126
5420000 - Freight & Postage Services	513	300	300	307	300	0
5450000 - Insurance	6,062	7,428	7,428	7,428	8,679	1,251
5450502 - Insurance Claims - Prop & Casua	551	551	551	551	0	-551
5460000 - Repair & Maintenance Svcs	616	1,134	1,134	135	1,134	0
5462000 - Rep & Maint-automotive	4,628	4,800	4,800	1,410	4,800	0
5470000 - Printing And Binding	44	60	60	30	60	0
5490000 - Oth Current Chgs & Obligations	235	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	115	0	0	2,430	0	0
5490501 - OH-Workers' Compensation	3,645	4,588	4,588	4,588	4,588	0
5490502 - OH-Property & Liability Insuranc	849	1,128	1,128	1,128	776	-352
5490503 - OH-Dental Insurance	1,721	851	851	851	851	0
5490504 - OH-Health Insurance	5,199	3,681	3,681	3,681	3,682	1
5490505 - OH-Life/AD&D, STD, LTD	1,480	2,017	2,017	2,017	2,016	-1
5520000 - Operating Supplies	3,928	3,460	3,460	1,995	2,027	-1,433
5520010 - Computer Software	0	0	0	0	744	744
5520020 - Computer Hardware, Non-Capit	2,850	0	0	0	0	0
5520021 - Computer Hardware, Operating	2,820	1,355	1,355	0	3,092	1,737
5521000 - Gas & Oil	17,253	23,100	23,100	11,756	19,381	-3,719
5540000 - Books,pubs,subs & Membership	1,822	1,600	1,600	1,307	1,341	-259
5550000 - Training	3,907	9,975	9,975	6,712	6,940	-3,035
<b>Operating Expenses:</b>	<b>\$108,321</b>	<b>\$119,066</b>	<b>\$119,066</b>	<b>\$79,606</b>	<b>\$107,296</b>	<b>-\$11,770</b>



### 1453 - DEVELOPMENT REVIEW

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	2,375	0	0	0	0	0
5640100 - Vehicles	41,786	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$44,161</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,654,855</b>	<b>\$1,668,457</b>	<b>\$1,668,457</b>	<b>\$1,262,949</b>	<b>\$1,701,557</b>	<b>\$33,100</b>

**1454 - PLANNING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,237,581	1,591,863	1,591,863	1,033,140	744,028	-847,835
5120002 - Disaster Relief	0	0	0	315	0	0
5130000 - Other Salaries & Wages	3,954	0	0	626	0	0
5130001 - Vacancy Factor	0	-27,852	-27,852	0	-13,020	14,832
5140000 - Overtime	22	0	0	1,237	0	0
5140002 - Overtime- Code Enforcement	913	0	0	274	0	0
5140003 - Overtime- Disaster Relief	0	0	0	456	0	0
5150300 - Class C Meals	0	0	0	26	0	0
5160000 - Compensated Annual Leave	63,522	0	0	49,423	0	0
5160010 - Compensated Ann Leave Payoff	17,861	0	0	764	0	0
5160020 - Compensated Admin Leave	16,193	0	0	17,077	0	0
5170000 - Compensated Sick Leave	42,198	0	0	56,609	0	0
5170010 - Compensated Sick Leave Payoff	30,127	0	0	0	0	0
5210000 - Fica Taxes	102,000	121,781	121,781	84,065	56,920	-64,861
5220000 - Retirement Contributions	102,145	119,714	119,714	87,254	58,924	-60,790
5230000 - Health Insurance	243,907	333,584	333,584	221,383	178,365	-155,219
5231000 - Life Insurance	1,545	1,498	1,498	1,390	699	-799
5232000 - Dental Insurance	6,678	7,252	7,252	5,432	3,432	-3,820
5233000 - Lt Disability Insurance	2,154	2,624	2,624	1,863	1,228	-1,396
5233100 - St Disability Insurance	3,977	3,503	3,503	3,442	1,636	-1,867
5240000 - Workers' Compensation	14,963	13,413	13,413	10,127	1,934	-11,479
<b>Personal Services:</b>	<b>\$1,889,739</b>	<b>\$2,167,380</b>	<b>\$2,167,380</b>	<b>\$1,574,902</b>	<b>\$1,034,146</b>	<b>-\$1,133,234</b>

**1454 - PLANNING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	203,491	23,120	40,919	1,625	0	-23,120
5310006 - Legal Fees	1,912	0	0	10,773	0	0
5340000 - Other Contractual Services	12,038	2,950	2,950	11,902	0	-2,950
5340007 - Other Contractual Services-Penn	0	29,070	29,070	9,475	0	-29,070
5400000 - Travel And Per Diem	7,258	8,950	8,950	3,732	8,530	-420
5410000 - Communications	8,519	12,421	12,421	7,705	0	-12,421
5420000 - Freight & Postage Services	15,760	11,500	11,500	18,261	1,000	-10,500
5450000 - Insurance	10,005	11,445	11,445	11,445	10,487	-958
5460000 - Repair & Maintenance Svcs	124,089	151,360	151,360	53,311	0	-151,360
5462000 - Rep & Maint-automotive	7,365	6,000	6,000	5,026	0	-6,000
5470000 - Printing And Binding	1,900	7,500	7,500	1,224	1,000	-6,500
5490000 - Oth Current Chgs & Obligations	5,608	10,000	10,000	14,142	9,000	-1,000
5490400 - Bad Debt	175	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	340	0	0
5490501 - OH-Workers' Compensation	5,575	7,266	7,266	7,266	3,050	-4,216
5490502 - OH-Property & Liability Insuranc	1,284	1,739	1,739	1,739	1,225	-514
5490503 - OH-Dental Insurance	2,632	1,348	1,348	1,348	566	-782
5490504 - OH-Health Insurance	7,952	5,831	5,831	5,831	2,448	-3,383
5490505 - OH-Life/AD&D, STD, LTD	2,320	3,270	3,270	3,270	1,417	-1,853
5490900 - Other Current Charges-courts	1,000	0	0	0	0	0
5511000 - Office Supplies	0	0	0	370	0	0
5512000 - Office Equipment	0	0	0	204	0	0
5520000 - Operating Supplies	2,214	1,000	1,000	3,650	500	-500
5520010 - Computer Software	0	13,875	11,634	5,141	3,378	-10,497
5520020 - Computer Hardware, Non-Capit	600	2,600	2,600	1,211	0	-2,600
5521000 - Gas & Oil	16,577	23,850	23,850	12,068	0	-23,850
5540000 - Books,pubs,subs & Membership	170,854	197,983	197,983	177,707	74,474	-123,509
5550000 - Training	9,665	12,799	12,799	1,813	5,295	-7,504
<b>Operating Expenses:</b>	<b>\$618,795</b>	<b>\$545,877</b>	<b>\$561,435</b>	<b>\$370,579</b>	<b>\$122,370</b>	<b>-\$423,507</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	2,000	2,000	0	0	-2,000
5640020 - Computer Hardware, Capital	0	5,460	5,460	5,390	0	-5,460
5640100 - Vehicles	72,873	0	0	0	0	0
5680010 - Computer Software, Capital	0	0	2,241	0	3,900	3,900
<b>Capital Outlay:</b>	<b>\$72,873</b>	<b>\$7,460</b>	<b>\$9,701</b>	<b>\$5,390</b>	<b>\$3,900</b>	<b>-\$3,560</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,581,407</b>	<b>\$2,720,717</b>	<b>\$2,738,516</b>	<b>\$1,950,871</b>	<b>\$1,160,416</b>	<b>-\$1,560,301</b>

**1455 - THE TREE BANK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	1	0	0
5460000 - Repair & Maintenance Svcs	2,182	2,410	41,526	5,900	0	-2,410
<b>Operating Expenses:</b>	<b>\$2,182</b>	<b>\$2,410</b>	<b>\$41,526</b>	<b>\$5,901</b>	<b>\$0</b>	<b>-\$2,410</b>
<b>Capital Outlay:</b>						
5639000 - Improvements - Other	56,666	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$56,666</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$58,848</b>	<b>\$2,410</b>	<b>\$41,526</b>	<b>\$5,901</b>	<b>\$0</b>	<b>-\$2,410</b>

**1456 - CURRENT PLANNING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	428,955	533,570	533,570	335,238	1,226,054	692,484
5130001 - Vacancy Factor	0	-9,338	-9,338	0	-21,456	-12,118
5140000 - Overtime	31	0	0	0	0	0
5160000 - Compensated Annual Leave	26,842	0	0	22,716	0	0
5160010 - Compensated Ann Leave Payoff	6,108	0	0	2,966	0	0
5160020 - Compensated Admin Leave	4,759	0	0	3,687	0	0
5170000 - Compensated Sick Leave	22,545	0	0	25,161	0	0
5170010 - Compensated Sick Leave Payoff	174	0	0	0	0	0
5210000 - Fica Taxes	37,050	40,820	40,820	29,060	93,793	52,973
5220000 - Retirement Contributions	37,681	43,370	43,370	30,876	100,306	56,936
5230000 - Health Insurance	82,611	133,600	133,600	97,115	299,511	165,911
5231000 - Life Insurance	555	501	501	476	1,152	651
5232000 - Dental Insurance	2,562	3,190	3,190	2,261	6,864	3,674
5233000 - Lt Disability Insurance	773	880	880	633	2,020	1,140
5233100 - St Disability Insurance	1,426	1,173	1,173	1,170	2,696	1,523
5240000 - Workers' Compensation	1,217	1,227	1,227	895	14,444	13,217
<b>Personal Services:</b>	<b>\$653,289</b>	<b>\$748,993</b>	<b>\$748,993</b>	<b>\$552,254</b>	<b>\$1,725,384</b>	<b>\$976,391</b>
<b>Operating Expenses:</b>						
5310006 - Legal Fees	0	0	0	0	29,000	29,000
5312000 - Tax Collector Fees	7,859	9,650	9,650	3,181	9,650	0
5340000 - Other Contractual Services	8,830	4,500	44,500	5,964	7,450	2,950
5340007 - Other Contractual Services-Penr	0	0	0	0	29,070	29,070
5400000 - Travel And Per Diem	0	1,800	1,800	0	4,827	3,027
5410000 - Communications	0	0	0	0	12,420	12,420
5420000 - Freight & Postage Services	819	1,000	1,000	577	15,000	14,000
5460000 - Repair & Maintenance Svcs	0	0	0	0	151,360	151,360
5462000 - Rep & Maint-automotive	0	0	0	0	6,000	6,000
5470000 - Printing And Binding	0	1,485	1,485	0	7,985	6,500
5490000 - Oth Current Chgs & Obligations	10,994	11,000	11,000	14,483	19,000	8,000
5490500 - Reimbursement Of Py Revenue	0	0	0	4,180	0	0
5490501 - OH-Workers' Compensation	2,167	2,728	2,728	2,728	6,200	3,472
5490503 - OH-Dental Insurance	1,023	506	506	506	1,150	644
5490504 - OH-Health Insurance	3,091	2,189	2,189	2,189	4,975	2,786
5490505 - OH-Life/AD&D, STD, LTD	880	1,199	1,199	1,199	2,725	1,526
5520000 - Operating Supplies	0	0	0	0	1,125	1,125
5520010 - Computer Software	0	0	0	0	1,000	1,000
5520020 - Computer Hardware, Non-Capit	820	0	0	0	600	600
5521000 - Gas & Oil	0	0	0	0	18,550	18,550
5540000 - Books,pubs,subs & Membership	779	1,702	1,702	276	2,627	925
5550000 - Training	70	2,329	2,329	0	7,734	5,405
<b>Operating Expenses:</b>	<b>\$37,333</b>	<b>\$40,088</b>	<b>\$80,088</b>	<b>\$35,284</b>	<b>\$338,448</b>	<b>\$298,360</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	1,092	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$1,092</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$691,714</b>	<b>\$789,081</b>	<b>\$829,081</b>	<b>\$587,538</b>	<b>\$2,063,832</b>	<b>\$1,274,751</b>

**1457 - COMMUNITY DEVELOPMENT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	453,975	493,788	493,788	309,889	478,052	-15,736
5130001 - Vacancy Factor	0	-8,642	-8,642	0	-8,367	275
5160000 - Compensated Annual Leave	21,857	0	0	15,541	0	0
5160010 - Compensated Ann Leave Payoff	11,054	0	0	3,057	0	0
5160020 - Compensated Admin Leave	8,497	0	0	8,262	0	0
5170000 - Compensated Sick Leave	12,377	0	0	19,804	0	0
5170010 - Compensated Sick Leave Payoff	10,899	0	0	0	0	0
5210000 - Fica Taxes	37,571	37,775	37,775	25,218	36,567	-1,208
5220000 - Retirement Contributions	51,101	51,166	51,166	38,535	52,422	1,256
5230000 - Health Insurance	53,266	51,429	51,429	33,539	55,421	3,992
5231000 - Life Insurance	589	463	463	432	449	-14
5232000 - Dental Insurance	1,564	1,565	1,565	1,019	1,399	-166
5233000 - Lt Disability Insurance	820	814	814	581	787	-27
5233100 - St Disability Insurance	1,521	1,086	1,086	1,073	1,052	-34
5240000 - Workers' Compensation	1,290	1,135	1,135	820	1,245	110
<b>Personal Services:</b>	<b>\$666,381</b>	<b>\$630,579</b>	<b>\$630,579</b>	<b>\$457,770</b>	<b>\$619,027</b>	<b>-\$11,552</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	695,331	825,000	953,560	411,240	725,000	-100,000
5340000 - Other Contractual Services	0	0	0	16,087	0	0
5400000 - Travel And Per Diem	0	1,624	1,624	1,782	2,149	525
5420000 - Freight & Postage Services	0	0	0	23	0	0
5440000 - Rentals And Leases	20,708	22,500	22,500	11,983	22,500	0
5450000 - Insurance	1,288	1,288	1,288	1,288	865	-423
5460000 - Repair & Maintenance Svcs	149,817	0	0	980	0	0
5462000 - Rep & Maint-automotive	2,657	6,700	6,700	4,546	3,600	-3,100
5470000 - Printing And Binding	0	0	0	37	0	0
5480000 - Promotional Activities	6,111	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	2,165	0	0
5490501 - OH-Workers' Compensation	1,063	1,339	1,339	1,339	1,241	-98
5490503 - OH-Dental Insurance	503	247	247	247	230	-17
5490504 - OH-Health Insurance	1,518	1,074	1,074	1,074	993	-81
5490505 - OH-Life/AD&D, STD, LTD	432	589	589	589	546	-43
5511000 - Office Supplies	11,232	14,723	13,319	6,469	15,000	277
5512000 - Office Equipment	3,430	9,500	7,201	9,529	9,000	-500
5520000 - Operating Supplies	1,476	0	0	11,564	0	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	123	0	0
5521000 - Gas & Oil	1,563	2,226	2,226	1,000	1,908	-318
5540000 - Books,pubs,subs & Membership	683	629	629	719	1,246	617
5550000 - Training	550	1,175	1,175	0	2,520	1,345
<b>Operating Expenses:</b>	<b>\$898,363</b>	<b>\$888,614</b>	<b>\$1,013,471</b>	<b>\$482,783</b>	<b>\$786,798</b>	<b>-\$101,816</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	2,000	2,299	2,299	0	-2,000
5644000 - Office Equipment Capital	0	277	3,681	0	0	-277
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$2,277</b>	<b>\$5,980</b>	<b>\$2,299</b>	<b>\$0</b>	<b>-\$2,277</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,564,744</b>	<b>\$1,521,470</b>	<b>\$1,650,030</b>	<b>\$942,853</b>	<b>\$1,405,825</b>	<b>-\$115,645</b>

**1458 - CUSTOMER CARE ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	201,445	239,718	239,718	162,391	145,966	-93,752
5120002 - Disaster Relief	0	0	0	515	0	0
5130001 - Vacancy Factor	0	-4,195	-4,195	0	-2,555	1,640
5150300 - Class C Meals	0	0	0	14	0	0
5160000 - Compensated Annual Leave	10,548	0	0	10,540	0	0
5160010 - Compensated Ann Leave Payoff	4,874	0	0	0	0	0
5160020 - Compensated Admin Leave	1,409	0	0	1,458	0	0
5170000 - Compensated Sick Leave	5,590	0	0	7,511	0	0
5170010 - Compensated Sick Leave Payoff	5,237	0	0	0	0	0
5210000 - Fica Taxes	17,278	18,339	18,339	13,793	11,167	-7,172
5220000 - Retirement Contributions	16,708	18,299	18,299	13,966	11,695	-6,604
5230000 - Health Insurance	35,925	45,297	45,297	33,757	29,356	-15,941
5231000 - Life Insurance	259	226	226	227	139	-87
5232000 - Dental Insurance	1,352	1,532	1,532	1,158	889	-643
5233000 - Lt Disability Insurance	357	393	393	302	240	-153
5233100 - St Disability Insurance	659	526	526	557	323	-203
5240000 - Workers' Compensation	570	553	553	418	378	-175
<b>Personal Services:</b>	<b>\$302,211</b>	<b>\$320,688</b>	<b>\$320,688</b>	<b>\$246,607</b>	<b>\$197,598</b>	<b>-\$123,090</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	276	1,300	1,300	121	1,700	400
5450000 - Insurance	1,288	1,288	1,288	1,288	6,102	4,814
5460000 - Repair & Maintenance Svcs	27,577	43,350	43,350	11,694	54,500	11,150
5470000 - Printing And Binding	28	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,421	3,618	3,618	3,618	2,943	-675
5490502 - OH-Property & Liability Insuranc	0	0	0	0	562	562
5490503 - OH-Dental Insurance	1,403	1,090	1,090	1,090	960	-130
5490504 - OH-Health Insurance	4,856	4,241	4,241	4,241	3,705	-536
5490505 - OH-Life/AD&D, STD, LTD	1,045	1,175	1,175	1,175	875	-300
5520010 - Computer Software	2,500	12,500	12,500	12,000	0	-12,500
5540000 - Books,pubs,subs & Membership	438	525	525	0	525	0
5550000 - Training	449	1,845	1,845	0	1,845	0
<b>Operating Expenses:</b>	<b>\$43,281</b>	<b>\$70,932</b>	<b>\$70,932</b>	<b>\$35,227</b>	<b>\$73,717</b>	<b>\$2,785</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	5,108	0	0	0	0	0
5640020 - Computer Hardware, Capital	2,314	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$7,422</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$352,914</b>	<b>\$391,620</b>	<b>\$391,620</b>	<b>\$281,834</b>	<b>\$271,315</b>	<b>-\$120,305</b>

**2551 - SHINGLE CREEK PERPETUAL MAINT**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	0	175,503	205,301	0	227,380	51,877
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$175,503</b>	<b>\$205,301</b>	<b>\$0</b>	<b>\$227,380</b>	<b>\$51,877</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$175,503</b>	<b>\$205,301</b>	<b>\$0</b>	<b>\$227,380</b>	<b>\$51,877</b>



**7200 - PARKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	99,162	0	0	0	58,000	58,000
<b>Capital Outlay:</b>	<b>\$99,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,000</b>	<b>\$58,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$99,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,000</b>	<b>\$58,000</b>

**7201 - PARKS AND RECREATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	554,336	677,333	643,706	449,824	669,426	-7,907
5120002 - Disaster Relief	0	0	0	95	0	0
5130001 - Vacancy Factor	0	-12,027	-11,439	0	-11,888	139
5140000 - Overtime	7,207	10,000	10,000	7,590	10,005	5
5160000 - Compensated Annual Leave	42,192	0	0	33,365	0	0
5160010 - Compensated Ann Leave Payoff	1,288	0	0	0	0	0
5160020 - Compensated Admin Leave	1,160	0	0	1,372	0	0
5170000 - Compensated Sick Leave	24,506	0	0	10,985	0	0
5210000 - Fica Taxes	47,464	52,584	50,011	37,165	51,979	-605
5220000 - Retirement Contributions	51,558	55,552	53,023	43,544	60,942	5,390
5230000 - Health Insurance	134,988	165,263	165,263	119,730	180,771	15,508
5231000 - Life Insurance	744	645	613	613	637	-8
5232000 - Dental Insurance	4,327	4,302	4,302	3,088	4,181	-121
5233000 - Lt Disability Insurance	1,026	1,132	1,077	816	1,121	-11
5233100 - St Disability Insurance	1,894	1,511	1,437	1,509	1,493	-18
5240000 - Workers' Compensation	27,669	29,067	28,990	22,436	33,839	4,772
5250000 - Unemployment Compensation	0	0	0	1,620	0	0
<b>Personal Services:</b>	<b>\$900,359</b>	<b>\$985,362</b>	<b>\$946,983</b>	<b>\$733,753</b>	<b>\$1,002,506</b>	<b>\$17,144</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	49,897	13,694	13,694	12,034	168,575	154,881
5400000 - Travel And Per Diem	33	50	50	50	50	0
5410000 - Communications	3,422	3,295	3,295	2,292	3,420	125
5420000 - Freight & Postage Services	70	250	250	2	150	-100
5430000 - Utility Services	127,505	143,596	143,596	90,269	124,457	-19,139
5440000 - Rentals And Leases	6,664	9,750	9,750	10,298	13,085	3,335
5450000 - Insurance	25,527	28,899	28,899	28,899	26,400	-2,499
5450502 - Insurance Claims - Prop & Casua	334	334	334	334	52,144	51,810
5460000 - Repair & Maintenance Svcs	202,189	103,500	130,263	72,698	185,235	81,735
5462000 - Rep & Maint-automotive	45,763	51,100	51,100	49,194	28,300	-22,800
5470000 - Printing And Binding	0	250	250	0	250	0
5490000 - Oth Current Chgs & Obligations	168	50	50	231	200	150
5490501 - OH-Workers' Compensation	3,349	4,216	4,216	4,216	4,092	-124
5490502 - OH-Property & Liability Insuranc	3,320	4,388	4,388	4,388	9,175	4,787
5490503 - OH-Dental Insurance	1,581	782	782	782	759	-23
5490504 - OH-Health Insurance	4,777	3,383	3,383	3,383	3,284	-99
5490505 - OH-Life/AD&D, STD, LTD	1,440	1,962	1,962	1,962	1,907	-55
5520000 - Operating Supplies	28,107	27,013	23,783	15,556	30,050	3,037
5520020 - Computer Hardware, Non-Capit	172	0	0	0	1,330	1,330
5521000 - Gas & Oil	37,563	34,198	34,198	22,453	34,901	703
5522000 - Chemicals	18,704	19,855	19,855	12,340	19,855	0
5525000 - Tools	7,142	5,000	5,000	3,595	7,500	2,500
5550000 - Training	1,280	5,875	5,875	1,601	5,040	-835
<b>Operating Expenses:</b>	<b>\$569,006</b>	<b>\$461,440</b>	<b>\$484,973</b>	<b>\$336,578</b>	<b>\$720,159</b>	<b>\$258,719</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	86,500	74,360	74,346	23,000	-63,500
5640000 - Machinery & Equipment	32,738	42,400	38,242	26,166	85,000	42,600
5640100 - Vehicles	24,279	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$57,017</b>	<b>\$128,900</b>	<b>\$112,602</b>	<b>\$100,513</b>	<b>\$108,000</b>	<b>-\$20,900</b>

**7201 - PARKS AND RECREATION**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>TOTAL EXPENDITURES:</b>	<b>\$1,526,383</b>	<b>\$1,575,702</b>	<b>\$1,544,558</b>	<b>\$1,170,844</b>	<b>\$1,830,665</b>	<b>\$254,963</b>

**7222 - SHINGLE CREEK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	31,800	0	40	0	40	40
<b>Operating Expenses:</b>	<b>\$31,800</b>	<b>\$0</b>	<b>\$40</b>	<b>\$0</b>	<b>\$40</b>	<b>\$40</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,800</b>	<b>\$0</b>	<b>\$40</b>	<b>\$0</b>	<b>\$40</b>	<b>\$40</b>

**7241 - SPLIT OAK & LAKE LIZZIE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	0	610,652	610,652	0	610,652	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$610,652</b>	<b>\$610,652</b>	<b>\$0</b>	<b>\$610,652</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$610,652</b>	<b>\$610,652</b>	<b>\$0</b>	<b>\$610,652</b>	<b>\$0</b>

**7295 - HOLOPAW CONSERVATION AREA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	0	38,650	38,650	0	68,650	30,000
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$38,650</b>	<b>\$38,650</b>	<b>\$0</b>	<b>\$68,650</b>	<b>\$30,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$38,650</b>	<b>\$38,650</b>	<b>\$0</b>	<b>\$68,650</b>	<b>\$30,000</b>

**7465 - POINCIANA SCRUB**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	134,058	134,058	0	134,058	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$134,058</b>	<b>\$134,058</b>	<b>\$0</b>	<b>\$134,058</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$134,058</b>	<b>\$134,058</b>	<b>\$0</b>	<b>\$134,058</b>	<b>\$0</b>

**7503 - HERITAGE PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	155,501	166,600	166,600	124,950	168,535	1,935
<b>Operating Expenses:</b>	<b>\$155,501</b>	<b>\$166,600</b>	<b>\$166,600</b>	<b>\$124,950</b>	<b>\$168,535</b>	<b>\$1,935</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$155,501</b>	<b>\$166,600</b>	<b>\$166,600</b>	<b>\$124,950</b>	<b>\$168,535</b>	<b>\$1,935</b>



## DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

### TRENDS & ISSUES

The Strategic Initiatives 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 4.90 FTEs which is an increase of 1.05 FTEs from the FY17 Adopted Budget as a result of the addition of the Executive Director-GOPEP position (1 FTE) as well as the partial reallocation of the Senior Administrative Assistant position from Fund 150 – West 192 Development Authority (.05 FTE). Personal Services increased \$129,153, from the FY17 Adopted Budget due to the following:

- Addition of the Executive Director-GOPEP position and the partial position reallocation noted above
- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased \$89,201, primarily due to payments for the School Board STEM Program being completed in FY17 and the removal of QTI and Other Incentives.

Grants & Aids decreased \$624,000 due to the elimination of contributions to GOPEP as this is now a County function as well as QTI and Other Incentives not being budgeted for FY18.

Overall, this budget decreased \$584,045 from the FY17 Adopted Budget.

### REVENUES

The Osceola County Strategic Initiatives Department is supported by the General Fund.

**1428 - STRATEGIC INITIATIVES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	116,602	73,433	160,936	77,548	191,436	118,003
5130001 - Vacancy Factor	0	-1,286	-1,286	0	-3,350	-2,064
5160000 - Compensated Annual Leave	4,349	0	0	2,107	0	0
5160020 - Compensated Admin Leave	399	0	0	0	0	0
5170000 - Compensated Sick Leave	796	0	0	1,001	0	0
5210000 - Fica Taxes	8,613	5,619	5,619	5,482	14,644	9,025
5220000 - Retirement Contributions	21,295	11,172	11,172	13,361	21,000	9,828
5230000 - Health Insurance	10,714	7,949	7,949	9,317	14,992	7,043
5231000 - Life Insurance	139	68	68	103	180	112
5232000 - Dental Insurance	391	275	275	276	378	103
5233000 - Lt Disability Insurance	193	121	121	138	317	196
5233100 - St Disability Insurance	357	162	162	254	422	260
5240000 - Workers' Compensation	303	167	167	185	497	330
<b>Personal Services:</b>	<b>\$164,152</b>	<b>\$97,680</b>	<b>\$185,183</b>	<b>\$109,773</b>	<b>\$240,516</b>	<b>\$142,836</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	160,280	250,000	257,363	38,890	250,000	0
5340000 - Other Contractual Services	7,906	7,906	107,906	0	107,906	100,000
5400000 - Travel And Per Diem	3,401	10,000	10,000	6,040	10,000	0
5410000 - Communications	433	500	500	325	500	0
5420000 - Freight & Postage Services	143	1,000	1,000	14	1,000	0
5450000 - Insurance	484	784	784	784	698	-86
5470000 - Printing And Binding	2,260	1,500	1,500	414	1,500	0
5490000 - Oth Current Chgs & Obligations	2,781	1,750	76,750	0	76,750	75,000
5490501 - OH-Workers' Compensation	275	237	237	237	571	334
5490502 - OH-Property & Liability Insuranc	62	119	119	119	82	-37
5490503 - OH-Dental Insurance	130	45	45	45	106	61
5490504 - OH-Health Insurance	393	189	189	189	458	269
5490505 - OH-Life/AD&D, STD, LTD	112	104	104	104	250	146
5511000 - Office Supplies	220	500	2,997	72	2,997	2,497
5520000 - Operating Supplies	358	1,000	31,000	277	31,000	30,000
5540000 - Books,pubs,subs & Membership	25,499	25,360	25,360	25,895	26,260	900
5541000 - Registration Fees	1,770	3,000	3,000	1,947	3,000	0
5550000 - Training	0	3,000	3,000	0	3,000	0
<b>Operating Expenses:</b>	<b>\$206,507</b>	<b>\$306,994</b>	<b>\$521,854</b>	<b>\$75,351</b>	<b>\$516,078</b>	<b>\$209,084</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$370,658</b>	<b>\$404,674</b>	<b>\$707,037</b>	<b>\$185,123</b>	<b>\$756,594</b>	<b>\$351,920</b>

## 5101 - ECONOMIC DEVELOPMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	226,164	149,495	149,495	105,647	134,082	-15,413
5122000 - Car Allowance	700	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,617	-2,617	0	-2,347	270
5140000 - Overtime	80	0	0	0	0	0
5150300 - Class C Meals	46	0	0	0	0	0
5160000 - Compensated Annual Leave	7,710	0	0	1,896	0	0
5160020 - Compensated Admin Leave	1,360	0	0	767	0	0
5170000 - Compensated Sick Leave	2,425	0	0	1,377	0	0
5210000 - Fica Taxes	17,347	11,435	11,435	7,464	10,257	-1,178
5220000 - Retirement Contributions	20,531	16,410	16,410	11,834	15,986	-424
5230000 - Health Insurance	30,490	24,738	24,738	20,884	27,958	3,220
5231000 - Life Insurance	281	140	140	137	126	-14
5232000 - Dental Insurance	892	551	551	408	464	-87
5233000 - Lt Disability Insurance	389	247	247	183	222	-25
5233100 - St Disability Insurance	718	329	329	338	295	-34
5240000 - Workers' Compensation	592	344	344	252	349	5
<b>Personal Services:</b>	<b>\$309,726</b>	<b>\$201,072</b>	<b>\$201,072</b>	<b>\$151,187</b>	<b>\$187,392</b>	<b>-\$13,680</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	154,442	0	25,000	0	5,000	5,000
5310006 - Legal Fees	0	0	0	24,810	2,000	2,000
5340000 - Other Contractual Services	455,220	384,586	384,586	288,440	394,773	10,187
5400000 - Travel And Per Diem	32,278	12,000	12,000	3,999	12,000	0
5410000 - Communications	788	560	560	116	560	0
5420000 - Freight & Postage Services	629	500	500	0	500	0
5440000 - Rentals And Leases	1,858	4,178	4,178	1,853	4,178	0
5450000 - Insurance	1,779	2,186	2,186	2,186	1,453	-733
5462000 - Rep & Maint-automotive	249	500	500	20	500	0
5470000 - Printing And Binding	539	2,500	2,500	421	2,500	0
5480000 - Promotional Activities	19,537	20,000	20,000	13,425	20,000	0
5486000 - Promotional-Public Relat Prog	0	30,000	30,000	0	30,000	0
5488000 - Promotional-ads/media Buys	0	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	40	0	0	0	0	0
5490501 - OH-Workers' Compensation	768	719	719	719	645	-74
5490502 - OH-Property & Liability Insuranc	228	228	228	228	170	-58
5490503 - OH-Dental Insurance	362	134	134	134	120	-14
5490504 - OH-Health Insurance	1,096	577	577	577	517	-60
5490505 - OH-Life/AD&D, STD, LTD	312	316	316	316	283	-33
5511000 - Office Supplies	643	1,000	1,000	135	1,000	0
5520000 - Operating Supplies	1,435	1,000	1,000	60	1,000	0
5521000 - Gas & Oil	248	700	700	127	700	0
5540000 - Books,pubs,subs & Membership	8,892	7,700	7,700	5,162	6,500	-1,200
5541000 - Registration Fees	3,043	7,400	7,400	935	7,400	0
<b>Operating Expenses:</b>	<b>\$684,386</b>	<b>\$479,784</b>	<b>\$504,784</b>	<b>\$343,662</b>	<b>\$494,799</b>	<b>\$15,015</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,500	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$995,612</b>	<b>\$680,856</b>	<b>\$705,856</b>	<b>\$494,849</b>	<b>\$682,191</b>	<b>\$1,335</b>

**5105 - ECONOMIC INCENTIVES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	136,500	661,196	661,196	215,530	175,000	-486,196
<b>Operating Expenses:</b>	<b>\$136,500</b>	<b>\$661,196</b>	<b>\$661,196</b>	<b>\$215,530</b>	<b>\$175,000</b>	<b>-\$486,196</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	685,553	624,000	624,000	610,553	0	-624,000
<b>Grants and Aids:</b>	<b>\$685,553</b>	<b>\$624,000</b>	<b>\$624,000</b>	<b>\$610,553</b>	<b>\$0</b>	<b>-\$624,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$822,053</b>	<b>\$1,285,196</b>	<b>\$1,285,196</b>	<b>\$826,083</b>	<b>\$175,000</b>	<b>-\$1,110,196</b>

### 5115 - TECHNOLOGY DEVELOPMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	60,870	124,200	155,400	70,309	174,200	50,000
5450000 - Insurance	0	0	0	0	110,042	110,042
5490502 - OH-Property & Liability Insuranc	0	0	0	0	12,854	12,854
<b>Operating Expenses:</b>	<b>\$60,870</b>	<b>\$124,200</b>	<b>\$155,400</b>	<b>\$70,309</b>	<b>\$297,096</b>	<b>\$172,896</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	3,000,000	5,000,000	5,000,000	3,045,000	5,000,000	0
<b>Grants and Aids:</b>	<b>\$3,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$3,045,000</b>	<b>\$5,000,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,060,870</b>	<b>\$5,124,200</b>	<b>\$5,155,400</b>	<b>\$3,115,309</b>	<b>\$5,297,096</b>	<b>\$172,896</b>

## DEPARTMENT SUMMARY – COURT ADMINISTRATION

### TRENDS & ISSUES

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), Injunction Services (1527), Supervised Visitations (1528) and Mediation (1542).

A total of 19.62 FTEs are allocated to Court Administration in the General Fund for FY18, which is a decrease of 0.32 FTE due to a correction needed in FY17 to the FTE for allocation for a Visitation Center Observer position. Personal Services decreased by 3.20% or \$35,012 from the FY17 Adopted Budget as a result of the decrease in FTEs as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenses decreased 14.96%, or \$139,575, over the FY17 Adopted budget primarily due to Teen Court and Mediation programs spending down the program's restricted balance forward and Drug Court reduction in the Drug Treatment Providers Outpatient Contract.

Overall, Court Administration in the General Fund decreased 8.44% from the FY17 Adopted Budget.

### REVENUES

This Department is funded by the General Fund. However, there are also three offices within this Department that bring in revenues to fund their operation. They are as follows:

Court Innovations is funded by 25% of every \$65 collected for traffic violations, and by a \$25 Administrative Fee charged to each foreclosure case that goes through mediation. Total Revenues are projected to decrease 13.2% from the FY17 Adopted Budget.

Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. Revenues are projected to decrease 24% over the FY17 Adopted Budget.

The Mediation Office is funded only by Balance Forward. Jury and Injunction programs are funded by revenues from the Clerk of Courts due to an inter-local agreement.

### 1510 - COURT ADMINISTRATION INNOVATIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	29,766	34,811	34,811	24,855	34,819	8
5130001 - Vacancy Factor	0	-609	-609	0	-609	0
5140000 - Overtime	0	0	0	19	0	0
5160000 - Compensated Annual Leave	1,362	0	0	1,096	0	0
5170000 - Compensated Sick Leave	2,757	0	0	854	0	0
5210000 - Fica Taxes	2,586	2,663	2,663	2,029	2,664	1
5220000 - Retirement Contributions	2,487	2,617	2,617	2,023	2,757	140
5230000 - Health Insurance	6,746	7,288	7,288	5,606	7,831	543
5231000 - Life Insurance	40	33	33	33	33	0
5232000 - Dental Insurance	289	290	290	221	290	0
5233000 - Lt Disability Insurance	56	57	57	44	57	0
5233100 - St Disability Insurance	103	77	77	81	77	0
5240000 - Workers' Compensation	84	80	80	62	91	11
<b>Personal Services:</b>	<b>\$46,276</b>	<b>\$47,307</b>	<b>\$47,307</b>	<b>\$36,921</b>	<b>\$48,010</b>	<b>\$703</b>
<b>Operating Expenses:</b>						
5490501 - OH-Workers' Compensation	591	248	248	248	248	0
5490503 - OH-Dental Insurance	279	46	46	46	46	0
5490504 - OH-Health Insurance	843	199	199	199	199	0
5490505 - OH-Life/AD&D, STD, LTD	240	109	109	109	109	0
5490900 - Other Current Charges-courts	0	13,933	53,155	0	43,769	29,836
5511000 - Office Supplies	67	1,500	1,500	23	500	-1,000
5512000 - Office Equipment	20	0	0	0	0	0
5520000 - Operating Supplies	875	2,200	2,200	1,188	2,200	0
5522500 - Food	0	500	500	65	500	0
5540000 - Books,pubs,subs & Membership	1,205	2,480	2,480	1,945	2,480	0
<b>Operating Expenses:</b>	<b>\$4,120</b>	<b>\$21,215</b>	<b>\$60,437</b>	<b>\$3,823</b>	<b>\$50,051</b>	<b>\$28,836</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$50,396</b>	<b>\$68,522</b>	<b>\$107,744</b>	<b>\$40,744</b>	<b>\$98,061</b>	<b>\$29,539</b>

**1511 - COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	98,994	114,809	114,809	73,753	113,631	-1,178
5130001 - Vacancy Factor	0	-2,009	-2,009	0	-1,989	20
5140000 - Overtime	5	0	0	36	0	0
5160000 - Compensated Annual Leave	6,135	0	0	3,283	0	0
5160020 - Compensated Admin Leave	287	0	0	87	0	0
5170000 - Compensated Sick Leave	5,322	0	0	3,577	0	0
5210000 - Fica Taxes	7,819	8,783	8,783	5,841	8,693	-90
5220000 - Retirement Contributions	9,623	10,178	10,178	7,290	10,525	347
5230000 - Health Insurance	38,472	41,598	41,598	24,696	38,494	-3,104
5231000 - Life Insurance	132	108	108	95	107	-1
5232000 - Dental Insurance	867	870	870	566	870	0
5233000 - Lt Disability Insurance	184	189	189	127	187	-2
5233100 - St Disability Insurance	340	253	253	235	250	-3
5240000 - Workers' Compensation	275	264	264	186	295	31
<b>Personal Services:</b>	<b>\$168,454</b>	<b>\$175,043</b>	<b>\$175,043</b>	<b>\$119,772</b>	<b>\$171,063</b>	<b>-\$3,980</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,208	2,000	2,000	0	2,000	0
5400000 - Travel And Per Diem	257	500	500	0	500	0
5410000 - Communications	11,449	15,300	15,300	12,797	19,200	3,900
5420000 - Freight & Postage Services	271	500	500	65	400	-100
5440000 - Rentals And Leases	1,835	5,000	5,000	1,468	3,000	-2,000
5450000 - Insurance	63,084	67,968	67,968	67,968	32,751	-35,217
5450502 - Insurance Claims - Prop & Casua	5,794	14,765	14,765	14,765	0	-14,765
5460000 - Repair & Maintenance Svcs	10,254	14,000	14,000	6,058	12,500	-1,500
5490501 - OH-Workers' Compensation	197	744	744	744	744	0
5490502 - OH-Property & Liability Insuranc	8,842	11,684	11,684	11,684	3,826	-7,858
5490503 - OH-Dental Insurance	93	138	138	138	138	0
5490504 - OH-Health Insurance	281	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	80	327	327	327	327	0
5490900 - Other Current Charges-courts	0	3,000	3,000	0	3,000	0
5511000 - Office Supplies	602	800	800	1,836	800	0
5512000 - Office Equipment	495	150	150	125	0	-150
5520000 - Operating Supplies	1,538	6,900	6,900	570	1,000	-5,900
5540000 - Books,pubs,subs & Membership	25	0	0	30	0	0
5550000 - Training	552	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$106,856</b>	<b>\$144,373</b>	<b>\$144,373</b>	<b>\$119,171</b>	<b>\$80,783</b>	<b>-\$63,590</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	3,500	3,500
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$275,311</b>	<b>\$319,416</b>	<b>\$319,416</b>	<b>\$238,944</b>	<b>\$255,346</b>	<b>-\$64,070</b>



**1515 - TEEN COURT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	81,280	93,518	93,518	55,209	93,517	-1
5130001 - Vacancy Factor	0	-1,637	-1,637	0	-1,637	0
5140000 - Overtime	109	0	0	0	0	0
5150300 - Class C Meals	15	0	0	0	0	0
5160000 - Compensated Annual Leave	6,165	0	0	3,239	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,908	0	0
5170000 - Compensated Sick Leave	3,587	0	0	2,179	0	0
5210000 - Fica Taxes	6,413	7,154	7,154	4,483	7,154	0
5220000 - Retirement Contributions	6,689	7,032	7,032	4,708	7,406	374
5230000 - Health Insurance	25,392	22,770	22,770	15,764	24,432	1,662
5231000 - Life Insurance	107	88	88	77	88	0
5232000 - Dental Insurance	567	580	580	397	580	0
5233000 - Lt Disability Insurance	150	154	154	104	154	0
5233100 - St Disability Insurance	277	205	205	191	205	0
5240000 - Workers' Compensation	227	215	215	144	243	28
<b>Personal Services:</b>	<b>\$130,977</b>	<b>\$130,079</b>	<b>\$130,079</b>	<b>\$88,404</b>	<b>\$132,142</b>	<b>\$2,063</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	3,635	4,875	4,875	4,705	9,375	4,500
5400000 - Travel And Per Diem	750	1,400	1,400	1,338	1,900	500
5420000 - Freight & Postage Services	319	300	300	256	300	0
5460000 - Repair & Maintenance Svcs	0	0	0	0	275	275
5470000 - Printing And Binding	54	350	350	107	350	0
5490501 - OH-Workers' Compensation	394	496	496	496	496	0
5490503 - OH-Dental Insurance	186	92	92	92	92	0
5490504 - OH-Health Insurance	562	398	398	398	398	0
5490505 - OH-Life/AD&D, STD, LTD	160	218	218	218	218	0
5490900 - Other Current Charges-courts	0	389,991	479,069	0	323,994	-65,997
5511000 - Office Supplies	543	1,000	1,000	164	700	-300
5512000 - Office Equipment	0	0	0	0	1,635	1,635
5520000 - Operating Supplies	1,958	3,500	3,500	2,295	3,810	310
5520020 - Computer Hardware, Non-Capit.	0	0	0	0	950	950
5522500 - Food	749	1,100	1,100	816	1,600	500
5540000 - Books,pubs,subs & Membership	200	225	225	200	225	0
5541000 - Registration Fees	90	250	250	90	250	0
<b>Operating Expenses:</b>	<b>\$9,600</b>	<b>\$404,195</b>	<b>\$493,273</b>	<b>\$11,175</b>	<b>\$346,568</b>	<b>-\$57,627</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$140,578</b>	<b>\$534,274</b>	<b>\$623,352</b>	<b>\$99,579</b>	<b>\$478,710</b>	<b>-\$55,564</b>

**1520 - JURY SERVICES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	29,192	107,904	107,904	55,960	107,099	-805
5130001 - Vacancy Factor	0	-1,889	-1,889	0	-1,874	15
5140000 - Overtime	51	0	0	19	0	0
5160000 - Compensated Annual Leave	158	0	0	3,754	0	0
5160010 - Compensated Ann Leave Payoff	5,196	0	0	0	0	0
5160020 - Compensated Admin Leave	0	0	0	130	0	0
5170000 - Compensated Sick Leave	1,099	0	0	3,747	0	0
5170010 - Compensated Sick Leave Payoff	4,086	0	0	0	0	0
5210000 - Fica Taxes	3,000	8,255	8,255	5,207	8,193	-62
5220000 - Retirement Contributions	2,684	8,114	8,114	4,800	8,483	369
5230000 - Health Insurance	5,040	42,153	42,153	10,248	15,662	-26,491
5231000 - Life Insurance	23	101	101	73	101	0
5232000 - Dental Insurance	143	726	726	397	580	-146
5233000 - Lt Disability Insurance	30	179	179	98	177	-2
5233100 - St Disability Insurance	56	238	238	182	236	-2
5240000 - Workers' Compensation	98	2,471	2,471	146	278	-2,193
<b>Personal Services:</b>	<b>\$50,857</b>	<b>\$168,252</b>	<b>\$168,252</b>	<b>\$84,762</b>	<b>\$138,935</b>	<b>-\$29,317</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	33,500	33,500	23,470	33,500	0
5400000 - Travel And Per Diem	0	150	150	0	150	0
5420000 - Freight & Postage Services	0	25,225	25,225	8,590	25,225	0
5460000 - Repair & Maintenance Svcs	0	1,200	1,200	115	1,200	0
5490501 - OH-Workers' Compensation	0	744	744	744	744	0
5490503 - OH-Dental Insurance	0	138	138	138	138	0
5490504 - OH-Health Insurance	0	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	0	327	327	327	327	0
5511000 - Office Supplies	0	2,500	2,500	321	2,500	0
5520000 - Operating Supplies	767	3,000	3,000	1,486	3,000	0
<b>Operating Expenses:</b>	<b>\$767</b>	<b>\$67,381</b>	<b>\$67,381</b>	<b>\$35,788</b>	<b>\$67,381</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$51,625</b>	<b>\$235,633</b>	<b>\$235,633</b>	<b>\$120,550</b>	<b>\$206,316</b>	<b>-\$29,317</b>

## 1522 - DRUG COURT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	111,729	67,285	67,285	48,611	67,277	-8
5130001 - Vacancy Factor	0	-1,177	-1,177	0	-1,177	0
5140000 - Overtime	175	0	0	103	0	0
5160000 - Compensated Annual Leave	6,096	0	0	2,017	0	0
5160010 - Compensated Ann Leave Payoff	1,392	0	0	0	0	0
5170000 - Compensated Sick Leave	3,869	0	0	709	0	0
5210000 - Fica Taxes	9,053	5,148	5,148	3,831	5,147	-1
5220000 - Retirement Contributions	9,037	5,062	5,062	3,879	5,327	265
5230000 - Health Insurance	20,998	16,362	16,362	9,705	13,938	-2,424
5231000 - Life Insurance	133	62	62	60	62	0
5232000 - Dental Insurance	679	410	410	320	432	22
5233000 - Lt Disability Insurance	187	112	112	80	112	0
5233100 - St Disability Insurance	345	150	150	150	150	0
5240000 - Workers' Compensation	305	155	155	117	173	18
<b>Personal Services:</b>	<b>\$163,998</b>	<b>\$93,569</b>	<b>\$93,569</b>	<b>\$69,582</b>	<b>\$91,441</b>	<b>-\$2,128</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	138,449	226,800	226,800	113,626	176,800	-50,000
5400000 - Travel And Per Diem	0	50	50	0	50	0
5420000 - Freight & Postage Services	53	100	100	10	100	0
5460000 - Repair & Maintenance Svcs	0	0	0	0	600	600
5490501 - OH-Workers' Compensation	591	372	372	372	372	0
5490503 - OH-Dental Insurance	279	66	66	66	66	0
5490504 - OH-Health Insurance	843	297	297	297	297	0
5490505 - OH-Life/AD&D, STD, LTD	240	165	165	165	165	0
5511000 - Office Supplies	373	650	650	120	650	0
5512000 - Office Equipment	0	0	0	0	1,500	1,500
5520000 - Operating Supplies	1,488	2,330	2,330	1,440	2,350	20
5520020 - Computer Hardware, Non-Capit.	0	0	0	0	2,850	2,850
5550000 - Training	0	0	0	900	0	0
<b>Operating Expenses:</b>	<b>\$142,316</b>	<b>\$230,830</b>	<b>\$230,830</b>	<b>\$116,996</b>	<b>\$185,800</b>	<b>-\$45,030</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$306,315</b>	<b>\$324,399</b>	<b>\$324,399</b>	<b>\$186,577</b>	<b>\$277,241</b>	<b>-\$47,158</b>

**1524 - MENTAL HEALTH COURT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	54,073	54,073	35,137	54,065	-8
5130001 - Vacancy Factor	0	-947	-947	0	-946	1
5140000 - Overtime	0	0	0	52	0	0
5160000 - Compensated Annual Leave	0	0	0	1,328	0	0
5170000 - Compensated Sick Leave	0	0	0	595	0	0
5210000 - Fica Taxes	0	4,136	4,136	2,777	4,135	-1
5220000 - Retirement Contributions	0	4,065	4,065	2,799	4,282	217
5230000 - Health Insurance	0	15,206	15,206	6,892	10,885	-4,321
5231000 - Life Insurance	0	51	51	46	51	0
5232000 - Dental Insurance	0	327	327	240	364	37
5233000 - Lt Disability Insurance	0	89	89	62	89	0
5233100 - St Disability Insurance	0	118	118	115	118	0
5240000 - Workers' Compensation	0	545	545	85	141	-404
<b>Personal Services:</b>	<b>\$0</b>	<b>\$77,663</b>	<b>\$77,663</b>	<b>\$50,127</b>	<b>\$73,184</b>	<b>-\$4,479</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	2,500	2,500	0	4,085	1,585
5490501 - OH-Workers' Compensation	0	310	310	310	310	0
5490503 - OH-Dental Insurance	0	59	59	59	59	0
5490504 - OH-Health Insurance	0	249	249	249	249	0
5490505 - OH-Life/AD&D, STD, LTD	0	136	136	136	136	0
5511000 - Office Supplies	0	50	50	0	50	0
5520000 - Operating Supplies	0	3,085	3,085	3,050	1,500	-1,585
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$6,389</b>	<b>\$6,389</b>	<b>\$3,804</b>	<b>\$6,389</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$84,052</b>	<b>\$84,052</b>	<b>\$53,931</b>	<b>\$79,573</b>	<b>-\$4,479</b>

### 1525 - ALTERNATIVE SANCTIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	40,985	47,900	47,900	33,255	47,902	2
5130001 - Vacancy Factor	0	-838	-838	0	-838	0
5160000 - Compensated Annual Leave	3,537	0	0	2,165	0	0
5170000 - Compensated Sick Leave	2,105	0	0	1,428	0	0
5210000 - Fica Taxes	3,118	3,665	3,665	2,462	3,665	0
5220000 - Retirement Contributions	3,422	3,603	3,603	2,778	3,793	190
5230000 - Health Insurance	15,863	17,155	17,155	13,196	18,447	1,292
5231000 - Life Insurance	55	45	45	45	45	0
5232000 - Dental Insurance	289	290	290	221	290	0
5233000 - Lt Disability Insurance	77	79	79	61	79	0
5233100 - St Disability Insurance	142	105	105	112	105	0
5240000 - Workers' Compensation	116	110	110	85	125	15
<b>Personal Services:</b>	<b>\$69,709</b>	<b>\$72,114</b>	<b>\$72,114</b>	<b>\$55,807</b>	<b>\$73,613</b>	<b>\$1,499</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	3,340	5,280	5,280	2,525	5,280	0
5400000 - Travel And Per Diem	21	200	200	0	200	0
5420000 - Freight & Postage Services	23	100	100	0	100	0
5470000 - Printing And Binding	0	200	200	0	200	0
5490501 - OH-Workers' Compensation	197	248	248	248	248	0
5490502 - OH-Property & Liability Insuranc	0	0	0	0	6	6
5490503 - OH-Dental Insurance	93	46	46	46	46	0
5490504 - OH-Health Insurance	281	199	199	199	199	0
5490505 - OH-Life/AD&D, STD, LTD	80	109	109	109	109	0
5511000 - Office Supplies	192	300	300	229	300	0
5520000 - Operating Supplies	1,532	1,150	1,150	640	1,525	375
<b>Operating Expenses:</b>	<b>\$5,759</b>	<b>\$7,832</b>	<b>\$7,832</b>	<b>\$3,996</b>	<b>\$8,213</b>	<b>\$381</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$75,468</b>	<b>\$79,946</b>	<b>\$79,946</b>	<b>\$59,803</b>	<b>\$81,826</b>	<b>\$1,880</b>

**1526 - VETERAN SERVICE COURT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	54,073	54,073	35,137	54,064	-9
5130001 - Vacancy Factor	0	-946	-946	0	-947	-1
5140000 - Overtime	0	0	0	52	0	0
5160000 - Compensated Annual Leave	0	0	0	1,328	0	0
5170000 - Compensated Sick Leave	0	0	0	595	0	0
5210000 - Fica Taxes	0	4,135	4,135	2,776	4,136	1
5220000 - Retirement Contributions	0	4,066	4,066	2,799	4,284	218
5230000 - Health Insurance	0	15,207	15,207	6,892	10,886	-4,321
5231000 - Life Insurance	0	51	51	46	51	0
5232000 - Dental Insurance	0	327	327	240	364	37
5233000 - Lt Disability Insurance	0	88	88	61	88	0
5233100 - St Disability Insurance	0	118	118	113	118	0
5240000 - Workers' Compensation	0	545	545	85	141	-404
<b>Personal Services:</b>	<b>\$0</b>	<b>\$77,664</b>	<b>\$77,664</b>	<b>\$50,123</b>	<b>\$73,185</b>	<b>-\$4,479</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	2,500	2,500	0	4,085	1,585
5490501 - OH-Workers' Compensation	0	310	310	310	310	0
5490503 - OH-Dental Insurance	0	59	59	59	59	0
5490504 - OH-Health Insurance	0	250	250	250	250	0
5490505 - OH-Life/AD&D, STD, LTD	0	135	135	135	135	0
5511000 - Office Supplies	0	50	50	0	50	0
5520000 - Operating Supplies	0	3,085	3,085	3,081	1,500	-1,585
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$6,389</b>	<b>\$6,389</b>	<b>\$3,835</b>	<b>\$6,389</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$84,053</b>	<b>\$84,053</b>	<b>\$53,958</b>	<b>\$79,574</b>	<b>-\$4,479</b>

**1527 - INJUNCTION SERVICES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	97,240	97,240	69,901	97,157	-83
5130001 - Vacancy Factor	0	-1,702	-1,702	0	-1,700	2
5140000 - Overtime	0	0	0	206	0	0
5160000 - Compensated Annual Leave	0	0	0	2,322	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	193	0	0
5170000 - Compensated Sick Leave	0	0	0	1,941	0	0
5210000 - Fica Taxes	0	7,437	7,437	5,381	7,431	-6
5220000 - Retirement Contributions	0	7,311	7,311	5,622	7,696	385
5230000 - Health Insurance	0	42,153	42,153	27,064	41,651	-502
5231000 - Life Insurance	0	91	91	93	91	0
5232000 - Dental Insurance	0	726	726	662	822	96
5233000 - Lt Disability Insurance	0	160	160	123	160	0
5233100 - St Disability Insurance	0	214	214	228	214	0
5240000 - Workers' Compensation	0	2,227	2,227	171	252	-1,975
<b>Personal Services:</b>	<b>\$0</b>	<b>\$155,857</b>	<b>\$155,857</b>	<b>\$113,907</b>	<b>\$153,774</b>	<b>-\$2,083</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	150	150	0	150	0
5410000 - Communications	0	600	600	329	600	0
5420000 - Freight & Postage Services	0	100	100	14	100	0
5460000 - Repair & Maintenance Svcs	0	400	400	420	400	0
5490501 - OH-Workers' Compensation	0	744	744	744	744	0
5490503 - OH-Dental Insurance	0	138	138	138	138	0
5490504 - OH-Health Insurance	0	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	0	327	327	327	327	0
5511000 - Office Supplies	0	1,000	1,000	133	1,000	0
5520000 - Operating Supplies	0	1,000	1,000	44	1,000	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$5,056</b>	<b>\$5,056</b>	<b>\$2,745</b>	<b>\$5,056</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$160,913</b>	<b>\$160,913</b>	<b>\$116,653</b>	<b>\$158,830</b>	<b>-\$2,083</b>

**1528 - SUPERVISED VISITATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	44,493	79,542	79,542	31,557	85,577	6,035
5130000 - Other Salaries & Wages	24,357	0	0	16,741	0	0
5130001 - Vacancy Factor	0	-1,391	-1,391	0	-1,498	-107
5160000 - Compensated Annual Leave	717	0	0	1,843	0	0
5160010 - Compensated Ann Leave Payoff	5,688	0	0	0	0	0
5160020 - Compensated Admin Leave	51	0	0	184	0	0
5170000 - Compensated Sick Leave	346	0	0	1,175	0	0
5170010 - Compensated Sick Leave Payoff	999	0	0	0	0	0
5210000 - Fica Taxes	5,813	6,084	6,084	3,932	6,545	461
5220000 - Retirement Contributions	4,593	3,388	3,388	2,613	3,568	180
5230000 - Health Insurance	5,463	7,288	7,288	5,606	7,831	543
5231000 - Life Insurance	45	74	74	43	79	5
5232000 - Dental Insurance	234	290	290	221	290	0
5233000 - Lt Disability Insurance	63	131	131	57	140	9
5233100 - St Disability Insurance	116	175	175	105	188	13
5240000 - Workers' Compensation	190	174	174	119	224	50
<b>Personal Services:</b>	<b>\$93,168</b>	<b>\$95,755</b>	<b>\$95,755</b>	<b>\$64,196</b>	<b>\$102,944</b>	<b>\$7,189</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	1,384	1,384	1,155	1,390	6
5420000 - Freight & Postage Services	37	100	100	14	50	-50
5440000 - Rentals And Leases	13,335	13,230	13,230	8,628	12,740	-490
5490501 - OH-Workers' Compensation	476	730	730	730	651	-79
5490503 - OH-Dental Insurance	228	133	133	133	118	-15
5490504 - OH-Health Insurance	687	585	585	585	522	-63
5490505 - OH-Life/AD&D, STD, LTD	720	1,090	1,090	1,090	1,090	0
5511000 - Office Supplies	206	500	500	124	250	-250
5520000 - Operating Supplies	277	240	240	195	420	180
5540000 - Books,pubs,subs & Membership	200	225	225	225	250	25
5541000 - Registration Fees	0	420	420	359	720	300
<b>Operating Expenses:</b>	<b>\$16,165</b>	<b>\$18,637</b>	<b>\$18,637</b>	<b>\$13,237</b>	<b>\$18,201</b>	<b>-\$436</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$109,333</b>	<b>\$114,392</b>	<b>\$114,392</b>	<b>\$77,433</b>	<b>\$121,145</b>	<b>\$6,753</b>



### 1542 - MEDIATION EXPENSE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	200	200	0	200	0
5490900 - Other Current Charges-courts	0	11,767	16,058	0	16,058	4,291
5511000 - Office Supplies	152	300	300	5	200	-100
5520000 - Operating Supplies	125	6,450	6,450	0	150	-6,300
5522500 - Food	206	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	455	450	450	0	450	0
5541000 - Registration Fees	720	1,020	1,020	570	1,020	0
<b>Operating Expenses:</b>	<b>\$1,658</b>	<b>\$20,487</b>	<b>\$24,778</b>	<b>\$575</b>	<b>\$18,378</b>	<b>-\$2,109</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,658</b>	<b>\$20,487</b>	<b>\$24,778</b>	<b>\$575</b>	<b>\$18,378</b>	<b>-\$2,109</b>

**1541 - TRAFFIC EDUCATION (DORI SLOSBERG)**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	256,141	442,323	461,348	130,049	282,782	-159,541
<b>Operating Expenses:</b>	<b>\$256,141</b>	<b>\$442,323</b>	<b>\$461,348</b>	<b>\$130,049</b>	<b>\$282,782</b>	<b>-\$159,541</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$256,141</b>	<b>\$442,323</b>	<b>\$461,348</b>	<b>\$130,049</b>	<b>\$282,782</b>	<b>-\$159,541</b>

## 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 supports 380 FTEs, which is unchanged from the FY17 Adopted Budget. Personal Services decreased \$393,384 from the FY17 Adopted Budget due to the following:

- Mid-Year staffing changes
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$316,359 from the FY17 Adopted Budget primarily due to increases in Legal Fees and Insurance Claims.

Capital Outlay includes a request for facility camera upgrades.

Overall, this Fund's budget decreased \$99,025 from the FY17 Adopted Budget.

### REVENUES

The Corrections Department is 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.

**1571 - PROBATION SERVICES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	473,710	765,764	765,764	406,186	754,642	-11,122
5130001 - Vacancy Factor	0	-13,399	-13,399	0	-13,208	191
5140000 - Overtime	11,214	0	0	25,103	0	0
5150020 - FTO Training	30	0	0	230	0	0
5150035 - Educ Incentive Corrections	332	0	0	0	0	0
5160000 - Compensated Annual Leave	13,514	0	0	11,031	0	0
5160020 - Compensated Admin Leave	406	0	0	630	0	0
5170000 - Compensated Sick Leave	6,414	0	0	10,949	0	0
5210000 - Fica Taxes	37,233	58,571	58,571	33,492	57,727	-844
5220000 - Retirement Contributions	37,378	57,587	57,587	34,150	59,776	2,189
5230000 - Health Insurance	96,345	195,351	195,351	89,027	206,452	11,101
5231000 - Life Insurance	526	715	715	482	704	-11
5232000 - Dental Insurance	2,971	4,690	4,690	2,417	4,448	-242
5233000 - Lt Disability Insurance	717	1,262	1,262	647	1,243	-19
5233100 - St Disability Insurance	1,325	1,686	1,686	1,195	1,661	-25
5240000 - Workers' Compensation	19,703	27,296	27,296	17,160	33,356	6,060
5250000 - Unemployment Compensation	0	0	0	1,253	0	0
<b>Personal Services:</b>	<b>\$701,821</b>	<b>\$1,099,523</b>	<b>\$1,099,523</b>	<b>\$633,954</b>	<b>\$1,106,801</b>	<b>\$7,278</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	60,000	60,000	0	60,000	0
5340000 - Other Contractual Services	700	700	700	1,287	1,800	1,100
5400000 - Travel And Per Diem	1,179	900	900	164	2,000	1,100
5420000 - Freight & Postage Services	532	1,500	1,500	1,703	1,500	0
5450000 - Insurance	0	29,120	29,120	29,120	29,120	0
5450001 - Insurance Premium	29,120	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	2,701	2,500	2,500	753	2,500	0
5470000 - Printing And Binding	1,129	1,000	1,000	2,118	1,000	0
5490501 - OH-Workers' Compensation	2,955	4,464	4,464	4,464	4,464	0
5490503 - OH-Dental Insurance	1,395	828	828	828	828	0
5490504 - OH-Health Insurance	4,215	3,582	3,582	3,582	3,582	0
5490505 - OH-Life/AD&D, STD, LTD	1,200	1,962	1,962	1,962	1,962	0
5500000 - Training	3,400	0	0	0	0	0
5511000 - Office Supplies	13,202	11,000	11,000	6,592	11,000	0
5512000 - Office Equipment	22,164	2,000	2,000	12,375	2,000	0
5520000 - Operating Supplies	2,817	300	300	2,359	1,700	1,400
5520020 - Computer Hardware, Non-Capit	12,462	4,100	4,100	0	0	-4,100
5540000 - Books,pubs,subs & Membership	456	0	0	119	500	500
5541000 - Registration Fees	190	2,800	2,800	665	2,800	0
5550000 - Training	1,250	0	0	99	0	0
<b>Operating Expenses:</b>	<b>\$101,067</b>	<b>\$126,756</b>	<b>\$126,756</b>	<b>\$68,188</b>	<b>\$126,756</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	17,458	22,000	22,000	1,495	0	-22,000
<b>Capital Outlay:</b>	<b>\$17,458</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$1,495</b>	<b>\$0</b>	<b>-\$22,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$820,345</b>	<b>\$1,248,279</b>	<b>\$1,248,279</b>	<b>\$703,637</b>	<b>\$1,233,557</b>	<b>-\$14,722</b>

## 2101 - CORRECTIONS EXECUTIVE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	14,538,479	16,989,237	16,989,237	11,038,344	16,637,190	-352,047
5120002 - Disaster Relief	0	0	0	113,166	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-311,112	-311,112	0	-291,143	19,969
5140000 - Overtime	1,861,319	500,000	500,000	1,222,383	500,000	0
5140003 - Overtime- Disaster Relief	0	0	0	11,028	0	0
5150020 - FTO Training	13,366	32,000	32,000	6,210	19,000	-13,000
5150035 - Educ Incentive Corrections	83,796	90,660	90,660	63,420	90,660	0
5150300 - Class C Meals	30	0	0	72	0	0
5160000 - Compensated Annual Leave	796,885	0	0	562,170	0	0
5160010 - Compensated Ann Leave Payoff	86,456	0	0	21,668	0	0
5160020 - Compensated Admin Leave	38,083	0	0	20,414	0	0
5170000 - Compensated Sick Leave	605,833	0	0	430,677	0	0
5170010 - Compensated Sick Leave Payoff	64,843	0	0	40,508	0	0
5210000 - Fica Taxes	1,332,945	1,359,973	1,359,973	999,389	1,272,724	-87,249
5220000 - Retirement Contributions	3,173,009	3,063,388	3,063,388	2,404,960	3,018,434	-44,954
5230000 - Health Insurance	3,017,601	3,808,330	3,808,330	2,421,111	3,845,708	37,378
5231000 - Life Insurance	17,624	16,721	16,721	13,934	15,633	-1,088
5232000 - Dental Insurance	88,266	96,924	96,924	65,659	94,596	-2,328
5233000 - Lt Disability Insurance	24,535	29,347	29,347	18,620	27,449	-1,898
5233100 - St Disability Insurance	45,317	38,325	38,325	34,393	36,593	-1,732
5240000 - Workers' Compensation	716,724	706,657	706,657	518,402	751,874	45,217
5250000 - Unemployment Compensation	5,589	0	0	1,100	0	0
<b>Personal Services:</b>	<b>\$26,510,699</b>	<b>\$26,603,199</b>	<b>\$26,603,199</b>	<b>\$20,007,629</b>	<b>\$26,201,467</b>	<b>-\$401,732</b>

**2101 - CORRECTIONS EXECUTIVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	34,056	63,500	78,623	1,786	23,500	-40,000
5310006 - Legal Fees	0	0	0	35,592	40,000	40,000
5314000 - Medical Svcs	1,592	7,100	7,100	222	7,100	0
5340000 - Other Contractual Services	1,346,759	1,504,674	1,541,693	956,037	1,343,606	-161,068
5340008 - Other Contractual Svc- Auction	0	0	0	36	0	0
5400000 - Travel And Per Diem	13,126	20,000	20,000	20,827	20,000	0
5410000 - Communications	36,010	36,320	36,320	25,105	36,320	0
5420000 - Freight & Postage Services	8,873	8,000	8,000	5,859	8,000	0
5430000 - Utility Services	2,943	3,000	3,000	2,134	3,000	0
5440000 - Rentals And Leases	10,519	29,868	29,868	7,717	29,868	0
5450000 - Insurance	346,955	554,397	554,397	554,397	433,578	-120,819
5450502 - Insurance Claims - Prop & Casua	55,556	55,556	55,556	55,556	248,856	193,300
5460000 - Repair & Maintenance Svcs	70,221	95,000	95,000	70,000	95,000	0
5462000 - Rep & Maint-automotive	25,007	24,000	24,000	26,284	24,000	0
5470000 - Printing And Binding	25,591	24,100	24,100	17,947	24,100	0
5490501 - OH-Workers' Compensation	71,052	89,528	89,528	89,528	89,528	0
5490502 - OH-Property & Liability Insuranc	51,669	84,201	84,201	84,201	74,912	-9,289
5490503 - OH-Dental Insurance	33,542	16,606	16,606	16,606	16,606	0
5490504 - OH-Health Insurance	101,348	71,839	71,839	71,839	71,839	0
5490505 - OH-Life/AD&D, STD, LTD	29,094	39,894	39,894	39,894	39,349	-545
5493000 - Other Charges Late Pay Fees	56	0	0	0	0	0
5511000 - Office Supplies	110,242	78,331	78,331	83,514	78,331	0
5512000 - Office Equipment	11,241	18,370	18,370	18,109	18,370	0
5520000 - Operating Supplies	96,190	103,677	103,677	76,097	103,677	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	3,210	0	0
5520200 - Ammunition	18,012	35,000	35,000	20,670	35,000	0
5521000 - Gas & Oil	40,379	51,176	51,176	32,766	51,176	0
5522000 - Chemicals	33,946	115,798	115,798	14,009	115,798	0
5524000 - Oper Supp-miscellaneous	220,614	307,000	307,000	164,248	307,000	0
5526000 - Clothing	89,485	117,800	117,800	46,595	117,800	0
5540000 - Books,pubs,subs & Membership	4,186	6,800	6,800	5,063	6,800	0
5541000 - Registration Fees	13,342	20,000	20,000	25,822	20,000	0
<b>Operating Expenses:</b>	<b>\$2,901,606</b>	<b>\$3,581,535</b>	<b>\$3,633,677</b>	<b>\$2,571,670</b>	<b>\$3,483,114</b>	<b>-\$98,421</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	75,215	16,463	56,705	9,565	16,463	0
5640020 - Computer Hardware, Capital	0	0	3,587	3,586	0	0
<b>Capital Outlay:</b>	<b>\$75,215</b>	<b>\$16,463</b>	<b>\$60,292</b>	<b>\$13,151</b>	<b>\$16,463</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	250	250	250	0	250	0
<b>Grants and Aids:</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$29,487,770</b>	<b>\$30,201,447</b>	<b>\$30,297,418</b>	<b>\$22,592,450</b>	<b>\$29,701,294</b>	<b>-\$500,153</b>

**2114 - INMATE MEDICAL PROGRAM**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,351,641	4,462,792	4,462,792	3,334,056	4,562,945	100,153
5314000 - Medical Svcs	1,227	0	0	0	0	0
5340000 - Other Contractual Services	282,072	92,000	92,000	346,993	92,000	0
5340002 - Other Contr Svcs Pre Booking	763,818	780,000	780,000	760,125	780,000	0
5450000 - Insurance	147,626	156,841	156,841	156,841	314,900	158,059
5460000 - Repair & Maintenance Svcs	0	1,325	1,325	0	1,325	0
5490502 - OH-Property & Liability Insuranc	18,950	23,859	23,859	23,859	18,463	-5,396
5511000 - Office Supplies	196	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$5,565,530</b>	<b>\$5,516,817</b>	<b>\$5,516,817</b>	<b>\$4,621,874</b>	<b>\$5,769,633</b>	<b>\$252,816</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,565,530</b>	<b>\$5,516,817</b>	<b>\$5,516,817</b>	<b>\$4,621,874</b>	<b>\$5,769,633</b>	<b>\$252,816</b>

**2118 - DRUG LAB**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	35,591	43,293	43,293	25,862	43,285	-8
5130001 - Vacancy Factor	0	-758	-758	0	-757	1
5140000 - Overtime	73	0	0	187	0	0
5160000 - Compensated Annual Leave	2,570	0	0	3,153	0	0
5170000 - Compensated Sick Leave	742	0	0	2,617	0	0
5210000 - Fica Taxes	2,640	3,312	3,312	2,260	3,312	0
5220000 - Retirement Contributions	2,863	3,256	3,256	2,393	3,428	172
5230000 - Health Insurance	10,076	11,385	11,385	8,320	12,216	831
5231000 - Life Insurance	46	41	41	39	41	0
5232000 - Dental Insurance	276	290	290	210	290	0
5233000 - Lt Disability Insurance	64	71	71	52	71	0
5233100 - St Disability Insurance	118	95	95	96	95	0
5240000 - Workers' Compensation	520	528	528	387	602	74
<b>Personal Services:</b>	<b>\$55,578</b>	<b>\$61,513</b>	<b>\$61,513</b>	<b>\$45,576</b>	<b>\$62,583</b>	<b>\$1,070</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	150	500	500	0	500	0
5450000 - Insurance	1,833	2,002	2,002	2,002	1,327	-675
5460000 - Repair & Maintenance Svcs	0	100	100	0	100	0
5490501 - OH-Workers' Compensation	262	248	248	248	248	0
5490502 - OH-Property & Liability Insuranc	235	304	304	304	127	-177
5490503 - OH-Dental Insurance	124	46	46	46	46	0
5490504 - OH-Health Insurance	374	199	199	199	199	0
5490505 - OH-Life/AD&D, STD, LTD	106	109	109	109	109	0
5511000 - Office Supplies	1,109	2,000	2,000	502	2,000	0
5520000 - Operating Supplies	1,320	5,000	5,000	715	5,000	0
5522000 - Chemicals	53,109	72,000	72,000	40,184	60,000	-12,000
5540000 - Books,pubs,subs & Membership	0	375	375	0	375	0
5541000 - Registration Fees	299	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$58,921</b>	<b>\$83,883</b>	<b>\$83,883</b>	<b>\$44,308</b>	<b>\$71,031</b>	<b>-\$12,852</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$114,500</b>	<b>\$145,396</b>	<b>\$145,396</b>	<b>\$89,884</b>	<b>\$133,614</b>	<b>-\$11,782</b>



## 2161 - COURTHOUSE SECURITY

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	175,000	0	0	0
5340000 - Other Contractual Services	740,923	886,589	886,589	502,330	1,061,589	175,000
5450000 - Insurance	524	569	569	569	405	-164
5490502 - OH-Property & Liability Insuranc	67	67	67	67	47	-20
5551001 - Reimbursements LSSI	-131,852	-130,000	-130,000	-61,683	-130,000	0
<b>Operating Expenses:</b>	<b>\$609,662</b>	<b>\$757,225</b>	<b>\$932,225</b>	<b>\$441,284</b>	<b>\$932,041</b>	<b>\$174,816</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$609,662</b>	<b>\$757,225</b>	<b>\$932,225</b>	<b>\$441,284</b>	<b>\$932,041</b>	<b>\$174,816</b>

## 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 12 FTEs which remains the same as the FY17 Adopted Budget. Personal Services increased 2.7% or \$31,916 over the FY17 Adopted Budget due to the following:

- As a result of mid-year reclassifications
- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased 82%, or \$264,686 from the FY17 Adopted Budget, primarily due to a one-time expense associated with the Disparity study.

Overall, this budget decreased 18.1% over the FY17 Adopted Budget.

### REVENUES

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

**1811 - COMMISSION AUDITOR**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	425,340	487,577	487,577	307,424	491,421	3,844
5120002 - Disaster Relief	0	0	0	382	0	0
5122000 - Car Allowance	5,490	5,400	5,400	3,600	5,400	0
5130001 - Vacancy Factor	0	-8,534	-8,534	0	-8,598	-64
5160000 - Compensated Annual Leave	16,534	0	0	23,935	0	0
5160010 - Compensated Ann Leave Payoff	4,052	0	0	0	0	0
5160020 - Compensated Admin Leave	7,830	0	0	7,568	0	0
5170000 - Compensated Sick Leave	16,997	0	0	15,109	0	0
5170010 - Compensated Sick Leave Payoff	6,232	0	0	0	0	0
5210000 - Fica Taxes	33,274	37,299	37,299	24,262	37,593	294
5220000 - Retirement Contributions	55,440	58,214	58,214	42,397	61,279	3,065
5230000 - Health Insurance	67,980	78,419	78,419	54,833	83,219	4,800
5231000 - Life Insurance	542	458	458	435	462	4
5232000 - Dental Insurance	1,679	1,692	1,692	1,257	1,740	48
5233000 - Lt Disability Insurance	759	804	804	584	811	7
5233100 - St Disability Insurance	1,402	1,072	1,072	1,079	1,080	8
5240000 - Workers' Compensation	1,182	1,121	1,121	808	1,277	156
<b>Personal Services:</b>	<b>\$644,732</b>	<b>\$663,522</b>	<b>\$663,522</b>	<b>\$483,675</b>	<b>\$675,684</b>	<b>\$12,162</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	3,750	273,750	273,750	25,001	8,438	-265,312
5400000 - Travel And Per Diem	2,230	600	600	97	600	0
5410000 - Communications	567	600	600	273	600	0
5420000 - Freight & Postage Services	11	50	50	13	50	0
5440000 - Rentals And Leases	1,873	2,500	2,500	1,070	2,500	0
5450000 - Insurance	2,607	2,840	2,840	2,840	2,362	-478
5470000 - Printing And Binding	21	0	0	0	50	50
5490501 - OH-Workers' Compensation	1,182	1,488	1,488	1,488	1,488	0
5490502 - OH-Property & Liability Insuranc	335	431	431	431	276	-155
5490503 - OH-Dental Insurance	558	276	276	276	276	0
5490504 - OH-Health Insurance	1,686	1,194	1,194	1,194	1,194	0
5490505 - OH-Life/AD&D, STD, LTD	480	654	654	654	654	0
5511000 - Office Supplies	620	1,400	1,400	510	1,600	200
5520000 - Operating Supplies	78	700	700	366	900	200
5520021 - Computer Hardware, Operating	0	300	300	0	0	-300
5521000 - Gas & Oil	0	250	250	0	250	0
5522500 - Food	544	550	550	222	550	0
5540000 - Books,pubs,subs & Membership	1,932	2,050	2,050	1,687	2,000	-50
5550000 - Training	4,546	6,100	6,100	5,454	6,800	700
<b>Operating Expenses:</b>	<b>\$23,019</b>	<b>\$295,733</b>	<b>\$295,733</b>	<b>\$41,576</b>	<b>\$30,588</b>	<b>-\$265,145</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$667,752</b>	<b>\$959,255</b>	<b>\$959,255</b>	<b>\$525,251</b>	<b>\$706,272</b>	<b>-\$252,983</b>

**1812 - TDC AUDIT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	192,724	220,253	220,253	143,205	224,703	4,450
5130001 - Vacancy Factor	0	-3,855	-3,855	0	-3,931	-76
5160000 - Compensated Annual Leave	10,334	0	0	7,866	0	0
5160020 - Compensated Admin Leave	4,092	0	0	3,727	0	0
5170000 - Compensated Sick Leave	7,247	0	0	7,172	0	0
5210000 - Fica Taxes	15,133	16,849	16,849	11,562	17,190	341
5220000 - Retirement Contributions	15,736	16,563	16,563	12,180	17,795	1,232
5230000 - Health Insurance	43,849	51,465	51,465	28,371	55,341	3,876
5231000 - Life Insurance	253	207	207	199	211	4
5232000 - Dental Insurance	799	870	870	474	870	0
5233000 - Lt Disability Insurance	354	363	363	267	371	8
5233100 - St Disability Insurance	653	485	485	493	493	8
5240000 - Workers' Compensation	534	507	507	370	584	77
<b>Personal Services:</b>	<b>\$291,707</b>	<b>\$303,707</b>	<b>\$303,707</b>	<b>\$215,886</b>	<b>\$313,627</b>	<b>\$9,920</b>
<b>Operating Expenses:</b>						
5310006 - Legal Fees	0	1,000	1,000	0	1,000	0
5400000 - Travel And Per Diem	216	1,300	1,300	43	1,950	650
5420000 - Freight & Postage Services	170	100	100	147	325	225
5440000 - Rentals And Leases	1,278	1,250	1,250	1,059	1,250	0
5450000 - Insurance	792	896	896	896	911	15
5462000 - Rep & Maint-automotive	219	500	500	85	250	-250
5470000 - Printing And Binding	14	50	50	0	100	50
5490000 - Oth Current Chgs & Obligations	0	0	0	118	0	0
5490501 - OH-Workers' Compensation	591	744	744	744	744	0
5490502 - OH-Property & Liability Insuranc	102	136	136	136	106	-30
5490503 - OH-Dental Insurance	279	138	138	138	138	0
5490504 - OH-Health Insurance	843	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	240	327	327	327	327	0
5511000 - Office Supplies	464	500	500	121	600	100
5520000 - Operating Supplies	70	350	350	145	450	100
5520010 - Computer Software	933	0	0	0	0	0
5520021 - Computer Hardware, Operating	0	600	600	133	0	-600
5521000 - Gas & Oil	22	300	300	37	300	0
5522500 - Food	250	275	275	266	275	0
5540000 - Books,pubs,subs & Membership	613	625	625	661	650	25
5550000 - Training	3,902	5,375	5,375	5,428	5,400	25
<b>Operating Expenses:</b>	<b>\$10,997</b>	<b>\$15,063</b>	<b>\$15,063</b>	<b>\$11,081</b>	<b>\$15,373</b>	<b>\$310</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	24,999	24,999	19,899	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$19,899</b>	<b>\$0</b>	<b>-\$24,999</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$302,704</b>	<b>\$343,769</b>	<b>\$343,769</b>	<b>\$246,866</b>	<b>\$329,000</b>	<b>-\$14,769</b>

### 1813 - TDT ENFORCEMENT AND COMPLIANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	138,281	158,359	158,359	104,168	163,633	5,274
5120002 - Disaster Relief	0	0	0	1,123	0	0
5130001 - Vacancy Factor	0	-2,771	-2,771	0	-2,863	-92
5140000 - Overtime	0	0	0	34	0	0
5160000 - Compensated Annual Leave	9,387	0	0	3,433	0	0
5170000 - Compensated Sick Leave	6,481	0	0	8,325	0	0
5210000 - Fica Taxes	10,951	12,116	12,116	8,364	12,519	403
5220000 - Retirement Contributions	11,314	11,909	11,909	8,804	12,958	1,049
5230000 - Health Insurance	36,979	39,925	39,925	29,176	42,879	2,954
5231000 - Life Insurance	182	149	149	144	154	5
5232000 - Dental Insurance	867	870	870	629	870	0
5233000 - Lt Disability Insurance	254	261	261	193	270	9
5233100 - St Disability Insurance	469	349	349	356	360	11
5240000 - Workers' Compensation	1,464	1,424	1,424	1,044	1,645	221
<b>Personal Services:</b>	<b>\$216,628</b>	<b>\$222,591</b>	<b>\$222,591</b>	<b>\$165,791</b>	<b>\$232,425</b>	<b>\$9,834</b>
<b>Operating Expenses:</b>						
5310006 - Legal Fees	0	1,000	1,000	0	1,000	0
5400000 - Travel And Per Diem	5	1,900	1,900	5	1,900	0
5410000 - Communications	204	350	350	180	350	0
5420000 - Freight & Postage Services	905	600	600	408	600	0
5440000 - Rentals And Leases	1,296	1,250	1,250	1,122	1,250	0
5450000 - Insurance	623	710	710	710	911	201
5462000 - Rep & Maint-automotive	1	500	500	106	250	-250
5470000 - Printing And Binding	150	150	150	15	150	0
5490000 - Oth Current Chgs & Obligations	0	0	0	118	0	0
5490501 - OH-Workers' Compensation	591	744	744	744	744	0
5490502 - OH-Property & Liability Insuranc	80	108	108	108	106	-2
5490503 - OH-Dental Insurance	279	138	138	138	138	0
5490504 - OH-Health Insurance	843	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	240	327	327	327	327	0
5511000 - Office Supplies	402	700	700	172	600	-100
5520000 - Operating Supplies	98	350	350	210	450	100
5521000 - Gas & Oil	389	600	600	358	800	200
5522500 - Food	225	275	275	253	275	0
5550000 - Training	675	750	750	457	750	0
<b>Operating Expenses:</b>	<b>\$7,005</b>	<b>\$11,049</b>	<b>\$11,049</b>	<b>\$6,027</b>	<b>\$11,198</b>	<b>\$149</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	24,999	24,999	19,899	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$19,899</b>	<b>\$0</b>	<b>-\$24,999</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$223,633</b>	<b>\$258,639</b>	<b>\$258,639</b>	<b>\$191,717</b>	<b>\$243,623</b>	<b>-\$15,016</b>

## 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 and 2122 - Animal Control Administration, 2123 - Animal Services Donation Funds, and 2124 - Spay and Neuter Program.

Personal Services supports 35.2 FTEs which is an increase of .10 FTE from the FY17 Adopted Budget due to the partial reallocation of the Senior HR Generalist position from Human Resources (1265). Personal Services increased \$20,402, over the FY17 Adopted Budget due to the following:

- Above mentioned position reallocation
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$54,255, from the FY17 Adopted Budget primarily due to increases in Medicine and expenses associated with the Spray & Neuter Program.

Overall, this department increased \$119,057, over the FY17 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.

**2119 - VETERINARY OPERATIONS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	152,092	192,115	170,926	103,554	184,413	-7,702
5120002 - Disaster Relief	0	0	0	319	0	0
5130001 - Vacancy Factor	0	-3,501	-3,130	0	-3,437	64
5140000 - Overtime	12,376	8,000	12,070	10,018	12,002	4,002
5140003 - Overtime- Disaster Relief	0	0	0	280	0	0
5160000 - Compensated Annual Leave	4,922	0	0	4,029	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	5,216	0	0
5160020 - Compensated Admin Leave	1,575	0	0	1,630	0	0
5170000 - Compensated Sick Leave	4,100	0	0	3,073	0	0
5210000 - Fica Taxes	12,924	15,309	13,999	9,507	15,026	-283
5220000 - Retirement Contributions	12,864	15,047	13,749	9,635	15,556	509
5230000 - Health Insurance	17,283	21,864	20,042	13,735	31,035	9,171
5231000 - Life Insurance	181	190	177	135	185	-5
5232000 - Dental Insurance	740	870	798	540	822	-48
5233000 - Lt Disability Insurance	249	329	315	181	323	-6
5233100 - St Disability Insurance	432	441	398	336	432	-9
5240000 - Workers' Compensation	3,821	4,169	3,829	2,544	4,577	408
<b>Personal Services:</b>	<b>\$223,559</b>	<b>\$254,833</b>	<b>\$233,173</b>	<b>\$164,731</b>	<b>\$260,934</b>	<b>\$6,101</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	17,376	18,910	18,910	43,555	23,910	5,000
5314000 - Medical Svcs	0	0	26,460	0	0	0
5400000 - Travel And Per Diem	627	3,000	3,000	421	3,000	0
5430000 - Utility Services	342	0	0	0	0	0
5450000 - Insurance	7,328	17,901	17,901	17,901	15,265	-2,636
5460000 - Repair & Maintenance Svcs	380	2,000	2,000	523	2,000	0
5462000 - Rep & Maint-automotive	3,376	0	0	3,414	0	0
5490011 - Cash over/shorts	0	0	0	79	0	0
5490400 - Bad Debt	297	0	0	107	0	0
5490501 - OH-Workers' Compensation	788	992	992	992	992	0
5490502 - OH-Property & Liability Insuranc	941	2,718	2,718	2,718	499	-2,219
5490503 - OH-Dental Insurance	372	184	184	184	184	0
5490504 - OH-Health Insurance	1,124	796	796	796	796	0
5490505 - OH-Life/AD&D, STD, LTD	400	545	545	545	545	0
5511000 - Office Supplies	0	0	0	74	0	0
5512000 - Office Equipment	2,360	0	0	0	0	0
5520000 - Operating Supplies	19,136	18,700	18,700	409	18,700	0
5521000 - Gas & Oil	561	0	0	36	0	0
5525000 - Tools	151	0	0	0	0	0
5526000 - Clothing	1,105	1,200	1,200	147	1,200	0
5528000 - Medicine	91,355	90,000	102,870	54,272	102,870	12,870
5540000 - Books,pubs,subs & Membership	330	0	0	330	500	500
5541000 - Registration Fees	75	1,800	1,800	871	2,500	700
5550000 - Training	625	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$149,048</b>	<b>\$158,746</b>	<b>\$198,076</b>	<b>\$127,373</b>	<b>\$172,961</b>	<b>\$14,215</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	7,483	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$7,483</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$380,090</b>	<b>\$413,579</b>	<b>\$431,249</b>	<b>\$292,104</b>	<b>\$433,895</b>	<b>\$20,316</b>

**2120 - KENNEL OPERATIONS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	250,167	348,890	348,890	184,261	324,376	-24,514
5120002 - Disaster Relief	0	0	0	386	0	0
5130001 - Vacancy Factor	0	-6,490	-6,490	0	-5,992	498
5140000 - Overtime	18,076	22,000	22,000	12,319	17,992	-4,008
5140003 - Overtime- Disaster Relief	0	0	0	442	0	0
5160000 - Compensated Annual Leave	16,806	0	0	5,348	0	0
5160010 - Compensated Ann Leave Payoff	525	0	0	4,937	0	0
5160020 - Compensated Admin Leave	896	0	0	146	0	0
5170000 - Compensated Sick Leave	13,294	0	0	7,543	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	824	0	0
5210000 - Fica Taxes	21,719	28,377	28,377	15,864	26,193	-2,184
5220000 - Retirement Contributions	21,976	27,893	27,893	16,197	27,116	-777
5230000 - Health Insurance	65,172	99,222	99,222	47,706	97,779	-1,443
5231000 - Life Insurance	319	349	349	221	323	-26
5232000 - Dental Insurance	2,470	3,142	3,142	1,759	2,804	-338
5233000 - Lt Disability Insurance	441	610	610	292	563	-47
5233100 - St Disability Insurance	815	815	815	539	752	-63
5240000 - Workers' Compensation	5,742	7,721	7,721	4,002	8,038	317
<b>Personal Services:</b>	<b>\$418,418</b>	<b>\$532,529</b>	<b>\$532,529</b>	<b>\$302,786</b>	<b>\$499,944</b>	<b>-\$32,585</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	402	2,700	2,700	5,400	1,880	-820
5400000 - Travel And Per Diem	1,569	4,000	4,000	1,417	4,000	0
5440000 - Rentals And Leases	0	35,000	35,000	0	0	-35,000
5450000 - Insurance	2,416	2,873	2,873	2,873	2,839	-34
5460000 - Repair & Maintenance Svcs	1,459	0	0	125	1,600	1,600
5462000 - Rep & Maint-automotive	1,491	1,500	1,500	0	0	-1,500
5490501 - OH-Workers' Compensation	1,970	2,728	2,728	2,728	2,728	0
5490502 - OH-Property & Liability Insuranc	310	436	436	436	332	-104
5490503 - OH-Dental Insurance	930	506	506	506	506	0
5490504 - OH-Health Insurance	2,810	2,189	2,189	2,189	2,189	0
5490505 - OH-Life/AD&D, STD, LTD	880	1,308	1,308	1,308	1,308	0
5512000 - Office Equipment	328	0	0	0	0	0
5520000 - Operating Supplies	15,163	19,500	26,840	22,377	26,500	7,000
5521000 - Gas & Oil	174	0	0	65	0	0
5521005 - Gas & Oil-Direct	0	500	500	0	0	-500
5522500 - Food	15,474	19,000	19,000	8,712	19,000	0
5524500 - Cleaning Supplies	2,977	4,000	4,000	2,295	11,000	7,000
5525000 - Tools	7,424	3,100	3,100	2,657	3,100	0
5526000 - Clothing	3,968	4,125	4,125	4,145	4,950	825
5528000 - Medicine	9,106	11,000	11,000	5,088	11,000	0
5540000 - Books,pubs,subs & Membership	190	420	420	72	420	0
5541000 - Registration Fees	550	5,000	5,000	2,235	5,000	0
5550000 - Training	180	0	0	386	5,750	5,750
<b>Operating Expenses:</b>	<b>\$69,770</b>	<b>\$119,885</b>	<b>\$127,225</b>	<b>\$65,013</b>	<b>\$104,102</b>	<b>-\$15,783</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	4,357	4,357	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,357</b>	<b>\$4,357</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$488,187</b>	<b>\$652,414</b>	<b>\$664,111</b>	<b>\$372,156</b>	<b>\$604,046</b>	<b>-\$48,368</b>



## 2121 - ROAD OPERATIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	493,514	554,304	554,304	362,459	554,218	-86
5120002 - Disaster Relief	0	0	0	3,097	0	0
5130001 - Vacancy Factor	0	-9,701	-9,701	0	-10,226	-525
5140000 - Overtime	39,446	30,000	30,000	25,851	29,994	-6
5140003 - Overtime- Disaster Relief	0	0	0	1,436	0	0
5160000 - Compensated Annual Leave	29,682	0	0	20,543	0	0
5160020 - Compensated Admin Leave	1,073	0	0	972	0	0
5170000 - Compensated Sick Leave	18,012	0	0	14,109	0	0
5210000 - Fica Taxes	42,940	42,401	42,401	31,270	44,697	2,296
5220000 - Retirement Contributions	42,686	41,683	41,683	32,209	46,267	4,584
5230000 - Health Insurance	104,914	139,215	139,215	104,921	160,207	20,992
5231000 - Life Insurance	617	522	522	487	550	28
5232000 - Dental Insurance	3,190	3,190	3,190	2,476	3,480	290
5233000 - Lt Disability Insurance	860	910	910	650	959	49
5233100 - St Disability Insurance	1,590	1,223	1,223	1,200	1,289	66
5240000 - Workers' Compensation	12,742	11,311	11,311	8,552	13,610	2,299
<b>Personal Services:</b>	<b>\$791,265</b>	<b>\$815,058</b>	<b>\$815,058</b>	<b>\$610,233</b>	<b>\$845,045</b>	<b>\$29,987</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	560	6,210	6,210	4,000	6,130	-80
5340000 - Other Contractual Services	75	0	0	35	0	0
5340007 - Other Contractual Services-Penn	0	659	659	0	659	0
5400000 - Travel And Per Diem	3,579	6,200	6,200	2,702	6,800	600
5450000 - Insurance	3,663	6,368	6,368	6,368	6,815	447
5462000 - Rep & Maint-automotive	55,135	50,000	50,000	18,036	50,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	118	0	0
5490501 - OH-Workers' Compensation	2,561	3,224	3,224	3,224	3,224	0
5490502 - OH-Property & Liability Insuranc	470	967	967	967	796	-171
5490503 - OH-Dental Insurance	1,209	598	598	598	598	0
5490504 - OH-Health Insurance	3,653	2,587	2,587	2,587	2,587	0
5490505 - OH-Life/AD&D, STD, LTD	1,120	1,526	1,526	1,526	1,526	0
5520000 - Operating Supplies	2,659	3,000	3,000	1,830	3,000	0
5521000 - Gas & Oil	54,871	0	0	31,480	0	0
5521005 - Gas & Oil-Direct	0	58,000	58,000	0	58,000	0
5522500 - Food	0	0	0	289	0	0
5525000 - Tools	3,017	4,000	4,000	2,114	4,000	0
5526000 - Clothing	5,909	5,200	5,200	2,445	5,200	0
5540000 - Books,pubs,subs & Membership	383	0	0	17	0	0
5541000 - Registration Fees	2,850	3,000	3,000	3,223	6,000	3,000
5550000 - Training	754	1,000	1,000	386	0	-1,000
<b>Operating Expenses:</b>	<b>\$142,467</b>	<b>\$152,539</b>	<b>\$152,539</b>	<b>\$81,944</b>	<b>\$155,335</b>	<b>\$2,796</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	3,542	0	31,943	8,943	44,400	44,400
<b>Capital Outlay:</b>	<b>\$3,542</b>	<b>\$0</b>	<b>\$31,943</b>	<b>\$8,943</b>	<b>\$44,400</b>	<b>\$44,400</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$937,274</b>	<b>\$967,597</b>	<b>\$999,540</b>	<b>\$701,121</b>	<b>\$1,044,780</b>	<b>\$77,183</b>

**2122 - ANIMAL SERVICES ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	277,946	308,468	308,468	209,190	314,298	5,830
5120002 - Disaster Relief	0	0	0	492	0	0
5130001 - Vacancy Factor	0	-5,521	-5,521	0	-5,650	-129
5140000 - Overtime	9,018	7,000	7,000	6,751	8,507	1,507
5140003 - Overtime- Disaster Relief	0	0	0	337	0	0
5160000 - Compensated Annual Leave	10,021	0	0	10,495	0	0
5160020 - Compensated Admin Leave	2,682	0	0	2,220	0	0
5170000 - Compensated Sick Leave	9,810	0	0	4,231	0	0
5210000 - Fica Taxes	22,644	24,134	24,134	17,106	24,694	560
5220000 - Retirement Contributions	35,268	36,669	36,669	27,035	39,315	2,646
5230000 - Health Insurance	70,854	76,562	76,562	55,971	82,279	5,717
5231000 - Life Insurance	357	296	296	278	302	6
5232000 - Dental Insurance	2,052	2,059	2,059	1,488	2,088	29
5233000 - Lt Disability Insurance	495	522	522	371	534	12
5233100 - St Disability Insurance	914	693	693	687	710	17
5240000 - Workers' Compensation	3,793	3,596	3,596	2,630	4,300	704
<b>Personal Services:</b>	<b>\$445,854</b>	<b>\$454,478</b>	<b>\$454,478</b>	<b>\$339,283</b>	<b>\$471,377</b>	<b>\$16,899</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,390	8,290	39,940	4,847	6,490	-1,800
5340000 - Other Contractual Services	1,022	400	400	174	400	0
5400000 - Travel And Per Diem	2,199	2,000	2,000	981	2,000	0
5410000 - Communications	16,010	17,900	17,900	9,426	17,900	0
5420000 - Freight & Postage Services	10,396	14,750	14,750	9,275	16,750	2,000
5430000 - Utility Services	1,138	2,300	2,300	792	2,300	0
5440000 - Rentals And Leases	328	1,070	1,070	656	1,070	0
5450000 - Insurance	1,039	947	947	947	1,864	917
5462000 - Rep & Maint-automotive	0	0	0	0	2,500	2,500
5470000 - Printing And Binding	6,706	8,500	8,500	2,810	8,500	0
5480000 - Promotional Activities	14,521	16,000	16,000	10,727	16,000	0
5490000 - Oth Current Chgs & Obligations	40	500	500	1,724	500	0
5490501 - OH-Workers' Compensation	1,399	1,761	1,761	1,761	1,786	25
5490502 - OH-Property & Liability Insuranc	133	144	144	144	218	74
5490503 - OH-Dental Insurance	660	327	327	327	332	5
5490504 - OH-Health Insurance	1,995	1,413	1,413	1,413	1,433	20
5490505 - OH-Life/AD&D, STD, LTD	648	883	883	883	894	11
5511000 - Office Supplies	11,431	13,000	13,000	8,377	13,000	0
5520000 - Operating Supplies	7,314	8,000	8,000	7,730	10,000	2,000
5520010 - Computer Software	499	2,695	2,695	1,274	2,497	-198
5520021 - Computer Hardware, Operating	0	0	0	0	1,350	1,350
5521000 - Gas & Oil	874	0	0	967	0	0
5521005 - Gas & Oil-Direct	0	2,000	2,000	0	2,500	500
5526000 - Clothing	2,631	4,100	4,100	2,599	3,500	-600
5540000 - Books,pubs,subs & Membership	2,464	1,360	1,360	1,463	1,360	0
5541000 - Registration Fees	1,139	2,000	2,000	1,100	2,000	0
<b>Operating Expenses:</b>	<b>\$88,976</b>	<b>\$110,340</b>	<b>\$141,990</b>	<b>\$70,399</b>	<b>\$117,144</b>	<b>\$6,804</b>
<b>Capital Outlay:</b>						
5646000 - Other Equipment	3,725	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$3,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2122 - ANIMAL SERVICES ADMINISTRATION**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>TOTAL EXPENDITURES:</b>	538,555	564,818	596,468	409,681	588,521	23,703

**2123 - ANIMAL SERVICES DONATION FUNDS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	15,855	24,132	24,132	16,472	10,000	-14,132
5420000 - Freight & Postage Services	24	0	0	434	0	0
5460000 - Repair & Maintenance Svcs	2,095	0	0	0	0	0
5480000 - Promotional Activities	1,843	0	0	321	0	0
5490000 - Oth Current Chgs & Obligations	214	3,300	0	117	43,002	39,702
5512000 - Office Equipment	1,000	0	0	0	0	0
5520000 - Operating Supplies	4,231	14,130	16,733	7,251	1,000	-13,130
5522500 - Food	991	0	1,800	332	1,000	1,000
5524500 - Cleaning Supplies	0	0	0	339	0	0
5525000 - Tools	0	0	0	251	0	0
5528000 - Medicine	694	0	1,500	652	2,000	2,000
<b>Operating Expenses:</b>	<b>\$26,946</b>	<b>\$41,562</b>	<b>\$44,165</b>	<b>\$26,169</b>	<b>\$57,002</b>	<b>\$15,440</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,595	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$1,595</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,541</b>	<b>\$41,562</b>	<b>\$44,165</b>	<b>\$26,169</b>	<b>\$57,002</b>	<b>\$15,440</b>

## 2124 - SPAY & NEUTER PROGRAM

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	13,949	0	0	0	0	0
5210000 - Fica Taxes	1,067	0	0	0	0	0
5220000 - Retirement Contributions	1,013	0	0	0	0	0
5231000 - Life Insurance	13	0	0	0	0	0
5233000 - Lt Disability Insurance	23	0	0	0	0	0
5233100 - St Disability Insurance	71	0	0	0	0	0
5240000 - Workers' Compensation	314	0	0	0	0	0
<b>Personal Services:</b>	<b>\$16,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	7,550	0	0	0	0	0
5340000 - Other Contractual Services	0	13,650	0	0	0	-13,650
5490000 - Oth Current Chgs & Obligations	926	72,599	122,046	648	117,032	44,433
<b>Operating Expenses:</b>	<b>\$8,476</b>	<b>\$86,249</b>	<b>\$122,046</b>	<b>\$648</b>	<b>\$117,032</b>	<b>\$30,783</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	75,000	75,000	56,250	75,000	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$56,250</b>	<b>\$75,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$24,926</b>	<b>\$161,249</b>	<b>\$197,046</b>	<b>\$56,898</b>	<b>\$192,032</b>	<b>\$30,783</b>

## 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. This office includes the following cost centers: 2141 – Emergency Management and 2141 – LIDAR Project.

Personal Services supports 3.90 FTEs which is a reduction of .05 FTEs from the FY17 Adopted Budget due to the partial reallocation of the Senior HR Generalist position to Fund 158 – Intergovernmental Radio Communications. Personal Services increased \$10,745, as a result of the following:

- Mid-year staff adjustment noted above
- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$54,441, primarily due to increases in Training and the estimated balance of the LIDAR Project for FY18.

Capital Outlay includes funding for one replacement vehicle.

Overall, this budget increased \$36,985, over the FY17 Adopted Budget.

### REVENUES

This office is not a revenue producing office; therefore, it is solely supported by General Fund revenues and grants.

## 2141 - EMERGENCY MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	219,640	245,469	245,469	174,813	251,678	6,209
5120002 - Disaster Relief	0	0	0	5,960	0	0
5130001 - Vacancy Factor	0	-4,297	-4,297	0	-4,425	-128
5140000 - Overtime	471	1,200	1,200	933	1,206	6
5140003 - Overtime- Disaster Relief	0	0	0	672	0	0
5150300 - Class C Meals	60	0	0	0	0	0
5160000 - Compensated Annual Leave	11,591	0	0	8,575	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	297	0	0
5160020 - Compensated Admin Leave	3,165	0	0	3,021	0	0
5170000 - Compensated Sick Leave	4,971	0	0	4,943	0	0
5210000 - Fica Taxes	17,938	18,783	18,783	14,528	19,345	562
5220000 - Retirement Contributions	17,595	18,467	18,467	14,874	20,184	1,717
5230000 - Health Insurance	29,304	30,354	30,354	23,547	32,587	2,233
5231000 - Life Insurance	282	230	230	239	238	8
5232000 - Dental Insurance	1,120	1,117	1,117	859	1,132	15
5233000 - Lt Disability Insurance	393	405	405	322	418	13
5233100 - St Disability Insurance	725	541	541	594	558	17
5240000 - Workers' Compensation	597	565	565	452	658	93
5250000 - Unemployment Compensation	0	0	0	330	0	0
<b>Personal Services:</b>	<b>\$307,851</b>	<b>\$312,834</b>	<b>\$312,834</b>	<b>\$254,959</b>	<b>\$323,579</b>	<b>\$10,745</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	693	0	0	361	1,246	1,246
5340000 - Other Contractual Services	19,883	20,500	20,500	0	20,500	0
5340008 - Other Contractual Svc- Auction	0	0	0	27	0	0
5400000 - Travel And Per Diem	789	0	0	2,644	1,500	1,500
5410000 - Communications	16,027	6,150	6,150	3,623	5,630	-520
5420000 - Freight & Postage Services	408	600	600	137	875	275
5430000 - Utility Services	3,016	8,200	8,200	2,674	5,400	-2,800
5440000 - Rentals And Leases	40,815	48,145	48,145	39,347	49,741	1,596
5450000 - Insurance	7,037	6,248	6,248	6,248	8,257	2,009
5460000 - Repair & Maintenance Svcs	56,197	56,631	56,631	29,307	54,193	-2,438
5462000 - Rep & Maint-automotive	5,375	2,000	2,000	629	2,500	500
5470000 - Printing And Binding	8,894	5,000	5,000	2,916	6,000	1,000
5480000 - Promotional Activities	993	0	0	0	1,000	1,000
5490501 - OH-Workers' Compensation	779	979	979	979	966	-13
5490502 - OH-Property & Liability Insuranc	709	949	949	949	964	15
5490503 - OH-Dental Insurance	367	182	182	182	179	-3
5490504 - OH-Health Insurance	1,110	786	786	786	776	-10
5490505 - OH-Life/AD&D, STD, LTD	396	539	539	539	533	-6
5511000 - Office Supplies	3,567	6,300	6,300	2,266	5,000	-1,300
5512000 - Office Equipment	1,167	1,500	1,500	780	1,500	0
5520000 - Operating Supplies	13,307	15,000	15,000	6,628	7,000	-8,000
5520010 - Computer Software	7,100	0	0	1,000	1,200	1,200
5520020 - Computer Hardware, Non-Capit.	0	900	900	0	0	-900
5521000 - Gas & Oil	6,705	5,700	5,700	502	3,700	-2,000
5521005 - Gas & Oil-Direct	0	0	0	1,740	3,840	3,840
5526000 - Clothing	0	0	0	31	0	0
5540000 - Books,pubs,subs & Membership	475	0	0	596	50	50
5541000 - Registration Fees	285	0	0	0	0	0
5550000 - Training	2,712	18,000	18,000	2,619	23,000	5,000

## 2141 - EMERGENCY MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	\$198,806	\$204,309	\$204,309	\$107,509	\$205,550	\$1,241
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	0	0	0	24,999	24,999
5680010 - Computer Software, Capital	24,765	0	0	0	0	0
<b>Capital Outlay:</b>	\$24,765	\$0	\$0	\$0	\$24,999	\$24,999
<b>TOTAL EXPENDITURES:</b>	\$531,422	\$517,143	\$517,143	\$362,469	\$554,128	\$36,985



**2142 - LIDAR PROJECT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	272,550	0	207,451	102,834	53,200	53,200
<b>Operating Expenses:</b>	<b>\$272,550</b>	<b>\$0</b>	<b>\$207,451</b>	<b>\$102,834</b>	<b>\$53,200</b>	<b>\$53,200</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$272,550</b>	<b>\$0</b>	<b>\$207,451</b>	<b>\$102,834</b>	<b>\$53,200</b>	<b>\$53,200</b>

## 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) and Small Engine Repair (4136), Transit Shelter (1408), Lakes Management (1417) and Mosquito Control (1418). Hoagland Industrial Park (4129) is new for FY18. A total of 71.65 FTEs are allocated to the Public Works Department in the General Fund which is an increase of 2.20 FTEs from the FY17 Adopted Budget. This increase is a result of the reallocation of the Lakes Advocate and Sr. Mosquito Technician positions. Overall Personal Services increased 5.45%, or \$254,300 due to the following reasons:

- Above mentioned position reallocations
- Workers' Compensation and Retirement adjustments based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance and cleaning services for all County buildings. The total request for Facilities Maintenance in FY18 is \$12,090,994 which is a 4.51%, or \$570,513 decrease from the FY17 Adopted Budget primarily as a result of repaving projects which were completed in FY17.

Transit Shelter (1408) collect's fees from developers/opted to not build shelter as per development review requirements and instead provide funding for County to construct. This is a new cost center for FY18 with a total request of \$111,380.

The Mowing Unit (4158) was established to centralize contract management for mowing. Overall, the FY18 budget is \$3,314,472 and reflects a 2.31%, or \$74,838 increase from the FY17 Adopted Budget due to an increase in contractual costs for mowing services and the addition of new locations to maintain.

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 Small Engine Repair is \$151,631 and reflects a 2.59%, or \$3,824 increase from the FY17 Adopted Budget primarily due to the above referenced overall personal services increases.

The Construction Management (4123) office provides coordination and administration of architectural, engineering and construction management for architectural projects. The total request for Construction Management is \$812,781 and reflects a 5.37%, or \$41,441 increase from the FY17 Adopted Budget primarily due to an increase in costs associated with Professional Services.

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 request for Lakes Management is \$318,824 and reflects a 40.56%, or \$92,001 increase from the FY17 Adopted Budget due to the above noted position reallocation and maintenance of navigational signage throughout Osceola County lakes.

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. The total request for Mosquito Control is \$644,089 which reflects a 26.74%, or \$135,885 increase from the FY17 Adopted Budget due to the above referenced overall personal services increases.

Hoagland Industrial Park (4129) office was established to track costs for the Hoagland Industrial Park operations. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project.

**REVENUES**

The General Fund directly supports 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.

**1408 - TRANSIT SHELTER FUND**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	111,380	0	111,380	111,380
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$111,380</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$111,380</b>

### 1417 - LAKES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	98,303	109,508	205,551	112,887	182,343	72,835
5120002 - Disaster Relief	0	0	0	499	0	0
5130001 - Vacancy Factor	0	-1,918	-3,598	0	-3,191	-1,273
5140000 - Overtime	132	0	0	226	0	0
5150300 - Class C Meals	12	0	0	38	0	0
5160000 - Compensated Annual Leave	3,323	0	0	4,034	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,111	0	0
5160020 - Compensated Admin Leave	962	0	0	2,148	0	0
5170000 - Compensated Sick Leave	2,901	0	0	4,383	0	0
5210000 - Fica Taxes	7,618	8,377	15,728	9,143	13,949	5,572
5220000 - Retirement Contributions	7,728	8,234	15,459	7,921	14,442	6,208
5230000 - Health Insurance	22,752	24,951	44,762	21,688	26,164	1,213
5231000 - Life Insurance	126	101	193	137	171	70
5232000 - Dental Insurance	597	611	944	491	538	-73
5233000 - Lt Disability Insurance	173	181	340	184	302	121
5233100 - St Disability Insurance	320	240	452	340	400	160
5240000 - Workers' Compensation	2,347	2,275	4,712	3,269	5,292	3,017
<b>Personal Services:</b>	<b>\$147,294</b>	<b>\$152,560</b>	<b>\$284,543</b>	<b>\$169,499</b>	<b>\$240,410</b>	<b>\$87,850</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	868	4,536	4,536	350	10,700	6,164
5400000 - Travel And Per Diem	318	1,154	1,154	0	3,954	2,800
5410000 - Communications	79	0	0	0	0	0
5420000 - Freight & Postage Services	132	150	150	15	150	0
5430000 - Utility Services	7,885	8,886	8,886	5,594	9,070	184
5440000 - Rentals And Leases	6,050	6,500	6,500	6,000	6,500	0
5450000 - Insurance	8,352	11,361	11,361	11,361	9,156	-2,205
5460000 - Repair & Maintenance Svcs	8,047	6,350	6,350	7,365	10,450	4,100
5462000 - Rep & Maint-automotive	4,420	10,000	10,000	3,852	10,000	0
5490000 - Oth Current Chgs & Obligations	4,416	15,828	15,828	3,801	4,244	-11,584
5490501 - OH-Workers' Compensation	415	520	768	768	830	310
5490502 - OH-Property & Liability Insuranc	1,072	1,725	1,761	1,761	1,056	-669
5490503 - OH-Dental Insurance	196	96	142	142	153	57
5490504 - OH-Health Insurance	589	419	618	618	666	247
5490505 - OH-Life/AD&D, STD, LTD	168	228	337	337	365	137
5520000 - Operating Supplies	2,844	4,000	4,000	2,833	4,940	940
5521000 - Gas & Oil	244	1,500	1,500	231	1,500	0
5540000 - Books,pubs,subs & Membership	260	310	310	270	320	10
5550000 - Training	1,217	700	700	750	2,100	1,400
<b>Operating Expenses:</b>	<b>\$47,571</b>	<b>\$74,263</b>	<b>\$74,901</b>	<b>\$46,048</b>	<b>\$76,154</b>	<b>\$1,891</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	2,260	2,260
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,260</b>	<b>\$2,260</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$194,865</b>	<b>\$226,823</b>	<b>\$359,444</b>	<b>\$215,547</b>	<b>\$318,824</b>	<b>\$92,001</b>

## 1418 - MOSQUITO CONTROL

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	131,901	183,133	219,658	129,066	218,199	35,066
5120002 - Disaster Relief	0	0	0	499	0	0
5130000 - Other Salaries & Wages	44,018	0	0	18,991	0	0
5130001 - Vacancy Factor	0	-3,203	-3,842	0	-4,080	-877
5140000 - Overtime	2,681	0	0	2,592	15,000	15,000
5150300 - Class C Meals	91	0	0	105	0	0
5160000 - Compensated Annual Leave	8,803	0	0	6,608	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	741	0	0
5160020 - Compensated Admin Leave	1,321	0	0	1,662	0	0
5170000 - Compensated Sick Leave	4,790	0	0	3,637	0	0
5210000 - Fica Taxes	13,637	14,007	16,802	11,876	17,840	3,833
5220000 - Retirement Contributions	10,664	11,430	14,176	12,093	17,198	5,768
5230000 - Health Insurance	47,679	52,938	60,778	37,770	98,789	45,851
5231000 - Life Insurance	173	175	209	197	221	46
5232000 - Dental Insurance	1,053	1,069	1,202	862	1,928	859
5233000 - Lt Disability Insurance	240	302	363	234	385	83
5233100 - St Disability Insurance	443	405	484	787	516	111
5240000 - Workers' Compensation	14,915	13,272	15,539	10,934	17,717	4,445
<b>Personal Services:</b>	<b>\$282,408</b>	<b>\$273,528</b>	<b>\$325,369</b>	<b>\$238,655</b>	<b>\$383,713</b>	<b>\$110,185</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	85,846	116,884	312,247	75,043	152,014	35,130
5400000 - Travel And Per Diem	207	200	3,900	398	200	0
5410000 - Communications	3,155	5,850	5,850	1,728	3,035	-2,815
5420000 - Freight & Postage Services	89	150	150	48	150	0
5450000 - Insurance	6,157	11,222	11,222	11,222	5,931	-5,291
5450502 - Insurance Claims - Prop & Casua	4,238	4,238	4,238	4,238	0	-4,238
5460000 - Repair & Maintenance Svcs	1,579	8,495	69,237	918	8,600	105
5462000 - Rep & Maint-automotive	20,077	7,400	7,400	7,744	7,400	0
5470000 - Printing And Binding	648	1,200	1,200	427	1,500	300
5490000 - Oth Current Chgs & Obligations	118	0	500	500	0	0
5490501 - OH-Workers' Compensation	954	1,206	1,206	1,206	1,441	235
5490502 - OH-Property & Liability Insuranc	1,334	1,704	1,704	1,704	693	-1,011
5490503 - OH-Dental Insurance	400	222	222	222	267	45
5490504 - OH-Health Insurance	1,209	965	965	965	1,156	191
5490505 - OH-Life/AD&D, STD, LTD	536	1,060	1,060	1,060	1,270	210
5511000 - Office Supplies	683	200	200	227	300	100
5520000 - Operating Supplies	12,429	18,258	18,258	4,885	20,600	2,342
5521000 - Gas & Oil	24,212	27,145	27,145	11,332	27,542	397
5522000 - Chemicals	0	28,147	107,147	97,232	28,147	0
5540000 - Books,pubs,subs & Membership	130	130	130	135	130	0
5550000 - Training	0	0	1,800	515	0	0
<b>Operating Expenses:</b>	<b>\$164,002</b>	<b>\$234,676</b>	<b>\$575,781</b>	<b>\$221,751</b>	<b>\$260,376</b>	<b>\$25,700</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	7,310	7,310	0	0
5640100 - Vehicles	20,907	0	30,000	0	0	0
5646000 - Other Equipment	59,492	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$80,399</b>	<b>\$0</b>	<b>\$37,310</b>	<b>\$7,310</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$526,809</b>	<b>\$508,204</b>	<b>\$938,460</b>	<b>\$467,716</b>	<b>\$644,089</b>	<b>\$135,885</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	157,415	188,058	296,059	46,337	2,387,377	2,199,319
<b>Capital Outlay:</b>	<b>\$157,415</b>	<b>\$188,058</b>	<b>\$296,059</b>	<b>\$46,337</b>	<b>\$2,387,377</b>	<b>\$2,199,319</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$157,415</b>	<b>\$188,058</b>	<b>\$296,059</b>	<b>\$46,337</b>	<b>\$2,387,377</b>	<b>\$2,199,319</b>

### 4123 - CONSTRUCTION MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	455,131	520,419	520,419	345,928	520,417	-2
5120002 - Disaster Relief	0	0	0	582	0	0
5130001 - Vacancy Factor	0	-9,108	-9,108	0	-9,108	0
5140000 - Overtime	0	0	0	62	0	0
5140003 - Overtime- Disaster Relief	0	0	0	62	0	0
5150300 - Class C Meals	0	0	0	2	0	0
5160000 - Compensated Annual Leave	30,595	0	0	18,913	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	64	0	0
5160020 - Compensated Admin Leave	7,252	0	0	5,484	0	0
5170000 - Compensated Sick Leave	8,300	0	0	16,180	0	0
5210000 - Fica Taxes	36,724	39,811	39,811	27,476	39,811	0
5220000 - Retirement Contributions	51,463	54,024	54,024	40,689	56,315	2,291
5230000 - Health Insurance	48,318	54,003	54,003	41,890	59,638	5,635
5231000 - Life Insurance	594	488	488	478	488	0
5232000 - Dental Insurance	1,390	1,421	1,421	1,059	1,421	0
5233000 - Lt Disability Insurance	827	859	859	643	859	0
5233100 - St Disability Insurance	1,528	1,146	1,146	1,188	1,146	0
5240000 - Workers' Compensation	6,240	5,987	5,987	4,301	6,868	881
<b>Personal Services:</b>	<b>\$648,362</b>	<b>\$669,050</b>	<b>\$669,050</b>	<b>\$505,000</b>	<b>\$677,855</b>	<b>\$8,805</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	83,313	88,000	110,511	26,723	123,000	35,000
5400000 - Travel And Per Diem	41	0	0	0	0	0
5410000 - Communications	1,323	625	625	714	912	287
5420000 - Freight & Postage Services	88	50	50	137	220	170
5450000 - Insurance	831	1,183	1,183	1,183	1,112	-71
5470000 - Printing And Binding	0	50	50	30	50	0
5490501 - OH-Workers' Compensation	1,113	1,402	1,402	1,402	1,402	0
5490502 - OH-Property & Liability Insuranc	107	180	180	180	130	-50
5490503 - OH-Dental Insurance	525	260	260	260	260	0
5490504 - OH-Health Insurance	1,588	1,124	1,124	1,124	1,124	0
5490505 - OH-Life/AD&D, STD, LTD	452	616	616	616	616	0
5511000 - Office Supplies	396	500	500	413	500	0
5512000 - Office Equipment	0	300	300	0	0	-300
5520000 - Operating Supplies	0	1,200	1,200	911	600	-600
5520010 - Computer Software	622	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	0	0	0	0	1,200	1,200
5540000 - Books,pubs,subs & Membership	3,250	1,300	1,300	268	1,300	0
5541000 - Registration Fees	1,484	5,000	5,000	0	2,000	-3,000
5550000 - Training	0	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$95,133</b>	<b>\$102,290</b>	<b>\$124,801</b>	<b>\$33,960</b>	<b>\$134,926</b>	<b>\$32,636</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$743,495</b>	<b>\$771,340</b>	<b>\$793,851</b>	<b>\$538,961</b>	<b>\$812,781</b>	<b>\$41,441</b>



## 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,700,477	2,010,591	2,010,591	1,388,190	1,982,978	-27,613
5120002 - Disaster Relief	0	0	0	6,052	0	0
5130001 - Vacancy Factor	0	-36,039	-36,039	0	-35,157	882
5140000 - Overtime	95,022	49,000	49,000	53,403	53,600	4,600
5140003 - Overtime- Disaster Relief	0	0	0	2,219	0	0
5150300 - Class C Meals	0	0	0	2	0	0
5160000 - Compensated Annual Leave	108,274	0	0	85,193	0	0
5160010 - Compensated Ann Leave Payoff	12,569	0	0	1,857	0	0
5160020 - Compensated Admin Leave	6,155	0	0	4,585	0	0
5170000 - Compensated Sick Leave	68,075	0	0	48,049	0	0
5210000 - Fica Taxes	148,106	157,557	157,557	117,535	153,692	-3,865
5220000 - Retirement Contributions	148,835	158,629	158,629	119,776	159,112	483
5230000 - Health Insurance	379,635	453,154	453,154	337,034	483,774	30,620
5231000 - Life Insurance	2,215	1,936	1,936	1,833	1,892	-44
5232000 - Dental Insurance	11,795	11,790	11,790	9,117	12,176	386
5233000 - Lt Disability Insurance	3,076	3,391	3,391	2,451	3,305	-86
5233100 - St Disability Insurance	5,682	4,533	4,533	4,529	4,420	-113
5240000 - Workers' Compensation	87,703	86,070	86,070	66,924	96,629	10,559
<b>Personal Services:</b>	<b>\$2,777,621</b>	<b>\$2,900,612</b>	<b>\$2,900,612</b>	<b>\$2,248,748</b>	<b>\$2,916,421</b>	<b>\$15,809</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	80,619	470,000	339,450	62,327	85,000	-385,000
5314000 - Medical Svcs	616	0	0	0	0	0
5340000 - Other Contractual Services	990,380	1,170,645	1,170,645	858,033	1,211,020	40,375
5410000 - Communications	31,139	35,690	35,690	23,539	37,540	1,850
5420000 - Freight & Postage Services	29	175	175	2	175	0
5430000 - Utility Services	2,915,504	3,324,375	3,324,375	1,863,685	3,219,875	-104,500
5440000 - Rentals And Leases	6,940	19,480	19,480	19,262	25,480	6,000
5450000 - Insurance	76,486	84,366	84,366	84,366	197,224	112,858
5460000 - Repair & Maintenance Svcs	2,868,940	4,115,520	4,488,846	1,990,591	4,056,650	-58,870
5460008 - R&M Parking re-paving	121,666	243,700	243,700	54,600	26,000	-217,700
5462000 - Rep & Maint-automotive	9,881	17,550	17,550	14,469	20,200	2,650
5470000 - Printing And Binding	0	0	0	68	0	0
5490000 - Oth Current Chgs & Obligations	151	0	0	193	500	500
5490501 - OH-Workers' Compensation	9,092	11,445	11,445	11,445	11,445	0
5490502 - OH-Property & Liability Insuranc	9,818	12,812	12,812	12,812	23,038	10,226
5490503 - OH-Dental Insurance	4,292	2,123	2,123	2,123	2,123	0
5490504 - OH-Health Insurance	12,968	9,184	9,184	9,184	9,184	0
5490505 - OH-Life/AD&D, STD, LTD	3,772	5,684	5,684	5,684	5,793	109
5511000 - Office Supplies	8,650	8,500	8,500	6,266	9,000	500
5512000 - Office Equipment	2,691	4,500	4,500	4,559	0	-4,500
5520000 - Operating Supplies	18,785	23,760	23,760	15,824	23,760	0
5521000 - Gas & Oil	130,511	168,966	168,966	95,325	168,966	0
5524000 - Oper Supp-miscellaneous	16	0	0	0	0	0
5524500 - Cleaning Supplies	4,824	6,500	6,500	3,106	6,500	0
5525000 - Tools	5,361	3,425	3,425	7,330	3,925	500
5528000 - Medicine	218	375	375	202	375	0
5540000 - Books,pubs,subs & Membership	3,736	6,620	6,620	3,590	9,800	3,180
<b>Operating Expenses:</b>	<b>\$7,317,084</b>	<b>\$9,745,395</b>	<b>\$9,988,171</b>	<b>\$5,148,585</b>	<b>\$9,153,573</b>	<b>-\$591,822</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	18,315	15,500	21,434	15,909	21,000	5,500
5640020 - Computer Hardware, Capital	0	0	5,679	0	0	0
5640100 - Vehicles	24,769	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$43,084</b>	<b>\$15,500</b>	<b>\$27,113</b>	<b>\$15,909</b>	<b>\$21,000</b>	<b>\$5,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,137,789</b>	<b>\$12,661,507</b>	<b>\$12,915,896</b>	<b>\$7,413,243</b>	<b>\$12,090,994</b>	<b>-\$570,513</b>

**4129 - HOAGLAND INDUSTRIAL PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	65,000	12,944	86,667	86,667
5310006 - Legal Fees	0	0	0	1,169	0	0
5340000 - Other Contractual Services	0	0	0	3,053	0	0
5430000 - Utility Services	0	0	32,000	8,228	43,300	43,300
5460000 - Repair & Maintenance Svcs	0	0	95,000	1,895	95,000	95,000
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,000</b>	<b>\$27,289</b>	<b>\$224,967</b>	<b>\$224,967</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,000</b>	<b>\$27,289</b>	<b>\$224,967</b>	<b>\$224,967</b>

### 4136 - SMALL ENGINE REPAIR

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	34,710	61,383	61,383	31,484	62,813	1,430
5120002 - Disaster Relief	0	0	0	294	0	0
5130001 - Vacancy Factor	0	-1,074	-1,074	0	-1,100	-26
5140000 - Overtime	684	0	0	800	0	0
5140003 - Overtime- Disaster Relief	0	0	0	76	0	0
5160000 - Compensated Annual Leave	596	0	0	1,904	0	0
5160010 - Compensated Ann Leave Payoff	11,219	0	0	0	0	0
5160020 - Compensated Admin Leave	156	0	0	0	0	0
5170000 - Compensated Sick Leave	720	0	0	1,111	0	0
5170010 - Compensated Sick Leave Payoff	11,931	0	0	0	0	0
5210000 - Fica Taxes	4,459	4,697	4,697	2,580	4,807	110
5220000 - Retirement Contributions	4,268	4,616	4,616	2,690	4,975	359
5230000 - Health Insurance	8,541	17,624	17,624	9,901	19,144	1,520
5231000 - Life Insurance	39	58	58	46	59	1
5232000 - Dental Insurance	248	421	421	246	421	0
5233000 - Lt Disability Insurance	54	101	101	62	104	3
5233100 - St Disability Insurance	98	135	135	114	138	3
5240000 - Workers' Compensation	2,018	2,117	2,117	1,200	2,485	368
<b>Personal Services:</b>	<b>\$79,738</b>	<b>\$90,078</b>	<b>\$90,078</b>	<b>\$52,507</b>	<b>\$93,846</b>	<b>\$3,768</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,870	1,778	1,778	1,495	1,778	0
5410000 - Communications	48	250	250	128	250	0
5450000 - Insurance	530	360	360	360	274	-86
5460000 - Repair & Maintenance Svcs	43,302	52,000	52,000	49,324	52,000	0
5490501 - OH-Workers' Compensation	503	384	384	384	384	0
5490502 - OH-Property & Liability Insuranc	68	55	55	55	32	-23
5490503 - OH-Dental Insurance	237	72	72	72	72	0
5490504 - OH-Health Insurance	716	309	309	309	309	0
5490505 - OH-Life/AD&D, STD, LTD	204	169	169	169	169	0
5520000 - Operating Supplies	80	125	125	124	275	150
5521000 - Gas & Oil	956	1,227	1,227	1,113	1,242	15
5524500 - Cleaning Supplies	475	500	500	427	500	0
5525000 - Tools	0	500	500	499	500	0
<b>Operating Expenses:</b>	<b>\$48,989</b>	<b>\$57,729</b>	<b>\$57,729</b>	<b>\$54,459</b>	<b>\$57,785</b>	<b>\$56</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$128,728</b>	<b>\$147,807</b>	<b>\$147,807</b>	<b>\$106,965</b>	<b>\$151,631</b>	<b>\$3,824</b>

**4158 - MOWING UNIT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	336,801	378,866	378,866	264,936	386,923	8,057
5120002 - Disaster Relief	0	0	0	3,330	0	0
5130001 - Vacancy Factor	0	-6,630	-6,630	0	-6,772	-142
5140000 - Overtime	165	0	0	37	0	0
5140003 - Overtime- Disaster Relief	0	0	0	418	0	0
5160000 - Compensated Annual Leave	21,092	0	0	19,626	0	0
5160020 - Compensated Admin Leave	1,830	0	0	1,674	0	0
5170000 - Compensated Sick Leave	11,577	0	0	8,175	0	0
5210000 - Fica Taxes	26,554	28,983	28,983	20,991	29,597	614
5220000 - Retirement Contributions	28,180	29,399	29,399	23,192	31,544	2,145
5230000 - Health Insurance	108,545	126,502	126,502	100,458	140,392	13,890
5231000 - Life Insurance	441	356	356	366	363	7
5232000 - Dental Insurance	2,643	2,654	2,654	2,019	2,654	0
5233000 - Lt Disability Insurance	611	624	624	490	638	14
5233100 - St Disability Insurance	1,130	834	834	905	851	17
5240000 - Workers' Compensation	21,597	22,488	22,488	17,246	25,769	3,281
<b>Personal Services:</b>	<b>\$561,167</b>	<b>\$584,076</b>	<b>\$584,076</b>	<b>\$463,864</b>	<b>\$611,959</b>	<b>\$27,883</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,950,205	2,541,350	2,526,300	1,409,765	2,676,350	135,000
5349999 - Oth Svcs - Contra	-64,285	-64,285	-64,285	-46,081	-74,951	-10,666
5400000 - Travel And Per Diem	0	0	0	0	100	100
5410000 - Communications	1,534	3,000	3,000	1,511	3,000	0
5430000 - Utility Services	12,874	14,000	14,000	13,099	14,000	0
5450000 - Insurance	4,499	5,757	5,757	5,757	6,511	754
5460000 - Repair & Maintenance Svcs	4,877	0	0	4,352	0	0
5462000 - Rep & Maint-automotive	18,574	24,940	24,940	8,487	24,940	0
5490000 - Oth Current Chgs & Obligations	276	0	0	490	0	0
5490501 - OH-Workers' Compensation	1,803	2,269	2,269	2,269	2,269	0
5490502 - OH-Property & Liability Insuranc	578	874	874	874	761	-113
5490503 - OH-Dental Insurance	851	421	421	421	421	0
5490504 - OH-Health Insurance	2,571	1,821	1,821	1,821	1,821	0
5490505 - OH-Life/AD&D, STD, LTD	732	997	997	997	997	0
5511000 - Office Supplies	634	650	650	625	850	200
5520000 - Operating Supplies	17,235	17,400	17,400	14,931	17,400	0
5521000 - Gas & Oil	19,462	26,464	26,464	12,522	26,544	80
5525000 - Tools	949	1,500	1,500	1,465	1,500	0
<b>Operating Expenses:</b>	<b>\$1,973,369</b>	<b>\$2,577,158</b>	<b>\$2,562,108</b>	<b>\$1,433,304</b>	<b>\$2,702,513</b>	<b>\$125,355</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	47,097	53,500	68,550	63,575	0	-53,500
5640100 - Vehicles	37,826	24,900	24,900	24,383	0	-24,900
<b>Capital Outlay:</b>	<b>\$84,923</b>	<b>\$78,400</b>	<b>\$93,450</b>	<b>\$87,958</b>	<b>\$0</b>	<b>-\$78,400</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,619,459</b>	<b>\$3,239,634</b>	<b>\$3,239,634</b>	<b>\$1,985,126</b>	<b>\$3,314,472</b>	<b>\$74,838</b>

## 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, 6185 – Legal Aid, 9531 – Outside Agencies, 9641 – Health Unit and 9642 – Federally Qualified Health Care.

Homeless Assistance supports 4.50 FTEs which is an increase of 1.50 FTEs due to the reallocation of the Human Services Case Manager Specialist (1 FTE) from the Human Services Office (6173) and the partial allocation of the Human Services Manager position (.50 FTE) which was added mid-year in FY17. Personal Services increased \$103,389, primarily due to the above mentioned reallocations as well as the following:

- Staffing adjustments noted above
- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment;

Operating Expenditures for Homeless Assistance increased slightly from FY17 Adopted Budget.

Veteran’s Services supports 3 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services increased \$3,356 due to the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment;

Operating Expenditures for Veteran’s Services increased slightly from FY17 Adopted Budget.

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 6.05 FTEs, which is a decrease of 1.05 FTEs from the FY17 Adopted Budget due to the reallocation of the Human Services Case Manager Specialist position (1 FTE) to the Homeless Assistance office (6101) and the partial reallocation of the Compliance Analyst position (.05 FTE) to Fund 168 - Section 8. Personal Services decreased \$34,509 due to the following:

- Staffing adjustments noted above
- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures for Human Services and Social Services increased \$392,228, from FY17 Adopted primarily due to an increase for the County’s contribution to Medicaid.

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 FY18, \$1,860,587 has been budgeted in Grants and Aids for contributions to private organizations to be determined by the BOCC.

The Health Unit budget supports the five Osceola County Health Department locations. Operating costs include the County’s contribution for repairs and maintenance for the buildings, insurance, and telephone services.

The Federally Qualified Health Care cost center is new for FY18 although the funding is not new as in previous years it was a part of the funding provided to the Health Department. 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 new cost center include the County's contribution for primary care services.

Overall, the Human Services Department's FY18 budget increased \$451,380 from the FY17 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 FY18 based on current year collections.

**6101 - HOMELESS ASSISTANCE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	77,027	128,479	173,418	82,223	207,449	78,970
5130001 - Vacancy Factor	0	-2,248	-3,035	0	-3,629	-1,381
5140000 - Overtime	502	0	0	0	0	0
5160000 - Compensated Annual Leave	4,464	0	0	6,019	0	0
5160020 - Compensated Admin Leave	1,053	0	0	1,064	0	0
5170000 - Compensated Sick Leave	1,275	0	0	2,612	0	0
5210000 - Fica Taxes	6,217	9,829	13,267	7,003	15,871	6,042
5220000 - Retirement Contributions	6,175	9,661	13,041	6,912	16,427	6,766
5230000 - Health Insurance	14,482	35,390	39,034	12,077	47,166	11,776
5231000 - Life Insurance	97	120	169	107	194	74
5232000 - Dental Insurance	502	774	919	475	1,257	483
5233000 - Lt Disability Insurance	136	212	286	144	342	130
5233100 - St Disability Insurance	251	283	420	265	458	175
5240000 - Workers' Compensation	258	1,022	1,126	741	1,376	354
<b>Personal Services:</b>	<b>\$112,439</b>	<b>\$183,522</b>	<b>\$238,645</b>	<b>\$119,641</b>	<b>\$286,911</b>	<b>\$103,389</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	500	1,000	1,000	2,232	2,000	1,000
5440000 - Rentals And Leases	0	0	0	428	500	500
5470000 - Printing And Binding	0	0	0	90	0	0
5490000 - Oth Current Chgs & Obligations	238,220	450,000	450,000	157,313	450,000	0
5490501 - OH-Workers' Compensation	640	744	744	744	1,116	372
5490503 - OH-Dental Insurance	302	138	138	138	207	69
5490504 - OH-Health Insurance	913	597	597	597	895	298
5490505 - OH-Life/AD&D, STD, LTD	260	327	327	327	491	164
5511000 - Office Supplies	0	0	0	2,231	1,500	1,500
5520000 - Operating Supplies	0	0	0	773	800	800
5541000 - Registration Fees	500	1,000	1,000	1,050	1,500	500
5550000 - Training	500	1,000	1,000	330	1,500	500
<b>Operating Expenses:</b>	<b>\$241,835</b>	<b>\$454,806</b>	<b>\$454,806</b>	<b>\$166,254</b>	<b>\$460,509</b>	<b>\$5,703</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	20,000	20,000	10,000	20,000	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$10,000</b>	<b>\$20,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$354,274</b>	<b>\$658,328</b>	<b>\$713,451</b>	<b>\$295,895</b>	<b>\$767,420</b>	<b>\$109,092</b>



**6141 - VETERAN'S SERVICES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	114,278	135,475	135,475	68,639	136,074	599
5130001 - Vacancy Factor	0	-2,371	-2,371	0	-2,382	-11
5140000 - Overtime	6	0	0	205	0	0
5160000 - Compensated Annual Leave	6,932	0	0	3,640	0	0
5160020 - Compensated Admin Leave	976	0	0	218	0	0
5170000 - Compensated Sick Leave	6,898	0	0	2,881	0	0
5210000 - Fica Taxes	9,479	10,363	10,363	5,490	10,409	46
5220000 - Retirement Contributions	9,470	10,188	10,188	5,684	10,777	589
5230000 - Health Insurance	29,355	31,731	31,731	19,544	34,109	2,378
5231000 - Life Insurance	156	127	127	94	127	0
5232000 - Dental Insurance	867	870	870	386	580	-290
5233000 - Lt Disability Insurance	217	224	224	126	225	1
5233100 - St Disability Insurance	401	298	298	233	299	1
5240000 - Workers' Compensation	322	311	311	174	354	43
<b>Personal Services:</b>	<b>\$179,357</b>	<b>\$187,216</b>	<b>\$187,216</b>	<b>\$107,313</b>	<b>\$190,572</b>	<b>\$3,356</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	988	500	500	192	500	0
5400000 - Travel And Per Diem	989	2,700	2,700	1,757	2,700	0
5410000 - Communications	1,398	1,500	1,500	920	1,500	0
5420000 - Freight & Postage Services	1,964	1,250	1,250	1,944	1,500	250
5430000 - Utility Services	2,673	2,500	2,500	1,625	2,500	0
5440000 - Rentals And Leases	3,283	3,325	3,325	389	3,325	0
5450000 - Insurance	623	710	710	710	667	-43
5460000 - Repair & Maintenance Svcs	0	700	700	0	700	0
5470000 - Printing And Binding	28	0	0	75	100	100
5490000 - Oth Current Chgs & Obligations	500	500	500	11	500	0
5490501 - OH-Workers' Compensation	591	744	744	744	744	0
5490502 - OH-Property & Liability Insuranc	80	108	108	108	78	-30
5490503 - OH-Dental Insurance	279	138	138	138	138	0
5490504 - OH-Health Insurance	843	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	240	327	327	327	327	0
5511000 - Office Supplies	1,081	1,200	1,200	613	1,200	0
5520000 - Operating Supplies	435	300	300	421	500	200
5540000 - Books,pubs,subs & Membership	160	400	400	99	400	0
5541000 - Registration Fees	320	600	600	0	600	0
<b>Operating Expenses:</b>	<b>\$16,475</b>	<b>\$18,099</b>	<b>\$18,099</b>	<b>\$10,670</b>	<b>\$18,576</b>	<b>\$477</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$195,832</b>	<b>\$205,315</b>	<b>\$205,315</b>	<b>\$117,983</b>	<b>\$209,148</b>	<b>\$3,833</b>

**6173 - HUMAN SERVICES DEPT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	316,974	364,479	364,479	269,671	339,674	-24,805
5120002 - Disaster Relief	0	0	0	464	0	0
5130001 - Vacancy Factor	0	-6,379	-6,379	0	-5,944	435
5140000 - Overtime	573	0	0	244	0	0
5140003 - Overtime- Disaster Relief	0	0	0	356	0	0
5150300 - Class C Meals	16	0	0	17	0	0
5160000 - Compensated Annual Leave	15,775	0	0	11,981	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	551	0	0
5160020 - Compensated Admin Leave	3,953	0	0	2,927	0	0
5170000 - Compensated Sick Leave	9,800	0	0	18,673	0	0
5210000 - Fica Taxes	25,090	27,884	27,884	22,113	25,988	-1,896
5220000 - Retirement Contributions	39,274	41,652	41,652	34,236	43,159	1,507
5230000 - Health Insurance	73,850	86,436	86,436	64,978	76,849	-9,587
5231000 - Life Insurance	403	342	342	364	319	-23
5232000 - Dental Insurance	1,924	2,011	2,011	1,641	1,754	-257
5233000 - Lt Disability Insurance	561	602	602	487	561	-41
5233100 - St Disability Insurance	1,036	803	803	901	747	-56
5240000 - Workers' Compensation	2,041	1,969	1,969	1,517	2,183	214
<b>Personal Services:</b>	<b>\$491,270</b>	<b>\$519,799</b>	<b>\$519,799</b>	<b>\$431,122</b>	<b>\$485,290</b>	<b>-\$34,509</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	43,346	65,000	65,000	22,800	65,000	0
5314000 - Medical Svcs	4,834,128	5,400,000	5,400,000	4,006,921	5,742,784	342,784
5314002 - Medical Svcs HCRA	44,489	1,233,308	1,233,308	73,980	1,291,448	58,140
5340000 - Other Contractual Services	35,895	95,736	95,736	11,485	82,742	-12,994
5400000 - Travel And Per Diem	801	1,500	1,500	3,661	1,500	0
5410000 - Communications	922	564	564	1,023	600	36
5420000 - Freight & Postage Services	1,511	2,000	2,000	949	2,000	0
5440000 - Rentals And Leases	792	4,000	4,000	500	4,000	0
5450000 - Insurance	5,882	6,568	6,568	6,568	6,043	-525
5460000 - Repair & Maintenance Svcs	228	500	500	0	500	0
5462000 - Rep & Maint-automotive	465	500	500	447	500	0
5470000 - Printing And Binding	194	200	200	60	200	0
5480000 - Promotional Activities	957	0	0	0	0	0
5488000 - Promotional-ads/media Buys	0	0	0	415	0	0
5490000 - Oth Current Chgs & Obligations	3,272	3,000	3,000	2,004	3,000	0
5490501 - OH-Workers' Compensation	1,202	1,761	1,761	1,761	1,501	-260
5490502 - OH-Property & Liability Insuranc	755	755	755	755	6,173	5,418
5490503 - OH-Dental Insurance	567	327	327	327	279	-48
5490504 - OH-Health Insurance	1,714	1,413	1,413	1,413	1,204	-209
5490505 - OH-Life/AD&D, STD, LTD	488	774	774	774	660	-114
5511000 - Office Supplies	4,847	4,700	4,700	3,140	4,700	0
5512000 - Office Equipment	246	300	300	768	300	0
5520000 - Operating Supplies	1,405	1,500	1,500	194	1,500	0
5521000 - Gas & Oil	995	1,300	1,300	879	1,300	0
5526000 - Clothing	15	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	0	0	0	155	0	0
5541000 - Registration Fees	654	2,000	2,000	1,325	2,000	0
5550000 - Training	0	2,000	2,000	149	2,000	0
<b>Operating Expenses:</b>	<b>\$4,985,770</b>	<b>\$6,829,706</b>	<b>\$6,829,706</b>	<b>\$4,142,453</b>	<b>\$7,221,934</b>	<b>\$392,228</b>

**6173 - HUMAN SERVICES DEPT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5680010 - Computer Software, Capital	70,125	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$70,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,547,165</b>	<b>\$7,349,505</b>	<b>\$7,349,505</b>	<b>\$4,573,575</b>	<b>\$7,707,224</b>	<b>\$357,719</b>

**6185 - LEGAL AID**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	115,856	117,594	117,594	78,396	119,358	1,764
<b>Operating Expenses:</b>	<b>\$115,856</b>	<b>\$117,594</b>	<b>\$117,594</b>	<b>\$78,396</b>	<b>\$119,358</b>	<b>\$1,764</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$115,856</b>	<b>\$117,594</b>	<b>\$117,594</b>	<b>\$78,396</b>	<b>\$119,358</b>	<b>\$1,764</b>

**9531 - OUTSIDE AGENCIES-COMM/ECON DEV**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	36,925	65,000	65,000	33,775	65,000	0
5340000 - Other Contractual Services	400,000	400,000	400,000	266,667	400,000	0
<b>Operating Expenses:</b>	<b>\$436,925</b>	<b>\$465,000</b>	<b>\$465,000</b>	<b>\$300,442</b>	<b>\$465,000</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	1,447,641	1,860,587	1,873,087	1,410,190	1,860,587	0
<b>Grants and Aids:</b>	<b>\$1,447,641</b>	<b>\$1,860,587</b>	<b>\$1,873,087</b>	<b>\$1,410,190</b>	<b>\$1,860,587</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,884,566</b>	<b>\$2,325,587</b>	<b>\$2,338,087</b>	<b>\$1,710,632</b>	<b>\$2,325,587</b>	<b>\$0</b>

**9641 - HEALTH UNIT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	759,961	759,961	759,961	63,330	559,961	-200,000
5400000 - Travel And Per Diem	285	0	0	0	0	0
5410000 - Communications	177,598	167,119	167,119	129,929	167,119	0
5440000 - Rentals And Leases	12,579	51,597	51,597	4,263	0	-51,597
5450000 - Insurance	28,780	31,064	31,064	31,064	13,210	-17,854
5460000 - Repair & Maintenance Svcs	0	2,500	2,500	0	2,500	0
5490502 - OH-Property & Liability Insuranc	3,694	4,717	4,717	4,717	1,543	-3,174
5521000 - Gas & Oil	516	0	0	208	0	0
<b>Operating Expenses:</b>	<b>\$983,414</b>	<b>\$1,016,958</b>	<b>\$1,016,958</b>	<b>\$233,511</b>	<b>\$744,333</b>	<b>-\$272,625</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$983,414</b>	<b>\$1,016,958</b>	<b>\$1,016,958</b>	<b>\$233,511</b>	<b>\$744,333</b>	<b>-\$272,625</b>

**9642 - FEDERALLY QUALIFIED HEALTH CENTER**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	0	200,000	200,000
5440000 - Rentals And Leases	0	0	0	0	51,597	51,597
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$251,597</b>	<b>\$251,597</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$251,597</b>	<b>\$251,597</b>

## DEPARTMENT SUMMARY - CONSTITUTIONALS

### TRENDS & ISSUES

The General Fund supports the operations of our Constitutionals, 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.

- The Clerk of the Circuit Court submits their budget request to the State. Operating expenditures associated with this office pertain to property and liability insurances.
- The Supervisor of Election's submitted budget (\$3,018,892), includes a contingency request of \$10,000 and reflects an increase of 3.6% over the FY17 Adopted Budget. Personal Services increased \$57,557 over FY17 Adopted due to staffing additional polling locations with temporary election workers and a 3.0% Cost of Living Adjustment. Operating also increased 4.7% or \$47,286 as funding supports one election in FY18. Capital Outlay request of \$34,945 is for election equipment and a scanner. Also included are funds, which are not a part of the submitted budget, for costs associated with Property & Liability Insurances as well as Overhead. The total FY18 General Fund budgeted amount is \$3,034,287 which represents an overall increase of 3.7%.
- The Tax Collector's budget remains the same as FY17 Adopted, as this budget per State Statute 195.087, is not due to the BOCC until August 1st. As this Office is fee based, the submitted budget will be for fees associated with the collection of taxes for the County. Adjustments will be made once the budget is received. However, adjustments for Property & Liability Insurances, overhead cost, Communications and Other Contractual Services for Bank fees, have been updated for FY18.
- The Property Appraiser's budget request is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget, (\$6,625,299), \$5,913,715 is included in the General Fund's Recommended Budget. This budget includes funding for 63 positions, which includes one new position for FY18 as well as a 3.0% Cost of Living Adjustment (COLA). Operating decreased 15.9% due to the exclusion of cost associated with aerial photos. Also, included are funds, which are not a part of the submitted budget, for cost associated with Property & Liability Insurances as well as overhead, TRIM postage and funding for intergovernmental radio communication. Overall funding provided from the General Fund represents a 1.9% increase over the FY17 Adopted Budget for a total FY18 General Fund budget of \$6,075,710.
- The Sheriff's budget request of \$68,353,759 represents an 8% increase over the FY17 Adopted Budget. This budget includes funding for 663 full-time and 105 part-time staff which is an 8.1% increase in Personal Services due to a 5% pay increase and a request for 21 full-time positions as follows: Ten full-time Sworn positions, three of which will become effective August, 2017 and another effective August 2018. Eleven full-time Civilian positions and three part-time positions, two of which are for School Crossing Guards and one for a School Crossing Guard Coordinator. The Operating Budget increased 19% due to scheduled repair and maintenance of aircraft components and fuel with Capital Outlay requested for officer equipment and vehicles. Also, included are funds which are not a part of the submitted budget, for cost associated with Property & Liability Insurances as well as overhead and intergovernmental radio communication expenses. Overall the FY18 budget increased 8.8% over the FY17 Adopted Budget for a total FY18 General Fund budgeted amount of \$70,378,296.



**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.

**1551 - STATE ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	2,174	5,000	5,000	3,214	5,000	0
<b>Operating Expenses:</b>	<b>\$2,174</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$3,214</b>	<b>\$5,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,174</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$3,214</b>	<b>\$5,000</b>	<b>\$0</b>

### 1561 - PUBLIC DEFENDER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	1,935	2,000	2,000	5,700	2,000	0
5490000 - Oth Current Chgs & Obligations	377	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	4,564	4,000	4,000	0	4,000	0
<b>Operating Expenses:</b>	<b>\$6,877</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$5,700</b>	<b>\$7,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,877</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$5,700</b>	<b>\$7,000</b>	<b>\$0</b>

**9111 - CLERK OF THE CIRCUIT COURT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	62,171	98,255	98,255	98,255	52,066	-46,189
5450502 - Insurance Claims - Prop & Casua	25,417	28,863	28,863	28,863	0	-28,863
5490502 - OH-Property & Liability Insuranc	11,243	14,926	14,926	14,926	6,082	-8,844
<b>Operating Expenses:</b>	<b>\$98,831</b>	<b>\$142,044</b>	<b>\$142,044</b>	<b>\$142,044</b>	<b>\$58,148</b>	<b>-\$83,896</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$98,831</b>	<b>\$142,044</b>	<b>\$142,044</b>	<b>\$142,044</b>	<b>\$58,148</b>	<b>-\$83,896</b>

**9121 - SUPERVISOR OF ELECTIONS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	10,585	11,837	11,837	11,837	13,785	1,948
5490502 - OH-Property & Liability Insuranc	1,359	1,798	1,798	1,798	1,610	-188
<b>Operating Expenses:</b>	<b>\$11,944</b>	<b>\$13,635</b>	<b>\$13,635</b>	<b>\$13,635</b>	<b>\$15,395</b>	<b>\$1,760</b>
<b>Transfers Out:</b>						
5910315 - Tran Out-General Capital Outlay	187,000	0	0	0	0	0
5910702 - Transfers Out-Supr Elections	3,434,551	2,903,054	2,903,054	2,324,481	3,008,892	105,838
<b>Transfers Out:</b>	<b>\$3,621,551</b>	<b>\$2,903,054</b>	<b>\$2,903,054</b>	<b>\$2,324,481</b>	<b>\$3,008,892</b>	<b>\$105,838</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,633,495</b>	<b>\$2,926,689</b>	<b>\$2,926,689</b>	<b>\$2,338,116</b>	<b>\$3,034,287</b>	<b>\$107,598</b>

### 9131 - TAX COLLECTOR

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	5,484,152	6,844,767	6,943,626	5,722,468	6,844,767	0
5340000 - Other Contractual Services	44,180	85,420	85,420	29,146	85,420	0
5420000 - Freight & Postage Services	50,000	50,000	50,000	50,000	50,000	0
5450000 - Insurance	39,219	45,130	45,130	45,130	36,038	-9,092
5490502 - OH-Property & Liability Insuranc	5,034	6,857	6,857	6,857	4,210	-2,647
<b>Operating Expenses:</b>	<b>\$5,622,585</b>	<b>\$7,032,174</b>	<b>\$7,131,033</b>	<b>\$5,853,600</b>	<b>\$7,020,435</b>	<b>-\$11,739</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	16,873	13,677	13,677	10,258	15,772	2,095
<b>Transfers Out:</b>	<b>\$16,873</b>	<b>\$13,677</b>	<b>\$13,677</b>	<b>\$10,258</b>	<b>\$15,772</b>	<b>\$2,095</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,639,458</b>	<b>\$7,045,851</b>	<b>\$7,144,710</b>	<b>\$5,863,858</b>	<b>\$7,036,207</b>	<b>-\$9,644</b>

**9141 - PROPERTY APPRAISER**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5420000 - Freight & Postage Services	105,506	125,000	125,000	0	125,000	0
5450000 - Insurance	24,026	26,580	26,580	26,580	19,134	-7,446
5490502 - OH-Property & Liability Insuranc	3,084	4,038	4,038	4,038	2,235	-1,803
<b>Operating Expenses:</b>	<b>\$132,616</b>	<b>\$155,618</b>	<b>\$155,618</b>	<b>\$30,618</b>	<b>\$146,369</b>	<b>-\$9,249</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	15,626	13,646	13,646	10,235	15,626	1,980
5910704 - Transfers out-Property Appr	5,477,146	5,795,205	5,795,205	5,796,566	5,913,715	118,510
<b>Transfers Out:</b>	<b>\$5,492,772</b>	<b>\$5,808,851</b>	<b>\$5,808,851</b>	<b>\$5,806,801</b>	<b>\$5,929,341</b>	<b>\$120,490</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,625,388</b>	<b>\$5,964,469</b>	<b>\$5,964,469</b>	<b>\$5,837,419</b>	<b>\$6,075,710</b>	<b>\$111,241</b>

### 9151 - SHERIFF

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	368,752	450,603	450,603	450,603	1,208,913	758,310
5450502 - Insurance Claims - Prop & Casua	476,676	476,676	476,676	476,676	476,676	0
5490502 - OH-Property & Liability Insuranc	108,525	68,197	68,197	68,197	141,213	73,016
<b>Operating Expenses:</b>	<b>\$953,953</b>	<b>\$995,476</b>	<b>\$995,476</b>	<b>\$995,476</b>	<b>\$1,826,802</b>	<b>\$831,326</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	207,263	389,992	389,992	292,494	197,735	-192,257
5910705 - Transfers out-Sheriff	59,006,506	63,317,423	63,317,423	58,053,238	68,353,759	5,036,336
<b>Transfers Out:</b>	<b>\$59,213,769</b>	<b>\$63,707,415</b>	<b>\$63,707,415</b>	<b>\$58,345,732</b>	<b>\$68,551,494</b>	<b>\$4,844,079</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$60,167,722</b>	<b>\$64,702,891</b>	<b>\$64,702,891</b>	<b>\$59,341,208</b>	<b>\$70,378,296</b>	<b>\$5,675,405</b>



## DEPARTMENT SUMMARY – GENERAL GOVERNMENT

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### 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, the Mass Alerting system as well as arbitrage, litigation and consulting expenses. Grants & Aids include funding for the Literacy Program (Footsteps to Brilliance) with the School Board.

### REVENUES

This cost center is supported by General Fund.

**1212 - GENERAL GOVERNMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	1,058,000	1,056,400	41,739	1,047,600	-10,400
5310006 - Legal Fees	0	0	0	63,523	0	0
5313000 - Legal & Engineering Svcs	0	0	625,000	625,000	0	0
5320000 - Accounting & Auditing Svcs	0	262,131	262,131	218,956	262,131	0
5340000 - Other Contractual Services	0	165,757	165,757	84,166	165,757	0
5340008 - Other Contractual Svc- Auction	0	0	0	692	0	0
5440000 - Rentals And Leases	0	3,884	3,884	2,234	3,884	0
5490000 - Oth Current Chgs & Obligations	0	2,737,254	2,712,254	2,097,324	4,614,916	1,877,662
5490001 - Other- Adm Costs CST	0	37,400	37,400	20,475	37,400	0
5490090 - Property Taxes	0	4,950	4,950	0	4,950	0
5520000 - Operating Supplies	0	0	0	304	0	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$4,269,376</b>	<b>\$4,867,776</b>	<b>\$3,154,413</b>	<b>\$6,136,638</b>	<b>\$1,867,262</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	0	0	25,000	0	0	0
5820000 - Aids To Private Organization	0	29,250	29,250	0	29,250	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$29,250</b>	<b>\$54,250</b>	<b>\$0</b>	<b>\$29,250</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$4,298,626</b>	<b>\$4,922,026</b>	<b>\$3,154,413</b>	<b>\$6,165,888</b>	<b>\$1,867,262</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	311,579	0	0	0	0	0
5320000 - Accounting & Auditing Svcs	278,594	0	0	0	0	0
5340000 - Other Contractual Services	131,266	0	0	0	0	0
5420000 - Freight & Postage Services	14,980	0	0	0	0	0
5440000 - Rentals And Leases	3,315	0	0	0	0	0
5462000 - Rep & Maint-automotive	-12,269	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,356,417	0	0	0	0	0
5490001 - Other- Adm Costs CST	31,419	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	3,200	0	0	0	0	0
5511000 - Office Supplies	390	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,118,891</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	280,435	250,000	250,000	164,736	250,000	0
<b>Grants and Aids:</b>	<b>\$280,435</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$164,736</b>	<b>\$250,000</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910010 - Transfers Out to DAT	0	4,430,174	4,430,174	3,322,631	5,433,593	1,003,419
5910102 - Tran Out-transportation Trust	4,363,483	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	227,502	0	0	0	0	0
5910134 - Tran Out - Fire	3,508,052	3,561,734	3,561,734	3,663,819	3,674,781	113,047
5910137 - Tran Out HOME Fund	421,530	0	0	0	53,598	53,598
5910149 - Tran Out E192	126,460	189,064	230,076	230,076	351,195	162,131
5910150 - Tran Out W192	2,583,112	2,550,693	2,508,619	2,508,619	4,092,089	1,541,396
5910153 - Tran Out MSBU	0	0	0	8,398	0	0
5910154 - Tran Out-constitutional Gas Tx	2,195,685	4,232,832	4,232,832	3,174,624	4,232,832	0
5910158 - Tran Out-intergov Radio Comm	249,429	333,476	333,476	250,107	261,355	-72,121
5910189 - Tran Out - 2nd LOFT	0	0	0	0	408,118	408,118
5910211 - Tran Out Sales Tax Rev 2015A	2,723,615	2,861,989	2,555,270	2,861,989	3,322,171	460,182
5910236 - Tran Out Debt Svc	3,287,498	773,895	773,895	773,895	774,482	587
5910237 - Transfer to Fund 237	4,236,907	4,191,116	4,135,352	4,191,116	0	-4,191,116
5910306 - Tran Out-local Opt Infra Sales	0	0	0	0	775,000	775,000
5910315 - Tran Out-General Capital Outlay	42,000	6,271,538	6,271,538	4,703,654	0	-6,271,538
5910328 - Tran Out Fund 328	2,475,900	0	0	0	0	0
5910510 - Tran Out Fleet	31,682	0	51,515	0	168,750	168,750
5910702 - Transfers Out-Supr Elections	0	0	20,317	0	0	0
5910704 - Transfers out-Property Appr	0	0	1,525	0	0	0
<b>Transfers Out:</b>	<b>\$26,472,855</b>	<b>\$29,396,511</b>	<b>\$29,106,323</b>	<b>\$25,688,927</b>	<b>\$23,547,964</b>	<b>-\$5,848,547</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	36,498,485	36,498,485	0	37,015,514	517,029
5990020 - Reserve For Contingency	0	6,059,504	5,175,815	0	6,059,504	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$42,557,989</b>	<b>\$41,674,300</b>	<b>\$0</b>	<b>\$43,075,018</b>	<b>\$517,029</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	5,681,809	5,701,138	0	2,682,138	-2,999,671
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$5,681,809</b>	<b>\$5,701,138</b>	<b>\$0</b>	<b>\$2,682,138</b>	<b>-\$2,999,671</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	69,510	69,510	0	69,510	0
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$69,510</b>	<b>\$69,510</b>	<b>\$0</b>	<b>\$69,510</b>	<b>\$0</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	3,878,419	6,201,123	0	4,821,413	942,994
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$3,878,419</b>	<b>\$6,201,123</b>	<b>\$0</b>	<b>\$4,821,413</b>	<b>\$942,994</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$29,872,181</b>	<b>\$81,834,238</b>	<b>\$83,002,394</b>	<b>\$25,853,663</b>	<b>\$74,446,043</b>	<b>-\$7,388,195</b>

## FUND 010 – DESIGNATED AD VALOREM TAX (DAT) FUND

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### TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was approved by the BOCC on November 5, 2012 and subsequently amended on December 14, 2015 to provide funds to support Transportation. The DAT is to be approved as part of the annual budget process. FY14 was the first year of implementation; funding is applied to offset operations of the Transportation Trust Fund (Fund 102).

### REVENUES

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

**010-DESIGNATED AD VALOREM TAX**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Transfers In	0	4,430,174	4,430,174	3,322,631	5,433,593	1,003,419
<b>Total</b>	<b>0</b>	<b>4,430,174</b>	<b>4,430,174</b>	<b>3,322,631</b>	<b>5,433,593</b>	<b>1,003,419</b>
<b>Expenditures</b>						
Transfers Out	0	4,430,174	4,430,174	3,322,631	5,433,593	1,003,419
<b>Total</b>	<b>0</b>	<b>4,430,174</b>	<b>4,430,174</b>	<b>3,322,631</b>	<b>5,433,593</b>	<b>1,003,419</b>

### 4109 - DESIGNATED AD VALOREM TAXES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910102 - Tran Out-transportation Trust	0	4,430,174	4,430,174	3,322,631	5,433,593	1,003,419
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$4,430,174</b>	<b>\$4,430,174</b>	<b>\$3,322,631</b>	<b>\$5,433,593</b>	<b>\$1,003,419</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$4,430,174</b>	<b>\$4,430,174</b>	<b>\$3,322,631</b>	<b>\$5,433,593</b>	<b>\$1,003,419</b>

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## FUND 101 – DEBT SERVICE TDT RIDA BONDS 2012

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### 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	365	0	0	371	0	0
Fund Balance	0	8,762,315	8,762,680	0	7,998,937	-763,378
<b>Total</b>	<b>365</b>	<b>8,762,315</b>	<b>8,762,680</b>	<b>371</b>	<b>7,998,937</b>	<b>-763,378</b>
<b>Expenditures</b>						
Operating Expenses	343,049	343,049	343,049	343,049	343,049	0
Reserves - Restricted	0	8,419,266	8,419,631	0	7,655,888	-763,378
<b>Total</b>	<b>343,049</b>	<b>8,762,315</b>	<b>8,762,680</b>	<b>343,049</b>	<b>7,998,937</b>	<b>-763,378</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5440005 - Rent (Amort)	343,049	343,049	343,049	343,049	343,049	0
<b>Operating Expenses:</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$0</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	8,419,266	8,419,631	0	7,655,888	-763,378
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$8,419,266</b>	<b>\$8,419,631</b>	<b>\$0</b>	<b>\$7,655,888</b>	<b>-\$763,378</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$343,049</b>	<b>\$8,762,315</b>	<b>\$8,762,680</b>	<b>\$343,049</b>	<b>\$7,998,937</b>	<b>-\$763,378</b>

## FUND 102 - TRANSPORTATION TRUST FUND

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### TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Personal Services support 143.5 FTEs, which is unchanged from the FY17 Adopted Budget. Personal Services increased .79 % due to the following:

- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased 9.56% from the FY17 Adopted Budget primarily due to cost associated with an Independent Traffic Analysis.

Capital Outlay include requests for vehicles, tools, equipment, and software.

Overall, FY18 budget request is a 4.83% increase over the FY17 Adopted Budget.

### REVENUES

The Transportation Trust Fund is funded through 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 the Department of Revenue. This Fund also receives additional revenue from a Transfer In from the Designated Ad Valorem Tax to support its operations. Other sources of income are interest, miscellaneous revenues, engineering fees and Fund Balance.

**102-TRANSPORTATION TRUST FUND**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	15,367,720	9,182,425	9,182,425	4,831,147	9,016,672	-165,753
Permits, Fees & Special Assessments	236,868	213,255	213,255	123,081	180,250	-33,005
Intergovernmental Revenue	1,954,900	1,910,841	1,910,841	1,181,435	2,008,303	97,462
Charges For Services	188,599	25,500	25,500	25,088	29,324	3,824
Miscellaneous Revenues	146,262	168,989	168,989	42,176	41,496	-127,493
Less 5% Statutory Reduction	0	-575,051	-575,051	0	-563,801	11,250
Transfers In	4,383,893	4,450,569	4,450,569	3,337,927	5,453,984	1,003,415
Fund Balance	0	3,517,707	4,757,601	0	3,641,029	123,322
<b>Total</b>	<b>22,278,243</b>	<b>18,894,235</b>	<b>20,134,129</b>	<b>9,540,854</b>	<b>19,807,257</b>	<b>913,022</b>
<b>Expenditures</b>						
Personal Services	8,274,118	9,288,021	9,288,021	6,431,355	9,361,851	73,830
Operating Expenses	10,936,719	5,773,752	6,273,172	3,390,890	6,326,204	552,452
Capital Outlay	403,369	262,510	390,630	233,945	356,399	93,889
Debt Service	0	554,551	554,551	554,550	1,370,550	815,999
Transfers Out	2,036,313	2,586,652	3,007,553	1,939,989	1,994,033	-592,619
Reserves - Operating	0	428,749	620,202	0	398,220	-30,529
<b>Total</b>	<b>21,650,518</b>	<b>18,894,235</b>	<b>20,134,129</b>	<b>12,550,729</b>	<b>19,807,257</b>	<b>913,022</b>

**3335 - SIGNAL MAINT W/ CITY OF KISSIMMEE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	438,222	457,200	457,200	214,830	468,420	11,220
<b>Operating Expenses:</b>	<b>\$438,222</b>	<b>\$457,200</b>	<b>\$457,200</b>	<b>\$214,830</b>	<b>\$468,420</b>	<b>\$11,220</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$438,222</b>	<b>\$457,200</b>	<b>\$457,200</b>	<b>\$214,830</b>	<b>\$468,420</b>	<b>\$11,220</b>

**3338 - RAILROAD CONTRACT MAINTENANCE**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	21,282	30,000	44,000	22,385	44,000	14,000
<b>Operating Expenses:</b>	<b>\$21,282</b>	<b>\$30,000</b>	<b>\$44,000</b>	<b>\$22,385</b>	<b>\$44,000</b>	<b>\$14,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,282</b>	<b>\$30,000</b>	<b>\$44,000</b>	<b>\$22,385</b>	<b>\$44,000</b>	<b>\$14,000</b>



### 3601 - FLASHING BEACON/SCHOOL CROSSING U

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	2,384	2,700	2,700	1,754	2,770	70
5460000 - Repair & Maintenance Svcs	0	22,000	22,000	5,533	22,000	0
<b>Operating Expenses:</b>	<b>\$2,384</b>	<b>\$24,700</b>	<b>\$24,700</b>	<b>\$7,287</b>	<b>\$24,770</b>	<b>\$70</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	14,000	113,120	102,685	102,375	88,375
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$113,120</b>	<b>\$102,685</b>	<b>\$102,375</b>	<b>\$88,375</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,384</b>	<b>\$38,700</b>	<b>\$137,820</b>	<b>\$109,972</b>	<b>\$127,145</b>	<b>\$88,445</b>

### 3602 - TRAFFIC LIGHTS (104)

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	104,652	137,670	137,670	83,102	143,460	5,790
5460000 - Repair & Maintenance Svcs	108,595	160,000	215,475	37,009	265,000	105,000
<b>Operating Expenses:</b>	<b>\$213,247</b>	<b>\$297,670</b>	<b>\$353,145</b>	<b>\$120,112</b>	<b>\$408,460</b>	<b>\$110,790</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$213,247</b>	<b>\$297,670</b>	<b>\$353,145</b>	<b>\$120,112</b>	<b>\$408,460</b>	<b>\$110,790</b>

### 3603 - STREETLIGHT MAINT CONTRACT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	264,980	345,700	345,700	193,599	364,000	18,300
5460000 - Repair & Maintenance Svcs	13,320	31,780	31,780	19,655	31,780	0
<b>Operating Expenses:</b>	<b>\$278,300</b>	<b>\$377,480</b>	<b>\$377,480</b>	<b>\$213,254</b>	<b>\$395,780</b>	<b>\$18,300</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$278,300</b>	<b>\$377,480</b>	<b>\$377,480</b>	<b>\$213,254</b>	<b>\$395,780</b>	<b>\$18,300</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	20,000	20,000	0	0	-20,000
5340000 - Other Contractual Services	1,416	1,500	1,500	1,020	1,500	0
5430000 - Utility Services	29,255	38,000	38,000	18,066	38,000	0
5440000 - Rentals And Leases	0	0	0	115	0	0
5460000 - Repair & Maintenance Svcs	68,452	168,550	168,550	8,990	75,050	-93,500
5520000 - Operating Supplies	0	0	0	31	0	0
<b>Operating Expenses:</b>	<b>\$99,123</b>	<b>\$228,050</b>	<b>\$228,050</b>	<b>\$28,222</b>	<b>\$114,550</b>	<b>-\$113,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$99,123</b>	<b>\$228,050</b>	<b>\$228,050</b>	<b>\$28,222</b>	<b>\$114,550</b>	<b>-\$113,500</b>

### 4150 - STORMWATER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	69,238	121,159	121,159	70,097	119,413	-1,746
5130001 - Vacancy Factor	0	-2,148	-2,148	0	-2,090	58
5140000 - Overtime	23	1,600	1,600	0	1,600	0
5150300 - Class C Meals	0	0	0	12	0	0
5160000 - Compensated Annual Leave	5,962	0	0	769	0	0
5160010 - Compensated Ann Leave Payoff	945	0	0	0	0	0
5160020 - Compensated Admin Leave	1,426	0	0	1,082	0	0
5170000 - Compensated Sick Leave	6,874	0	0	891	0	0
5210000 - Fica Taxes	6,508	9,391	9,391	5,470	9,135	-256
5220000 - Retirement Contributions	6,167	9,232	9,232	5,478	9,457	225
5230000 - Health Insurance	10,661	21,339	21,339	10,142	20,047	-1,292
5231000 - Life Insurance	101	116	116	79	113	-3
5232000 - Dental Insurance	457	532	532	331	580	48
5233000 - Lt Disability Insurance	143	203	203	106	197	-6
5233100 - St Disability Insurance	263	271	271	195	263	-8
5240000 - Workers' Compensation	1,164	1,198	1,198	836	1,363	165
<b>Personal Services:</b>	<b>\$109,932</b>	<b>\$162,893</b>	<b>\$162,893</b>	<b>\$95,489</b>	<b>\$160,078</b>	<b>-\$2,815</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	153,458	200,000	437,462	254,245	102,500	-97,500
5340000 - Other Contractual Services	221,564	14,000	14,000	5,150	10,500	-3,500
5400000 - Travel And Per Diem	0	1,050	1,050	457	1,050	0
5410000 - Communications	846	2,100	2,100	397	2,100	0
5420000 - Freight & Postage Services	1,394	600	600	1,099	600	0
5450000 - Insurance	483	537	537	537	737	200
5460000 - Repair & Maintenance Svcs	0	1,800	1,800	1,141	1,800	0
5462000 - Rep & Maint-automotive	194	500	500	108	500	0
5470000 - Printing And Binding	0	0	0	15	0	0
5490000 - Oth Current Chgs & Obligations	151	500	500	0	500	0
5490501 - OH-Workers' Compensation	394	496	496	496	496	0
5490502 - OH-Property & Liability Insuranc	62	82	82	82	86	4
5490503 - OH-Dental Insurance	186	92	92	92	92	0
5490504 - OH-Health Insurance	562	398	398	398	398	0
5490505 - OH-Life/AD&D, STD, LTD	240	327	327	327	218	-109
5520000 - Operating Supplies	15,461	2,500	2,500	320	3,090	590
5520010 - Computer Software	6,300	0	0	0	0	0
5521000 - Gas & Oil	855	1,590	1,590	676	1,590	0
5525000 - Tools	49	100	100	62	100	0
5540000 - Books,pubs,subs & Membership	1,100	1,500	1,500	50	1,500	0
5541000 - Registration Fees	1,009	1,250	1,250	550	1,250	0
5550000 - Training	314	150	150	72	150	0
<b>Operating Expenses:</b>	<b>\$404,622</b>	<b>\$229,572</b>	<b>\$467,034</b>	<b>\$266,274</b>	<b>\$129,257</b>	<b>-\$100,315</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	4,962	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$4,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$519,516</b>	<b>\$392,465</b>	<b>\$629,927</b>	<b>\$361,763</b>	<b>\$289,335</b>	<b>-\$103,130</b>

**4152 - PUBLIC WORKS / PROJECT MGMT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	390,815	440,767	440,767	291,763	440,768	1
5120002 - Disaster Relief	0	0	0	610	0	0
5130001 - Vacancy Factor	0	-7,722	-7,722	0	-7,713	9
5140000 - Overtime	110	500	500	119	500	0
5150300 - Class C Meals	0	0	0	14	0	0
5160000 - Compensated Annual Leave	17,596	0	0	15,678	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	965	0	0
5160020 - Compensated Admin Leave	4,015	0	0	3,128	0	0
5170000 - Compensated Sick Leave	8,117	0	0	9,466	0	0
5210000 - Fica Taxes	31,499	33,758	33,758	24,323	33,718	-40
5220000 - Retirement Contributions	43,194	38,054	38,054	49,791	58,118	20,064
5230000 - Health Insurance	53,192	54,838	54,838	43,777	58,488	3,650
5231000 - Life Insurance	479	416	416	396	416	0
5232000 - Dental Insurance	1,634	1,854	1,854	1,330	1,564	-290
5233000 - Lt Disability Insurance	662	726	726	529	725	-1
5233100 - St Disability Insurance	1,222	970	970	977	969	-1
5240000 - Workers' Compensation	1,048	1,015	1,015	734	1,145	130
<b>Personal Services:</b>	<b>\$553,583</b>	<b>\$565,176</b>	<b>\$565,176</b>	<b>\$443,600</b>	<b>\$588,698</b>	<b>\$23,522</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	3,825	9,600	9,600	550	5,000	-4,600
5340000 - Other Contractual Services	0	0	99,000	99,000	0	0
5400000 - Travel And Per Diem	1,199	360	360	373	240	-120
5410000 - Communications	375	360	360	240	360	0
5420000 - Freight & Postage Services	832	1,580	1,580	832	1,620	40
5450000 - Insurance	5,229	6,991	6,991	6,991	4,957	-2,034
5450502 - Insurance Claims - Prop & Casua	1,100	1,100	1,100	1,100	24,161	23,061
5460000 - Repair & Maintenance Svcs	5,641	6,766	6,766	5,135	6,718	-48
5462000 - Rep & Maint-automotive	180	400	400	135	400	0
5470000 - Printing And Binding	173	100	100	113	100	0
5490501 - OH-Workers' Compensation	1,456	1,836	1,836	1,836	1,836	0
5490502 - OH-Property & Liability Insuranc	812	1,062	1,062	1,062	3,155	2,093
5490503 - OH-Dental Insurance	688	340	340	340	340	0
5490504 - OH-Health Insurance	2,080	1,472	1,472	1,472	1,472	0
5490505 - OH-Life/AD&D, STD, LTD	672	917	917	917	808	-109
5511000 - Office Supplies	3,163	3,300	3,300	2,677	4,140	840
5512000 - Office Equipment	100	0	0	0	6,300	6,300
5520000 - Operating Supplies	618	300	300	948	300	0
5521000 - Gas & Oil	620	795	795	651	795	0
5540000 - Books,pubs,subs & Membership	509	250	250	0	250	0
5541000 - Registration Fees	102	150	150	833	150	0
5550000 - Training	344	500	500	17	900	400
<b>Operating Expenses:</b>	<b>\$29,717</b>	<b>\$38,179</b>	<b>\$137,179</b>	<b>\$125,222</b>	<b>\$64,002</b>	<b>\$25,823</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	2,989	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$2,989</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$586,289</b>	<b>\$603,355</b>	<b>\$702,355</b>	<b>\$568,822</b>	<b>\$652,700</b>	<b>\$49,345</b>

### 4154 - TRAFFIC ENGINEER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	809,910	1,039,290	1,039,290	609,084	1,031,657	-7,633
5120002 - Disaster Relief	0	0	0	2,344	0	0
5130001 - Vacancy Factor	0	-18,342	-18,342	0	-18,054	288
5140000 - Overtime	9,424	8,772	8,772	8,716	8,772	0
5140003 - Overtime- Disaster Relief	0	0	0	559	0	0
5160000 - Compensated Annual Leave	37,791	0	0	23,000	0	0
5160010 - Compensated Ann Leave Payoff	1,080	0	0	0	0	0
5160020 - Compensated Admin Leave	7,123	0	0	5,966	0	0
5170000 - Compensated Sick Leave	24,195	0	0	21,508	0	0
5210000 - Fica Taxes	64,979	80,176	80,176	48,943	78,925	-1,251
5220000 - Retirement Contributions	67,850	81,338	81,338	52,341	84,193	2,855
5230000 - Health Insurance	183,514	248,927	248,927	152,223	252,940	4,013
5231000 - Life Insurance	1,017	986	986	809	971	-15
5232000 - Dental Insurance	4,357	5,656	5,656	3,673	5,704	48
5233000 - Lt Disability Insurance	1,413	1,726	1,726	1,082	1,700	-26
5233100 - St Disability Insurance	2,610	2,305	2,305	1,999	2,269	-36
5240000 - Workers' Compensation	82,356	96,949	96,949	66,015	110,088	13,139
<b>Personal Services:</b>	<b>\$1,297,620</b>	<b>\$1,547,783</b>	<b>\$1,547,783</b>	<b>\$998,260</b>	<b>\$1,559,165</b>	<b>\$11,382</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	368,675	406,900	482,354	212,732	807,000	400,100
5340000 - Other Contractual Services	4,101	3,900	3,900	2,520	5,200	1,300
5400000 - Travel And Per Diem	714	1,340	1,340	802	1,340	0
5410000 - Communications	1,804	3,584	3,584	1,458	3,584	0
5420000 - Freight & Postage Services	568	1,000	1,000	281	1,000	0
5440000 - Rentals And Leases	0	550	550	0	550	0
5450000 - Insurance	9,679	12,362	12,362	12,362	11,895	-467
5460000 - Repair & Maintenance Svcs	4,174	2,000	12,474	2,180	52,500	50,500
5462000 - Rep & Maint-automotive	56,713	60,000	49,700	31,319	60,000	0
5470000 - Printing And Binding	20	200	200	38	200	0
5490000 - Oth Current Chgs & Obligations	0	0	0	118	0	0
5490501 - OH-Workers' Compensation	4,039	5,208	5,208	5,208	5,208	0
5490502 - OH-Property & Liability Insuranc	1,242	1,877	1,877	1,877	1,363	-514
5490503 - OH-Dental Insurance	1,907	966	966	966	966	0
5490504 - OH-Health Insurance	5,761	4,179	4,179	4,179	4,179	0
5490505 - OH-Life/AD&D, STD, LTD	1,760	2,398	2,398	2,398	2,289	-109
5511000 - Office Supplies	1,415	1,910	1,910	1,969	1,910	0
5512000 - Office Equipment	519	0	0	45	0	0
5520000 - Operating Supplies	4,564	4,500	4,500	3,741	6,000	1,500
5520010 - Computer Software	3,899	300	300	0	2,120	1,820
5521000 - Gas & Oil	27,002	30,054	30,054	14,094	30,054	0
5525000 - Tools	3,681	5,150	5,150	2,340	5,150	0
5530000 - Road Materials & Supplies	328,839	384,000	384,000	244,814	483,250	99,250
5540000 - Books,pubs,subs & Membership	876	2,125	2,125	560	2,125	0
5541000 - Registration Fees	2,694	9,485	9,485	2,843	7,485	-2,000
5550000 - Training	1,518	1,550	1,550	540	1,750	200
<b>Operating Expenses:</b>	<b>\$836,163</b>	<b>\$945,538</b>	<b>\$1,021,166</b>	<b>\$549,383</b>	<b>\$1,497,118</b>	<b>\$551,580</b>

### 4154 - TRAFFIC ENGINEER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	6,000	34,700	0	27,000	21,000
5640020 - Computer Hardware, Capital	7,134	3,525	3,525	2,235	21,200	17,675
5640100 - Vehicles	44,576	24,500	24,800	24,799	0	-24,500
5680010 - Computer Software, Capital	0	2,400	2,400	0	2,400	0
<b>Capital Outlay:</b>	<b>\$51,710</b>	<b>\$36,425</b>	<b>\$65,425</b>	<b>\$27,034</b>	<b>\$50,600</b>	<b>\$14,175</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,185,492</b>	<b>\$2,529,746</b>	<b>\$2,634,374</b>	<b>\$1,574,677</b>	<b>\$3,106,883</b>	<b>\$577,137</b>



**4155 - ENGINEERING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	232,504	300,411	300,411	204,276	310,415	10,004
5120002 - Disaster Relief	0	0	0	796	0	0
5130001 - Vacancy Factor	0	-5,257	-5,257	0	-5,431	-174
5160000 - Compensated Annual Leave	13,843	0	0	5,203	0	0
5160020 - Compensated Admin Leave	4,143	0	0	3,369	0	0
5170000 - Compensated Sick Leave	4,510	0	0	2,051	0	0
5210000 - Fica Taxes	18,945	22,981	22,981	15,790	23,747	766
5220000 - Retirement Contributions	24,445	28,536	28,536	20,565	30,756	2,220
5230000 - Health Insurance	29,686	47,443	47,443	25,152	40,843	-6,600
5231000 - Life Insurance	302	283	283	251	292	9
5232000 - Dental Insurance	803	861	861	625	957	96
5233000 - Lt Disability Insurance	426	495	495	337	512	17
5233100 - St Disability Insurance	786	660	660	623	683	23
5240000 - Workers' Compensation	3,940	3,967	3,967	3,087	4,885	918
<b>Personal Services:</b>	<b>\$334,333</b>	<b>\$400,380</b>	<b>\$400,380</b>	<b>\$282,126</b>	<b>\$407,659</b>	<b>\$7,279</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	46,240	60,000	77,855	28,080	70,000	10,000
5310006 - Legal Fees	0	0	0	215	0	0
5312000 - Tax Collector Fees	0	0	0	33	0	0
5340000 - Other Contractual Services	2,538	0	0	1,288	0	0
5420000 - Freight & Postage Services	0	0	0	25	0	0
5450000 - Insurance	1,286	1,188	1,188	1,188	1,211	23
5470000 - Printing And Binding	0	25	25	0	25	0
5490000 - Oth Current Chgs & Obligations	151	0	0	0	0	0
5490501 - OH-Workers' Compensation	650	818	818	818	818	0
5490502 - OH-Property & Liability Insuranc	165	181	181	181	141	-40
5490503 - OH-Dental Insurance	307	152	152	152	152	0
5490504 - OH-Health Insurance	927	657	657	657	657	0
5490505 - OH-Life/AD&D, STD, LTD	264	360	360	360	360	0
5520000 - Operating Supplies	0	300	300	0	300	0
5520010 - Computer Software	311	0	0	0	0	0
5521000 - Gas & Oil	0	1,590	1,590	0	318	-1,272
5525000 - Tools	0	0	0	172	0	0
5540000 - Books,pubs,subs & Membership	0	200	200	0	200	0
5541000 - Registration Fees	1,266	300	300	198	0	-300
5550000 - Training	10	500	500	17	4,000	3,500
<b>Operating Expenses:</b>	<b>\$54,115</b>	<b>\$66,271</b>	<b>\$84,126</b>	<b>\$33,384</b>	<b>\$78,182</b>	<b>\$11,911</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$388,448</b>	<b>\$466,651</b>	<b>\$484,506</b>	<b>\$315,510</b>	<b>\$485,841</b>	<b>\$19,190</b>

**4156 - ROAD WAY CONSTRUCTION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	434,752	486,900	486,900	326,589	500,234	13,334
5120002 - Disaster Relief	0	0	0	181	0	0
5130001 - Vacancy Factor	0	-8,519	-8,519	0	-8,752	-233
5140000 - Overtime	3,006	0	0	2,512	0	0
5140003 - Overtime- Disaster Relief	0	0	0	186	0	0
5150300 - Class C Meals	0	0	0	13	0	0
5160000 - Compensated Annual Leave	32,718	0	0	20,136	0	0
5160020 - Compensated Admin Leave	9,341	0	0	7,336	0	0
5170000 - Compensated Sick Leave	21,247	0	0	11,730	0	0
5210000 - Fica Taxes	36,957	37,247	37,247	27,154	38,265	1,018
5220000 - Retirement Contributions	42,507	42,343	42,343	31,957	45,273	2,930
5230000 - Health Insurance	69,995	78,565	78,565	57,411	84,419	5,854
5231000 - Life Insurance	586	457	457	448	470	13
5232000 - Dental Insurance	1,927	1,957	1,957	1,415	1,957	0
5233000 - Lt Disability Insurance	820	804	804	603	826	22
5233100 - St Disability Insurance	1,514	1,070	1,070	1,113	1,100	30
5240000 - Workers' Compensation	5,992	4,706	4,706	3,466	5,424	718
<b>Personal Services:</b>	<b>\$661,363</b>	<b>\$645,530</b>	<b>\$645,530</b>	<b>\$492,251</b>	<b>\$669,216</b>	<b>\$23,686</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	297	300	300	65	2,500	2,200
5400000 - Travel And Per Diem	0	0	0	4	0	0
5410000 - Communications	2,212	4,780	4,780	1,205	1,500	-3,280
5450000 - Insurance	3,565	3,783	3,783	3,783	3,942	159
5462000 - Rep & Maint-automotive	3,081	4,000	4,000	1,120	4,000	0
5470000 - Printing And Binding	0	45	45	15	45	0
5490501 - OH-Workers' Compensation	1,379	1,736	1,736	1,736	1,736	0
5490502 - OH-Property & Liability Insuranc	458	458	458	458	461	3
5490503 - OH-Dental Insurance	651	322	322	322	322	0
5490504 - OH-Health Insurance	1,967	1,393	1,393	1,393	1,393	0
5490505 - OH-Life/AD&D, STD, LTD	560	763	763	763	763	0
5520000 - Operating Supplies	512	500	500	147	200	-300
5520010 - Computer Software	311	0	0	0	0	0
5521000 - Gas & Oil	8,778	9,540	9,540	6,496	9,540	0
5540000 - Books,pubs,subs & Membership	0	620	620	0	250	-370
5541000 - Registration Fees	0	460	460	325	310	-150
5550000 - Training	0	1,500	1,500	1,215	4,000	2,500
<b>Operating Expenses:</b>	<b>\$23,771</b>	<b>\$30,200</b>	<b>\$30,200</b>	<b>\$19,047</b>	<b>\$30,962</b>	<b>\$762</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	3,400	3,400	0	0	-3,400
5680010 - Computer Software, Capital	0	7,000	7,000	0	0	-7,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$10,400</b>	<b>\$10,400</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$10,400</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$685,134</b>	<b>\$686,130</b>	<b>\$686,130</b>	<b>\$511,298</b>	<b>\$700,178</b>	<b>\$14,048</b>

**4157 - ROAD AND BRIDGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	3,162,349	3,915,525	3,915,525	2,385,060	3,875,571	-39,954
5120002 - Disaster Relief	0	0	0	43,884	0	0
5130001 - Vacancy Factor	0	-69,273	-69,273	0	-68,568	705
5140000 - Overtime	66,829	43,024	43,024	12,200	43,024	0
5140003 - Overtime- Disaster Relief	0	0	0	13,039	0	0
5160000 - Compensated Annual Leave	219,413	0	0	151,324	0	0
5160010 - Compensated Ann Leave Payoff	9,008	0	0	20,928	0	0
5160020 - Compensated Admin Leave	8,211	0	0	3,833	0	0
5170000 - Compensated Sick Leave	126,830	0	0	90,554	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,291	0	0
5210000 - Fica Taxes	262,924	302,829	302,829	199,453	299,760	-3,069
5220000 - Retirement Contributions	275,447	309,707	309,707	213,109	322,220	12,513
5230000 - Health Insurance	831,219	1,065,885	1,065,885	700,739	1,060,335	-5,550
5231000 - Life Insurance	4,129	3,724	3,724	3,216	3,689	-35
5232000 - Dental Insurance	23,738	26,625	26,625	18,113	25,463	-1,162
5233000 - Lt Disability Insurance	5,723	6,525	6,525	4,290	6,458	-67
5233100 - St Disability Insurance	10,576	8,707	8,707	7,931	8,619	-88
5240000 - Workers' Compensation	310,891	352,981	352,981	243,665	400,464	47,483
<b>Personal Services:</b>	<b>\$5,317,287</b>	<b>\$5,966,259</b>	<b>\$5,966,259</b>	<b>\$4,119,630</b>	<b>\$5,977,035</b>	<b>\$10,776</b>
<b>Operating Expenses:</b>						
5310005 - Prof Services-Source 2	1,852	0	0	0	0	0
5340000 - Other Contractual Services	389,543	737,850	737,850	289,241	714,161	-23,689
5400000 - Travel And Per Diem	1,046	0	0	707	660	660
5410000 - Communications	6,048	5,050	5,050	2,934	5,050	0
5420000 - Freight & Postage Services	9	10	10	72	100	90
5430000 - Utility Services	3,357	8,217	8,217	1,076	9,092	875
5440000 - Rentals And Leases	5,626	21,766	21,766	2,240	22,816	1,050
5450000 - Insurance	41,019	182,714	182,714	182,714	236,226	53,512
5450502 - Insurance Claims - Prop & Casua	76,607	76,607	76,607	76,607	76,607	0
5460000 - Repair & Maintenance Svcs	51,708	53,450	53,450	14,496	59,950	6,500
5462000 - Rep & Maint-automotive	679,245	666,894	666,894	468,471	641,894	-25,000
5470000 - Printing And Binding	224	500	500	53	500	0
5490000 - Oth Current Chgs & Obligations	1,933	0	0	667	0	0
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	19,069	25,495	25,495	25,495	25,495	0
5490502 - OH-Property & Liability Insuranc	15,099	27,745	27,745	27,745	13,594	-14,151
5490503 - OH-Dental Insurance	9,002	4,729	4,729	4,729	4,729	0
5490504 - OH-Health Insurance	27,201	20,457	20,457	20,457	20,457	0
5490505 - OH-Life/AD&D, STD, LTD	7,824	11,315	11,315	11,315	11,315	0
5511000 - Office Supplies	3,547	3,420	3,420	2,471	3,620	200
5512000 - Office Equipment	443	0	0	1,309	0	0
5520000 - Operating Supplies	15,924	12,743	12,743	13,132	19,543	6,800
5521000 - Gas & Oil	362,602	348,663	348,663	202,466	357,881	9,218
5522000 - Chemicals	35,614	40,000	40,000	39,061	40,000	0
5524000 - Oper Supp-miscellaneous	13,393	18,600	18,600	11,260	20,600	2,000
5525000 - Tools	13,944	20,273	20,273	15,183	25,348	5,075
5530000 - Road Materials & Supplies	354,506	750,439	750,439	373,458	746,864	-3,575
5541000 - Registration Fees	6,490	2,355	2,355	4,132	7,201	4,846
<b>Operating Expenses:</b>	<b>\$2,142,875</b>	<b>\$3,039,292</b>	<b>\$3,039,292</b>	<b>\$1,791,490</b>	<b>\$3,063,703</b>	<b>\$24,411</b>

**4157 - ROAD AND BRIDGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	19,402	78,700	78,700	59,124	31,400	-47,300
5640100 - Vehicles	324,306	122,985	122,985	45,102	0	-122,985
5650000 - Construction In Progress	0	0	0	0	172,024	172,024
<b>Capital Outlay:</b>	<b>\$343,708</b>	<b>\$201,685</b>	<b>\$201,685</b>	<b>\$104,226</b>	<b>\$203,424</b>	<b>\$1,739</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,803,870</b>	<b>\$9,207,236</b>	<b>\$9,207,236</b>	<b>\$6,015,346</b>	<b>\$9,244,162</b>	<b>\$36,926</b>

## FUND 103 – DRUG ABUSE TREATMENT FUND

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### 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 FY18, revenues will support approximately 15.7% 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. FY18 total revenues are estimated to increase 12% or \$8,390 from the FY17 Adopted Budget based on current year collection trends.

## 103-DRUG ABUSE TREATMENT FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	81,910	75,397	75,397	56,050	81,827	6,430
Miscellaneous Revenues	85	0	0	42	0	0
Less 5% Statutory Reduction	0	-3,770	-3,770	0	-4,091	-321
Fund Balance	0	0	0	0	2,281	2,281
<b>Total</b>	<b>81,995</b>	<b>71,627</b>	<b>71,627</b>	<b>56,092</b>	<b>80,017</b>	<b>8,390</b>
<b>Expenditures</b>						
Transfers Out	97,933	71,627	71,627	36,782	80,017	8,390
<b>Total</b>	<b>97,933</b>	<b>71,627</b>	<b>71,627</b>	<b>36,782</b>	<b>80,017</b>	<b>8,390</b>

**9111 - CLERK OF THE CIRCUIT COURT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	97,933	71,627	71,627	36,782	80,017	8,390
<b>Transfers Out:</b>	<b>\$97,933</b>	<b>\$71,627</b>	<b>\$71,627</b>	<b>\$36,782</b>	<b>\$80,017</b>	<b>\$8,390</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$97,933</b>	<b>\$71,627</b>	<b>\$71,627</b>	<b>\$36,782</b>	<b>\$80,017</b>	<b>\$8,390</b>

## FUND 104 – TOURIST DEVELOPMENT TAX FUND

### 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 48.95 FTEs, which is an increase of 1.04 FTEs from the FY17 Adopted Budget due to the mid-year change for Temporary Event Staff (.94 FTE) as well as the partial reallocation of the Community Development Assistant Administrator (.10 FTE) from Community Development Administration (1457).

Personal Services increased \$160,238 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 Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$5,376,928 from the FY17 Adopted Budget primarily due to an increase for the SMG Contract.

Capital Outlay includes the requested FY18 CIP projects, which are; Oren Brown Park Improvements, OHP Maintenance Storage Shed, Improved Exterior Signage, Access Control System, OHP Admin Office/Box Office Renovations, OHP Electrical Power Distribution, OHP Fall Protection System, OHP Fencing, OHP KVLs Audio System, OHP Multipurpose Pavilion, OHP Outdoor Concession Stand Truss System, Softball Complex Toro Reelmaster, Stadium Picnic Cover, Osceola Arts Site Improvements, HVAN for USSSA Building, Shade Structures for Stadium backfields, Softball Complex Bleacher Covers for Field #2, Utility Tractor, Storage Rack System for Outdoor Penning at OHP, Scissor Lift, Pressure Washer, Curtain Control System, Access Panels, Forklift Extensions, Condiment Stands, Staged Cooking Systems, Decorative Buffet Tables for Heritage Club, Copy Machine for Exhibition Hall, Printer, Tope Dresser, Workman Utility Vehicle, Trailer, and Conference Tables. 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, additionally Reserves- Assigned has been re-established for the AMR commitment.

Overall, the FY18 Budget increased \$10,940,556 from the FY17 Adopted Budget

### 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 FY18, it is estimated that TDT taxes will increase \$4,874,364 over the FY17 Adopted Budget based on current year's upward trend in collections. In addition, this Fund also generates Interest on the Fund's balance in interest bearing accounts and also carries a significant Balance Forward.



## 104-TOURIST DEVELOPMENT TAX FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	32,496,319	29,833,414	29,833,414	20,246,204	34,707,778	4,874,364
Charges For Services	3,665,199	2,335,337	2,335,337	1,521,800	2,484,048	148,711
Miscellaneous Revenues	807,090	434,166	434,166	618,190	1,122,235	688,069
Less 5% Statutory Reduction	0	-1,630,146	-1,630,146	0	-1,915,703	-285,557
Other Sources	126,242	120,000	120,000	0	120,000	0
Fund Balance	0	41,531,444	55,267,334	0	47,046,413	5,514,969
<b>Total</b>	<b><u>37,094,851</u></b>	<b><u>72,624,215</u></b>	<b><u>86,360,105</u></b>	<b><u>22,386,193</u></b>	<b><u>83,564,771</u></b>	<b><u>10,940,556</u></b>
<b>Expenditures</b>						
Personal Services	2,472,773	2,574,139	2,621,619	1,894,894	2,734,377	160,238
Operating Expenses	20,327,055	19,404,564	23,932,963	17,699,621	24,781,492	5,376,928
Capital Outlay	2,865,430	4,835,014	12,587,632	727,577	5,008,600	173,586
Grants and Aids	5,500	0	0	0	0	0
Transfers Out	4,421,935	4,012,176	4,449,013	3,752,892	4,397,038	384,862
Reserves - Operating	0	7,236,442	13,866,998	0	7,870,234	633,792
Reserves - Capital	0	4,500,000	0	0	11,532,000	7,032,000
Reserves - Assigned	0	30,061,880	28,901,880	0	22,901,880	-7,160,000
Reserves - Stability	0	0	0	0	4,339,150	4,339,150
<b>Total</b>	<b><u>30,092,693</u></b>	<b><u>72,624,215</u></b>	<b><u>86,360,105</u></b>	<b><u>24,074,985</u></b>	<b><u>83,564,771</u></b>	<b><u>10,940,556</u></b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	105,000	95,488	0	105,000	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$95,488</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$95,488</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$0</b>

**1417 - LAKES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	132,024	375,000	416,397	50,367	975,000	600,000
<b>Operating Expenses:</b>	<b>\$132,024</b>	<b>\$375,000</b>	<b>\$416,397</b>	<b>\$50,367</b>	<b>\$975,000</b>	<b>\$600,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$132,024</b>	<b>\$375,000</b>	<b>\$416,397</b>	<b>\$50,367</b>	<b>\$975,000</b>	<b>\$600,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	30,840	0	960,000	0	52,000	52,000
<b>Capital Outlay:</b>	<b>\$30,840</b>	<b>\$0</b>	<b>\$960,000</b>	<b>\$0</b>	<b>\$52,000</b>	<b>\$52,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$30,840</b>	<b>\$0</b>	<b>\$960,000</b>	<b>\$0</b>	<b>\$52,000</b>	<b>\$52,000</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	130,779	143,464	143,464	103,712	143,480	16
5120002 - Disaster Relief	0	0	0	274	0	0
5130001 - Vacancy Factor	0	-2,510	-2,510	0	-2,573	-63
5140000 - Overtime	1,899	1,000	1,000	2,846	3,500	2,500
5140003 - Overtime- Disaster Relief	0	0	0	883	0	0
5160000 - Compensated Annual Leave	831	0	0	2,940	0	0
5170000 - Compensated Sick Leave	1,554	0	0	1,614	0	0
5210000 - Fica Taxes	10,042	10,976	10,976	8,233	11,246	270
5220000 - Retirement Contributions	9,922	10,788	10,788	8,442	11,639	851
5230000 - Health Insurance	30,452	43,116	43,116	35,502	52,556	9,440
5231000 - Life Insurance	133	136	136	133	139	3
5232000 - Dental Insurance	660	870	870	629	870	0
5233000 - Lt Disability Insurance	178	236	236	176	242	6
5233100 - St Disability Insurance	330	316	316	325	324	8
5240000 - Workers' Compensation	6,802	6,928	6,928	5,337	7,943	1,015
<b>Personal Services:</b>	<b>\$193,581</b>	<b>\$215,320</b>	<b>\$215,320</b>	<b>\$171,045</b>	<b>\$229,366</b>	<b>\$14,046</b>
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	336	0	0	0	0	0
5340000 - Other Contractual Services	879	1,840	1,840	780	1,300	-540
5410000 - Communications	2,124	2,480	2,480	1,667	2,780	300
5440000 - Rentals And Leases	0	0	0	274	0	0
5460000 - Repair & Maintenance Svcs	539,780	536,075	532,133	209,389	585,925	49,850
5460008 - R&M Parking re-paving	0	125,000	125,000	51,336	68,000	-57,000
5462000 - Rep & Maint-automotive	86	0	0	1,061	2,500	2,500
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490501 - OH-Workers' Compensation	788	992	992	992	992	0
5490503 - OH-Dental Insurance	372	184	184	184	184	0
5490504 - OH-Health Insurance	1,124	796	796	796	796	0
5490505 - OH-Life/AD&D, STD, LTD	320	545	545	545	545	0
5511000 - Office Supplies	822	350	350	415	1,000	650
5520000 - Operating Supplies	3,648	2,100	2,100	835	2,700	600
5521000 - Gas & Oil	674	750	750	970	1,500	750
5524500 - Cleaning Supplies	0	500	500	813	1,000	500
5525000 - Tools	3,018	1,000	1,000	197	1,000	0
5540000 - Books,pubs,subs & Membership	0	0	0	0	500	500
<b>Operating Expenses:</b>	<b>\$554,088</b>	<b>\$672,612</b>	<b>\$668,670</b>	<b>\$270,254</b>	<b>\$670,722</b>	<b>-\$1,890</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	83,077	4,950	8,892	4,395	0	-4,950
5640100 - Vehicles	31,460	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$114,538</b>	<b>\$4,950</b>	<b>\$8,892</b>	<b>\$4,395</b>	<b>\$0</b>	<b>-\$4,950</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$862,207</b>	<b>\$892,882</b>	<b>\$892,882</b>	<b>\$445,694</b>	<b>\$900,088</b>	<b>\$7,206</b>

**4140 - TRAILS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	200,000	0	0	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 7500 - TDT PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,363,441	4,117,693	10,885,735	257,325	4,405,000	287,307
<b>Capital Outlay:</b>	<b>\$2,363,441</b>	<b>\$4,117,693</b>	<b>\$10,885,735</b>	<b>\$257,325</b>	<b>\$4,405,000</b>	<b>\$287,307</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,363,441</b>	<b>\$4,117,693</b>	<b>\$10,885,735</b>	<b>\$257,325</b>	<b>\$4,405,000</b>	<b>\$287,307</b>

## 7501 - STADIUM

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	672,800	762,494	769,987	501,860	582,159	-180,335
5120002 - Disaster Relief	0	0	0	1,824	0	0
5130000 - Other Salaries & Wages	11,814	0	0	6,423	0	0
5130001 - Vacancy Factor	0	-13,779	-13,779	0	-11,062	2,717
5140000 - Overtime	81,503	25,000	25,000	40,517	50,003	25,003
5160000 - Compensated Annual Leave	51,049	0	0	31,494	0	0
5160010 - Compensated Ann Leave Payoff	650	0	0	0	0	0
5160020 - Compensated Admin Leave	5,451	0	0	5,591	0	0
5170000 - Compensated Sick Leave	12,344	0	0	16,233	0	0
5170010 - Compensated Sick Leave Payoff	641	0	0	0	0	0
5210000 - Fica Taxes	61,910	60,243	60,243	44,870	48,360	-11,883
5220000 - Retirement Contributions	71,666	70,511	70,511	53,316	53,032	-17,479
5230000 - Health Insurance	148,651	147,029	147,029	115,151	147,467	438
5231000 - Life Insurance	877	742	742	684	597	-145
5232000 - Dental Insurance	4,656	4,394	4,394	3,478	4,350	-44
5233000 - Lt Disability Insurance	1,217	1,300	1,300	915	1,044	-256
5233100 - St Disability Insurance	2,249	1,730	1,730	1,691	1,388	-342
5240000 - Workers' Compensation	33,313	30,678	30,933	23,815	30,972	294
<b>Personal Services:</b>	<b>\$1,160,791</b>	<b>\$1,090,342</b>	<b>\$1,098,090</b>	<b>\$847,861</b>	<b>\$908,310</b>	<b>-\$182,032</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	121,012	38,539	38,539	102,302	49,643	11,104
5340000 - Other Contractual Services	265,178	15,600	7,852	13,453	5,600	-10,000
5400000 - Travel And Per Diem	28,444	27,500	27,500	22,380	25,025	-2,475
5410000 - Communications	27,984	31,850	31,850	20,475	34,350	2,500
5420000 - Freight & Postage Services	917	1,000	1,000	1,638	1,000	0
5430000 - Utility Services	246,811	311,500	311,500	175,204	311,500	0
5440000 - Rentals And Leases	12,894	17,500	17,500	1,265	22,500	5,000
5450000 - Insurance	69,132	75,244	75,244	75,244	37,117	-38,127
5460000 - Repair & Maintenance Svcs	329,054	521,635	521,635	248,814	633,880	112,245
5462000 - Rep & Maint-automotive	0	1,800	1,800	0	1,800	0
5470000 - Printing And Binding	2,826	750	750	0	750	0
5480000 - Promotional Activities	275,144	0	0	2,637	0	0
5490000 - Oth Current Chgs & Obligations	1,042,846	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	991	0	0
5490501 - OH-Workers' Compensation	3,414	4,309	4,309	4,309	3,776	-533
5490502 - OH-Property & Liability Insuranc	8,874	11,427	11,427	11,427	4,097	-7,330
5490503 - OH-Dental Insurance	1,609	796	796	796	697	-99
5490504 - OH-Health Insurance	4,868	3,455	3,455	3,455	3,027	-428
5490505 - OH-Life/AD&D, STD, LTD	2,012	2,741	2,741	2,741	2,507	-234
5511000 - Office Supplies	3,905	4,000	4,000	1,510	4,000	0
5512000 - Office Equipment	72	5,000	5,000	486	5,000	0
5520000 - Operating Supplies	46,536	88,250	88,250	49,808	93,150	4,900
5521000 - Gas & Oil	9,222	12,717	12,717	5,801	12,717	0
5522000 - Chemicals	44,028	60,000	60,000	28,374	60,000	0
5540000 - Books,pubs,subs & Membership	7,400	6,465	6,465	5,859	2,399	-4,066
5550000 - Training	5,205	8,600	8,600	6,008	7,750	-850
<b>Operating Expenses:</b>	<b>\$2,559,387</b>	<b>\$1,250,678</b>	<b>\$1,242,930</b>	<b>\$784,978</b>	<b>\$1,322,285</b>	<b>\$71,607</b>



**7501 - STADIUM**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	62,044	219,000	219,000	189,621	240,000	21,000
<b>Capital Outlay:</b>	<b>\$62,044</b>	<b>\$219,000</b>	<b>\$219,000</b>	<b>\$189,621</b>	<b>\$240,000</b>	<b>\$21,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,782,222</b>	<b>\$2,560,020</b>	<b>\$2,560,020</b>	<b>\$1,822,460</b>	<b>\$2,470,595</b>	<b>-\$89,425</b>

**7502 - SOFTBALL COMPLEX**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	313,859	518,664	530,470	235,393	506,702	-11,962
5120002 - Disaster Relief	0	0	0	539	0	0
5130000 - Other Salaries & Wages	63,735	0	0	42,071	0	0
5130001 - Vacancy Factor	0	-9,572	-9,572	0	-9,430	142
5140000 - Overtime	28,615	28,400	28,400	20,814	31,990	3,590
5160000 - Compensated Annual Leave	21,176	0	0	10,236	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	5,616	0	0
5160020 - Compensated Admin Leave	2,238	0	0	2,317	0	0
5170000 - Compensated Sick Leave	8,830	0	0	5,905	0	0
5210000 - Fica Taxes	33,303	41,850	41,850	24,385	41,213	-637
5220000 - Retirement Contributions	27,352	36,012	36,012	21,087	36,054	42
5230000 - Health Insurance	57,936	59,210	59,210	46,071	63,587	4,377
5231000 - Life Insurance	376	508	508	278	500	-8
5232000 - Dental Insurance	2,312	2,030	2,030	1,577	2,030	0
5233000 - Lt Disability Insurance	521	909	909	371	895	-14
5233100 - St Disability Insurance	963	1,208	1,208	685	1,185	-23
5240000 - Workers' Compensation	18,177	21,863	22,462	13,517	27,280	5,417
<b>Personal Services:</b>	<b>\$579,393</b>	<b>\$701,082</b>	<b>\$713,487</b>	<b>\$430,863</b>	<b>\$702,006</b>	<b>\$924</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,896	2,500	2,500	0	2,500	0
5340000 - Other Contractual Services	43,183	37,340	24,935	20,535	19,840	-17,500
5400000 - Travel And Per Diem	5,949	196	196	0	6,525	6,329
5410000 - Communications	32,307	35,352	35,352	23,344	30,920	-4,432
5420000 - Freight & Postage Services	14	200	200	47	200	0
5430000 - Utility Services	79,178	96,000	96,000	76,310	115,340	19,340
5440000 - Rentals And Leases	6,511	13,500	13,500	5,472	16,500	3,000
5450000 - Insurance	7,386	7,566	7,566	7,566	11,109	3,543
5460000 - Repair & Maintenance Svcs	210,051	205,000	214,707	175,347	191,250	-13,750
5462000 - Rep & Maint-automotive	479	1,200	1,200	1,375	1,200	0
5470000 - Printing And Binding	75	1,600	1,600	224	1,600	0
5480000 - Promotional Activities	6,574	4,890	4,890	4,445	4,405	-485
5490000 - Oth Current Chgs & Obligations	42,587	57,940	57,940	19,625	57,940	0
5490500 - Reimbursement Of Py Revenue	0	0	0	1,493	0	0
5490501 - OH-Workers' Compensation	3,007	3,899	3,899	3,899	3,884	-15
5490502 - OH-Property & Liability Insuranc	948	1,150	1,150	1,150	962	-188
5490503 - OH-Dental Insurance	1,437	733	733	733	730	-3
5490504 - OH-Health Insurance	4,283	3,122	3,122	3,122	3,110	-12
5490505 - OH-Life/AD&D, STD, LTD	5,040	6,976	6,976	6,976	6,867	-109
5511000 - Office Supplies	2,086	1,000	1,000	1,326	1,500	500
5520000 - Operating Supplies	38,237	22,750	22,750	18,136	19,050	-3,700
5521000 - Gas & Oil	5,212	7,865	7,865	3,478	7,273	-592
5522000 - Chemicals	14,112	11,000	11,000	6,628	27,100	16,100
5525000 - Tools	617	800	800	474	800	0
5540000 - Books,pubs,subs & Membership	2,091	1,560	1,560	715	1,560	0
5541000 - Registration Fees	-160	0	0	0	0	0
5550000 - Training	665	1,370	1,370	1,060	1,350	-20
<b>Operating Expenses:</b>	<b>\$513,764</b>	<b>\$525,509</b>	<b>\$522,811</b>	<b>\$383,479</b>	<b>\$533,515</b>	<b>\$8,006</b>

**7502 - SOFTBALL COMPLEX**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	0	0	0	50,000	50,000
5640000 - Machinery & Equipment	31,262	48,500	48,500	48,501	24,500	-24,000
<b>Capital Outlay:</b>	<b>\$31,262</b>	<b>\$48,500</b>	<b>\$48,500</b>	<b>\$48,501</b>	<b>\$74,500</b>	<b>\$26,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,124,419</b>	<b>\$1,275,091</b>	<b>\$1,284,798</b>	<b>\$862,843</b>	<b>\$1,310,021</b>	<b>\$34,930</b>

**7503 - HERITAGE PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	317,715	330,716	480,716	187,270	573,750	243,034
5340000 - Other Contractual Services	4,040,309	4,487,365	4,487,365	3,365,524	4,781,916	294,551
5340001 - Miscellaneous Contractual Svcs	0	0	0	5,344	0	0
5340008 - Other Contractual Svc- Auction	0	0	0	573	0	0
5440000 - Rentals And Leases	6,030	11,020	11,020	3,614	11,020	0
5450000 - Insurance	149,194	161,020	161,020	161,020	100,839	-60,181
5460000 - Repair & Maintenance Svcs	258,599	684,000	681,701	58,531	215,000	-469,000
5462000 - Rep & Maint-automotive	0	0	0	749	0	0
5480000 - Promotional Activities	185,131	1,000,000	600,000	166,319	1,000,000	0
5490502 - OH-Property & Liability Insuranc	19,152	19,152	19,152	19,152	11,779	-7,373
5512000 - Office Equipment	0	0	0	959	0	0
5520000 - Operating Supplies	66,586	96,000	99,694	54,604	65,240	-30,760
5520020 - Computer Hardware, Non-Capit	1,567	0	0	1,972	987	987
5521000 - Gas & Oil	504	0	0	1,384	0	0
5525000 - Tools	0	0	0	897	0	0
<b>Operating Expenses:</b>	<b>\$5,044,787</b>	<b>\$6,789,273</b>	<b>\$6,540,668</b>	<b>\$4,027,911</b>	<b>\$6,760,531</b>	<b>-\$28,742</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	10,000	10,000	0	0	-10,000
5640000 - Machinery & Equipment	182,174	215,850	245,996	132,755	103,100	-112,750
5640020 - Computer Hardware, Capital	0	22,676	22,676	6,499	0	-22,676
5642000 - Communications Equipment	0	5,600	5,600	4,122	0	-5,600
5646000 - Other Equipment	27,977	3,745	3,745	3,357	0	-3,745
5680010 - Computer Software, Capital	10,000	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$220,151</b>	<b>\$257,871</b>	<b>\$288,017</b>	<b>\$146,733</b>	<b>\$103,100</b>	<b>-\$154,771</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,264,938</b>	<b>\$7,047,144</b>	<b>\$6,828,685</b>	<b>\$4,174,644</b>	<b>\$6,863,631</b>	<b>-\$183,513</b>

**7504 - RNCF RODEO**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5470000 - Printing And Binding	1,477	0	0	1,307	0	0
5480000 - Promotional Activities	1,236,120	1,000,000	1,000,000	1,184,478	1,000,000	0
<b>Operating Expenses:</b>	<b>\$1,237,598</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,185,785</b>	<b>\$1,000,000</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	5,500	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,243,098</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,185,785</b>	<b>\$1,000,000</b>	<b>\$0</b>

**7506 - CONVENTION AND VISITORS BUREAU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	9,382,720	7,797,524	12,124,846	10,175,465	12,092,095	4,294,571
5450000 - Insurance	0	0	0	0	2,743	2,743
5490502 - OH-Property & Liability Insuranc	0	0	0	0	320	320
<b>Operating Expenses:</b>	<b>\$9,382,720</b>	<b>\$7,797,524</b>	<b>\$12,124,846</b>	<b>\$10,175,465</b>	<b>\$12,095,158</b>	<b>\$4,297,634</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,382,720</b>	<b>\$7,797,524</b>	<b>\$12,124,846</b>	<b>\$10,175,465</b>	<b>\$12,095,158</b>	<b>\$4,297,634</b>

**7507 - AUSTIN-TINDALL REGIONAL PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	340,029	391,160	417,167	266,648	444,415	53,255
5120002 - Disaster Relief	0	0	0	496	0	0
5130000 - Other Salaries & Wages	0	0	0	19,803	0	0
5130001 - Vacancy Factor	0	-7,006	-7,006	0	-7,938	-932
5140000 - Overtime	9,548	9,180	9,180	9,425	9,180	0
5160000 - Compensated Annual Leave	22,801	0	0	11,469	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,397	0	0
5160020 - Compensated Admin Leave	2,177	0	0	2,181	0	0
5170000 - Compensated Sick Leave	7,504	0	0	6,080	0	0
5210000 - Fica Taxes	28,652	30,627	30,627	23,853	34,699	4,072
5220000 - Retirement Contributions	30,416	32,416	32,416	24,233	34,563	2,147
5230000 - Health Insurance	70,028	88,362	88,362	60,787	94,622	6,260
5231000 - Life Insurance	437	377	377	347	385	8
5232000 - Dental Insurance	2,791	3,118	3,118	2,156	2,780	-338
5233000 - Lt Disability Insurance	601	660	660	463	671	11
5233100 - St Disability Insurance	1,111	880	880	856	896	16
5240000 - Workers' Compensation	17,377	17,621	18,941	13,932	22,715	5,094
5250000 - Unemployment Compensation	2,743	0	0	0	0	0
<b>Personal Services:</b>	<b>\$536,215</b>	<b>\$567,395</b>	<b>\$594,722</b>	<b>\$445,125</b>	<b>\$636,988</b>	<b>\$69,593</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	11,284	4,500	4,500	11,603	8,200	3,700
5340000 - Other Contractual Services	46,873	56,455	29,128	30,705	10,050	-46,405
5400000 - Travel And Per Diem	120	400	400	0	4,750	4,350
5410000 - Communications	26,360	32,988	32,988	19,421	32,988	0
5420000 - Freight & Postage Services	545	650	650	218	650	0
5430000 - Utility Services	28,680	41,908	41,908	22,489	41,908	0
5440000 - Rentals And Leases	16,436	16,000	16,000	10,508	6,500	-9,500
5450000 - Insurance	4,081	4,773	4,773	4,773	6,235	1,462
5460000 - Repair & Maintenance Svcs	189,246	184,360	184,360	107,015	184,460	100
5462000 - Rep & Maint-automotive	1,345	1,200	1,200	60	1,200	0
5470000 - Printing And Binding	0	0	0	0	2,500	2,500
5490000 - Oth Current Chgs & Obligations	0	0	250,000	250,000	0	0
5490011 - Cash over/shorts	0	0	0	26	0	0
5490501 - OH-Workers' Compensation	2,118	2,666	2,666	2,666	2,914	248
5490502 - OH-Property & Liability Insuranc	524	725	725	725	588	-137
5490503 - OH-Dental Insurance	1,000	495	495	495	495	0
5490504 - OH-Health Insurance	3,021	2,139	2,139	2,139	2,139	0
5490505 - OH-Life/AD&D, STD, LTD	960	1,308	1,308	1,308	1,308	0
5511000 - Office Supplies	1,495	1,500	1,500	672	1,500	0
5512000 - Office Equipment	3,096	0	0	18	0	0
5520000 - Operating Supplies	24,196	26,700	26,700	15,352	26,700	0
5521000 - Gas & Oil	5,845	11,000	11,000	4,588	8,000	-3,000
5522000 - Chemicals	43,624	52,500	52,500	31,463	52,500	0
5540000 - Books,pubs,subs & Membership	550	2,340	2,340	611	1,475	-865
5550000 - Training	0	860	860	835	860	0
<b>Operating Expenses:</b>	<b>\$411,398</b>	<b>\$445,467</b>	<b>\$668,140</b>	<b>\$517,689</b>	<b>\$397,920</b>	<b>-\$47,547</b>

**7507 - AUSTIN-TINDALL REGIONAL PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	43,155	82,000	82,000	81,002	29,000	-53,000
<b>Capital Outlay:</b>	<b>\$43,155</b>	<b>\$82,000</b>	<b>\$82,000</b>	<b>\$81,002</b>	<b>\$29,000</b>	<b>-\$53,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$990,768</b>	<b>\$1,094,862</b>	<b>\$1,344,862</b>	<b>\$1,043,816</b>	<b>\$1,063,908</b>	<b>-\$30,954</b>



**7509 - WELCOME & NATURE CENTER**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	884	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 7510 - SPORTS AND EVENT FACILITIES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	0	0	0	189,240	189,240
5130001 - Vacancy Factor	0	0	0	0	-3,311	-3,311
5210000 - Fica Taxes	0	0	0	0	14,478	14,478
5220000 - Retirement Contributions	0	0	0	0	23,018	23,018
5230000 - Health Insurance	0	0	0	0	26,920	26,920
5231000 - Life Insurance	0	0	0	0	177	177
5232000 - Dental Insurance	0	0	0	0	653	653
5233000 - Lt Disability Insurance	0	0	0	0	313	313
5233100 - St Disability Insurance	0	0	0	0	416	416
5240000 - Workers' Compensation	0	0	0	0	5,803	5,803
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$257,707</b>	<b>\$257,707</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	0	239,000	239,000
5400000 - Travel And Per Diem	0	0	0	0	2,500	2,500
5420000 - Freight & Postage Services	0	0	0	0	150	150
5490000 - Oth Current Chgs & Obligations	0	0	0	0	100,000	100,000
5490501 - OH-Workers' Compensation	0	0	0	0	558	558
5490503 - OH-Dental Insurance	0	0	0	0	104	104
5490504 - OH-Health Insurance	0	0	0	0	448	448
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	245	245
5511000 - Office Supplies	0	0	0	0	300	300
5512000 - Office Equipment	0	0	0	0	300	300
5540000 - Books,pubs,subs & Membership	0	0	0	0	289	289
5550000 - Training	0	0	0	0	850	850
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$344,744</b>	<b>\$344,744</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$602,451</b>	<b>\$602,451</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5250000 - Unemployment Compensation	2,792	0	0	0	0	0
<b>Personal Services:</b>	<b>\$2,792</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	2,675	0	0	0	0	0
5312000 - Tax Collector Fees	487,097	447,501	447,501	303,693	520,617	73,116
5490000 - Oth Current Chgs & Obligations	619	100,000	100,000	0	160,000	60,000
5511000 - Office Supplies	13	0	0	0	0	0
5520000 - Operating Supplies	0	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$490,404</b>	<b>\$548,501</b>	<b>\$548,501</b>	<b>\$303,693</b>	<b>\$681,617</b>	<b>\$133,116</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,434,496	1,021,958	1,021,958	766,469	1,123,797	101,839
5910158 - Tran Out-intergov Radio Commu	17,532	15,177	15,177	11,383	17,362	2,185
5910240 - Tran Out-TDT Revenue Refundir	2,969,907	2,975,041	3,410,141	2,975,041	3,255,879	280,838
5910510 - Tran Out Fleet	0	0	1,737	0	0	0
<b>Transfers Out:</b>	<b>\$4,421,935</b>	<b>\$4,012,176</b>	<b>\$4,449,013</b>	<b>\$3,752,892</b>	<b>\$4,397,038</b>	<b>\$384,862</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	4,255,424	4,255,424	0	5,829,821	1,574,397
5990020 - Reserve For Contingency	0	2,981,018	9,611,574	0	2,040,413	-940,605
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$7,236,442</b>	<b>\$13,866,998</b>	<b>\$0</b>	<b>\$7,870,234</b>	<b>\$633,792</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	4,500,000	0	0	11,532,000	7,032,000
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,532,000</b>	<b>\$7,032,000</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	30,061,880	28,901,880	0	22,901,880	-7,160,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$30,061,880</b>	<b>\$28,901,880</b>	<b>\$0</b>	<b>\$22,901,880</b>	<b>-\$7,160,000</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	0	0	4,339,150	4,339,150
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,339,150</b>	<b>\$4,339,150</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,915,131</b>	<b>\$46,358,999</b>	<b>\$47,766,392</b>	<b>\$4,056,585</b>	<b>\$51,721,919</b>	<b>\$5,362,920</b>

## 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 had a slight increase of \$18,279.

Overall, the FY18 budget increased 9.21%, or \$2,228,254 from the FY17 Adopted Budget primarily due to debt service obligations.

### 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 FY18, it is estimated that Tourism Development Taxes will increase by \$1,218,590 over the FY17 Adopted Budget.

## 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	8,124,080	7,458,354	7,458,354	5,061,551	8,676,944	1,218,590
Miscellaneous Revenues	90,246	64,552	64,552	100,275	64,552	0
Less 5% Statutory Reduction	0	-376,145	-376,145	0	-437,075	-60,930
Other Sources	32,517	20,000	20,000	0	20,000	0
Fund Balance	0	17,029,362	19,621,834	0	18,099,956	1,070,594
<b>Total</b>	<b>8,246,842</b>	<b>24,196,123</b>	<b>26,788,595</b>	<b>5,161,826</b>	<b>26,424,377</b>	<b>2,228,254</b>
<b>Expenditures</b>						
Operating Expenses	2,587,975	2,442,726	2,442,726	75,923	2,461,005	18,279
Transfers Out	2,844,068	4,661,536	4,646,360	4,313,296	4,438,457	-223,079
Reserves - Operating	0	3,744,934	3,606,440	0	6,310,641	2,565,707
Reserves - Assigned	0	11,000,000	11,000,000	0	11,000,000	0
Reserves - Stability	0	2,346,927	5,093,069	0	2,214,274	-132,653
<b>Total</b>	<b>5,432,043</b>	<b>24,196,123</b>	<b>26,788,595</b>	<b>4,389,219</b>	<b>26,424,377</b>	<b>2,228,254</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	121,774	111,875	111,875	75,923	130,154	18,279
5490000 - Oth Current Chgs & Obligations	2,466,201	2,330,851	2,330,851	0	2,330,851	0
<b>Operating Expenses:</b>	<b>\$2,587,975</b>	<b>\$2,442,726</b>	<b>\$2,442,726</b>	<b>\$75,923</b>	<b>\$2,461,005</b>	<b>\$18,279</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	121,823	112,794	112,794	84,596	131,119	18,325
5910204 - Tran Out-TDT Rev Bnds Series 2l	644,224	643,740	490,069	490,069	644,414	674
5910240 - Tran Out-TDT Revenue Refundir	2,078,021	2,084,554	2,389,419	2,084,554	2,281,330	196,776
5910243 - Transfer Out - 243	0	1,820,448	1,654,078	1,654,077	1,381,594	-438,854
<b>Transfers Out:</b>	<b>\$2,844,068</b>	<b>\$4,661,536</b>	<b>\$4,646,360</b>	<b>\$4,313,296</b>	<b>\$4,438,457</b>	<b>-\$223,079</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	3,034,508	3,034,508	0	5,620,695	2,586,187
5990020 - Reserve For Contingency	0	710,426	571,932	0	689,946	-20,480
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$3,744,934</b>	<b>\$3,606,440</b>	<b>\$0</b>	<b>\$6,310,641</b>	<b>\$2,565,707</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	11,000,000	11,000,000	0	11,000,000	0
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$11,000,000</b>	<b>\$11,000,000</b>	<b>\$0</b>	<b>\$11,000,000</b>	<b>\$0</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	2,346,927	5,093,069	0	2,214,274	-132,653
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$2,346,927</b>	<b>\$5,093,069</b>	<b>\$0</b>	<b>\$2,214,274</b>	<b>-\$132,653</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,432,043</b>	<b>\$24,196,123</b>	<b>\$26,788,595</b>	<b>\$4,389,219</b>	<b>\$26,424,377</b>	<b>\$2,228,254</b>

## FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

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### 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 decreasing 32.16% or \$3,164,699 from the FY17 Adopted Budget as a result of the allocation for Osceola CVB to provide Tourism Promotion for Osceola County.

Overall, this Fund increased \$32,122 over the FY17 Adopted Budget.

### 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.

**106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	8,124,080	7,458,354	7,458,354	5,061,551	8,676,944	1,218,590
Miscellaneous Revenues	38,559	37,866	37,866	30,278	30,000	-7,866
Less 5% Statutory Reduction	0	-374,811	-374,811	0	-435,347	-60,536
Other Sources	32,517	0	0	0	0	0
Fund Balance	0	7,157,018	8,175,177	0	6,038,952	-1,118,066
<b>Total</b>	<b>8,195,155</b>	<b>14,278,427</b>	<b>15,296,586</b>	<b>5,091,829</b>	<b>14,310,549</b>	<b>32,122</b>
<b>Expenditures</b>						
Operating Expenses	9,025,618	9,840,901	9,840,901	7,524,497	6,676,202	-3,164,699
Transfers Out	121,529	111,952	111,952	83,964	130,235	18,283
Reserves - Operating	0	2,424,367	2,424,367	0	2,135,849	-288,518
Reserves - Stability	0	1,901,207	2,919,366	0	5,368,263	3,467,056
<b>Total</b>	<b>9,147,147</b>	<b>14,278,427</b>	<b>15,296,586</b>	<b>7,608,461</b>	<b>14,310,549</b>	<b>32,122</b>



**7504 - RNCF RODEO**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5480000 - Promotional Activities	674,818	500,000	500,000	526,804	500,000	0
<b>Operating Expenses:</b>	<b>\$674,818</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$526,804</b>	<b>\$500,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$674,818</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$526,804</b>	<b>\$500,000</b>	<b>\$0</b>

**7506 - CONVENTION AND VISITORS BUREAU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	8,229,026	9,229,026	9,229,026	6,921,770	6,046,048	-3,182,978
<b>Operating Expenses:</b>	<b>\$8,229,026</b>	<b>\$9,229,026</b>	<b>\$9,229,026</b>	<b>\$6,921,770</b>	<b>\$6,046,048</b>	<b>-\$3,182,978</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,229,026</b>	<b>\$9,229,026</b>	<b>\$9,229,026</b>	<b>\$6,921,770</b>	<b>\$6,046,048</b>	<b>-\$3,182,978</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	121,774	111,875	111,875	75,923	130,154	18,279
<b>Operating Expenses:</b>	<b>\$121,774</b>	<b>\$111,875</b>	<b>\$111,875</b>	<b>\$75,923</b>	<b>\$130,154</b>	<b>\$18,279</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	121,529	111,952	111,952	83,964	130,235	18,283
<b>Transfers Out:</b>	<b>\$121,529</b>	<b>\$111,952</b>	<b>\$111,952</b>	<b>\$83,964</b>	<b>\$130,235</b>	<b>\$18,283</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,429,082	1,429,082	0	1,455,206	26,124
5990020 - Reserve For Contingency	0	995,285	995,285	0	680,643	-314,642
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$2,424,367</b>	<b>\$2,424,367</b>	<b>\$0</b>	<b>\$2,135,849</b>	<b>-\$288,518</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,901,207	2,919,366	0	5,368,263	3,467,056
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,901,207</b>	<b>\$2,919,366</b>	<b>\$0</b>	<b>\$5,368,263</b>	<b>\$3,467,056</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$243,303</b>	<b>\$4,549,401</b>	<b>\$5,567,560</b>	<b>\$159,887</b>	<b>\$7,764,501</b>	<b>\$3,215,100</b>

## FUND 107 – LIBRARY DISTRICT

### TRENDS & ISSUES

This Fund supports the operation of five full service libraries, outreach libraries, central services, and support services. Library Services were outsourced to LS &S, January 3, 2012.

Personal Services supports .5 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services decreased 1.23%, or \$723, from the FY17 Adopted Budget due to a mid-year status change for the Human Services Manager position as well as the following:

- 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 Expenses increased 3.38%, or \$199,967, from the FY17 Adopted Budget primarily due to an increase in the LS&S contract. Capital Outlay requests include resources for the libraries as well as a Switch upgrade and replacement. The CIP projects will be included later on in the budget process to ensure the estimates needed to carry forward these projects are as accurate as possible.

Overall, this fund decreased 25.65% from the FY17 Adopted Budget.

### REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY18 Budget reflects an increase of 9.25% in Ad Valorem which is calculated at the FY18 millage rate of 0.3000. Other sources of revenue are fees, which are updated annually, a State grant, Interest and Fund Balance.

## 107-LIBRARY DISTRICT FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	5,670,458	6,329,217	6,329,217	6,105,250	6,914,756	585,539
PY Delinquent Ad Valorem Tax	2,059	0	0	2,199	2,000	2,000
Intergovernmental Revenue	196,683	183,512	183,512	172,317	183,512	0
Charges For Services	92,438	73,245	73,245	60,407	88,067	14,822
Judgment, Fines & Forfeits	70,105	85,361	85,361	43,752	55,787	-29,574
Miscellaneous Revenues	141,688	147,794	147,794	97,005	114,543	-33,251
Less 5% Statutory Reduction	0	-331,781	-331,781	0	-358,008	-26,227
Other Sources	32,846	0	0	0	0	0
Fund Balance	0	7,105,339	7,009,818	0	3,105,687	-3,999,652
<b>Total</b>	<b>6,206,276</b>	<b>13,592,687</b>	<b>13,497,166</b>	<b>6,480,931</b>	<b>10,106,344</b>	<b>-3,486,343</b>
<b>Expenditures</b>						
Personal Services	57,960	58,935	58,935	34,689	58,212	-723
Operating Expenses	5,754,532	5,913,901	5,913,901	4,379,725	6,113,868	199,967
Capital Outlay	2,448,064	3,254,687	3,062,401	1,841,558	222,908	-3,031,779
Debt Service	557,791	557,791	557,791	371,861	557,791	0
Transfers Out	524,636	439,751	439,751	329,835	446,083	6,332
Reserves - Operating	0	1,363,796	1,363,796	0	1,392,398	28,602
Reserves - Debt	0	278,896	278,896	0	278,896	0
Reserves - Stability	0	1,724,930	1,821,695	0	1,036,188	-688,742
<b>Total</b>	<b>9,342,984</b>	<b>13,592,687</b>	<b>13,497,166</b>	<b>6,957,668</b>	<b>10,106,344</b>	<b>-3,486,343</b>

### 1247 - IT INFRASTRUCTURE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,862	3,000	3,000	9,108	3,000	0
5460000 - Repair & Maintenance Svcs	12,530	19,400	19,400	21,431	22,400	3,000
5520010 - Computer Software	9,188	5,700	5,700	5,513	5,700	0
5520020 - Computer Hardware, Non-Capit.	45,886	33,000	33,000	14,639	24,300	-8,700
<b>Operating Expenses:</b>	<b>\$69,467</b>	<b>\$61,100</b>	<b>\$61,100</b>	<b>\$50,691</b>	<b>\$55,400</b>	<b>-\$5,700</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	113,617	17,500	17,500	17,271	22,908	5,408
<b>Capital Outlay:</b>	<b>\$113,617</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$17,271</b>	<b>\$22,908</b>	<b>\$5,408</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$183,083</b>	<b>\$78,600</b>	<b>\$78,600</b>	<b>\$67,962</b>	<b>\$78,308</b>	<b>-\$292</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	176,985	167,700	167,700	166,289	232,700	65,000
5430000 - Utility Services	230,545	258,500	258,500	118,732	258,500	0
5440000 - Rentals And Leases	345	1,500	1,500	271	1,500	0
5460000 - Repair & Maintenance Svcs	61,848	138,800	138,800	33,675	167,400	28,600
5460008 - R&M Parking re-paving	0	0	0	0	70,000	70,000
5520000 - Operating Supplies	150	300	300	215	300	0
5551001 - Reimbursements LSSI	-214,256	-217,999	-217,999	-130,017	-217,999	0
<b>Operating Expenses:</b>	<b>\$255,618</b>	<b>\$348,801</b>	<b>\$348,801</b>	<b>\$189,165</b>	<b>\$512,401</b>	<b>\$163,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$255,618</b>	<b>\$348,801</b>	<b>\$348,801</b>	<b>\$189,165</b>	<b>\$512,401</b>	<b>\$163,600</b>

**4158 - MOWING UNIT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	71,474	85,000	85,000	39,384	85,000	0
<b>Operating Expenses:</b>	<b>\$71,474</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$39,384</b>	<b>\$85,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$71,474</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$39,384</b>	<b>\$85,000</b>	<b>\$0</b>



### 7100 - LIBRARY PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,134,448	3,037,187	2,844,901	1,824,287	0	-3,037,187
<b>Capital Outlay:</b>	<b>\$2,134,448</b>	<b>\$3,037,187</b>	<b>\$2,844,901</b>	<b>\$1,824,287</b>	<b>\$0</b>	<b>-\$3,037,187</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,134,448</b>	<b>\$3,037,187</b>	<b>\$2,844,901</b>	<b>\$1,824,287</b>	<b>\$0</b>	<b>-\$3,037,187</b>

**7111 - LIBRARY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	42,287	48,320	48,320	25,017	44,939	-3,381
5130001 - Vacancy Factor	0	-846	-846	0	-787	59
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	2,200	0	0	1,005	0	0
5160020 - Compensated Admin Leave	825	0	0	704	0	0
5170000 - Compensated Sick Leave	1,728	0	0	1,188	0	0
5210000 - Fica Taxes	3,558	3,697	3,697	2,113	3,437	-260
5220000 - Retirement Contributions	3,453	3,633	3,633	2,099	6,230	2,597
5230000 - Health Insurance	3,373	3,644	3,644	2,230	3,916	272
5231000 - Life Insurance	56	45	45	36	42	-3
5232000 - Dental Insurance	145	145	145	88	145	0
5233000 - Lt Disability Insurance	78	80	80	49	74	-6
5233100 - St Disability Insurance	143	106	106	90	99	-7
5240000 - Workers' Compensation	115	111	111	64	117	6
<b>Personal Services:</b>	<b>\$57,960</b>	<b>\$58,935</b>	<b>\$58,935</b>	<b>\$34,689</b>	<b>\$58,212</b>	<b>-\$723</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	5,176,353	5,239,890	5,239,890	3,925,927	5,304,339	64,449
5312000 - Tax Collector Fees	113,630	126,584	126,584	122,322	126,584	0
5340000 - Other Contractual Services	1,063	1,000	1,000	1,133	1,000	0
5400000 - Travel And Per Diem	445	450	450	0	450	0
5440000 - Rentals And Leases	3,552	0	0	0	0	0
5450000 - Insurance	40,674	43,907	43,907	43,907	25,334	-18,573
5490000 - Oth Current Chgs & Obligations	14,124	0	0	175	0	0
5490011 - Cash over/shorts	60	0	0	-4	0	0
5490400 - Bad Debt	22	0	0	56	0	0
5490500 - Reimbursement Of Py Revenue	10	0	0	0	0	0
5490501 - OH-Workers' Compensation	99	124	124	124	124	0
5490502 - OH-Property & Liability Insuranc	5,221	6,668	6,668	6,668	2,959	-3,709
5490503 - OH-Dental Insurance	47	23	23	23	23	0
5490504 - OH-Health Insurance	141	99	99	99	100	1
5490505 - OH-Life/AD&D, STD, LTD	40	55	55	55	54	-1
5511000 - Office Supplies	0	100	100	0	100	0
5520000 - Operating Supplies	2,394	0	0	0	0	0
5541000 - Registration Fees	100	100	100	0	0	-100
<b>Operating Expenses:</b>	<b>\$5,357,974</b>	<b>\$5,419,000</b>	<b>\$5,419,000</b>	<b>\$4,100,485</b>	<b>\$5,461,067</b>	<b>\$42,067</b>
<b>Capital Outlay:</b>						
5660000 - Books, Publ & Library Material	3,317	200,000	200,000	0	200,000	0
<b>Capital Outlay:</b>	<b>\$3,317</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
<b>Debt Service:</b>						
5710000 - Principal	459,677	469,713	469,713	312,014	479,968	10,255
5720000 - Interest	98,114	88,078	88,078	59,847	77,823	-10,255
<b>Debt Service:</b>	<b>\$557,791</b>	<b>\$557,791</b>	<b>\$557,791</b>	<b>\$371,861</b>	<b>\$557,791</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$278,896</b>	<b>\$278,896</b>	<b>\$0</b>	<b>\$278,896</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,977,043</b>	<b>\$6,514,622</b>	<b>\$6,514,622</b>	<b>\$4,507,036</b>	<b>\$6,555,966</b>	<b>\$41,344</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	428,314	319,655	319,655	239,741	319,655	0
5910704 - Transfers out-Property Appr	96,322	120,096	120,096	90,093	126,428	6,332
<b>Transfers Out:</b>	<b>\$524,636</b>	<b>\$439,751</b>	<b>\$439,751</b>	<b>\$329,835</b>	<b>\$446,083</b>	<b>\$6,332</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,068,765	1,068,765	0	1,097,367	28,602
5990020 - Reserve For Contingency	0	295,031	295,031	0	295,031	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,363,796</b>	<b>\$1,363,796</b>	<b>\$0</b>	<b>\$1,392,398</b>	<b>\$28,602</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,724,930	1,821,695	0	1,036,188	-688,742
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,724,930</b>	<b>\$1,821,695</b>	<b>\$0</b>	<b>\$1,036,188</b>	<b>-\$688,742</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$524,636</b>	<b>\$3,528,477</b>	<b>\$3,625,242</b>	<b>\$329,835</b>	<b>\$2,874,669</b>	<b>-\$653,808</b>

## FUND 109 – THE LAW ENFORCEMENT TRUST FUND

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### TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse and education. The Sheriff's Office requests 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 FY18 revenues are based on current year actuals and are estimated to decrease from the FY17 Adopted Budget. Other revenue sources includes Fund Balance.

## 109-LAW ENFORCEMENT TRUST FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	3,577	1,900	1,900	3,527	0	-1,900
Less 5% Statutory Reduction	0	-95	-95	0	0	95
Other Sources	195,466	175,000	175,000	20,750	27,667	-147,333
Fund Balance	0	538,291	731,764	0	400,000	-138,291
<b>Total</b>	<b>199,043</b>	<b>715,096</b>	<b>908,569</b>	<b>24,277</b>	<b>427,667</b>	<b>-287,429</b>
<b>Expenditures</b>						
Transfers Out	185,000	715,096	908,569	70,000	427,667	-287,429
<b>Total</b>	<b>185,000</b>	<b>715,096</b>	<b>908,569</b>	<b>70,000</b>	<b>427,667</b>	<b>-287,429</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	185,000	715,096	908,569	70,000	427,667	-287,429
<b>Transfers Out:</b>	<b>\$185,000</b>	<b>\$715,096</b>	<b>\$908,569</b>	<b>\$70,000</b>	<b>\$427,667</b>	<b>-\$287,429</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$185,000</b>	<b>\$715,096</b>	<b>\$908,569</b>	<b>\$70,000</b>	<b>\$427,667</b>	<b>-\$287,429</b>

## 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 is an increase of .50 FTEs from the FY17 Adopted Budget due to the reallocation of the Community Grants Program Specialist I position from Fund 151 – CDBG.

Personal Services increased 44.07%, or \$30,399 from the FY17 Adopted Budget due to the reallocated position mentioned above as well as the following:

- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures reflect funding that will be received during FY18.

Overall, this Fund’s total FY18 Budget Request is \$4,166,954.

### REVENUES

The SHIP program is funded by State Grants. Grant revenue anticipated for FY18 is \$1,892,239. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

## 111-SHIP STATE HOUSING INITIATIVE PROGRAM

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,142,809	2,199,145	2,199,145	1,309,214	1,892,239	-306,906
Charges For Services	68,626	2,000	2,000	51,482	13,400	11,400
Miscellaneous Revenues	9,173	0	0	11,414	0	0
Less 5% Statutory Reduction	0	-110,058	-110,058	0	-95,282	14,776
Fund Balance	0	594,472	1,636,967	0	2,356,597	1,762,125
<b>Total</b>	<b>1,220,608</b>	<b>2,685,559</b>	<b>3,728,054</b>	<b>1,372,110</b>	<b>4,166,954</b>	<b>1,481,395</b>
<b>Expenditures</b>						
Personal Services	78,440	68,974	68,974	67,506	99,373	30,399
Operating Expenses	580,565	2,616,585	3,659,016	503,664	4,067,581	1,450,996
Transfers Out	0	0	64	0	0	0
<b>Total</b>	<b>659,006</b>	<b>2,685,559</b>	<b>3,728,054</b>	<b>571,171</b>	<b>4,166,954</b>	<b>1,481,395</b>



**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	47,455	44,487	44,487	39,909	64,221	19,734
5130001 - Vacancy Factor	0	-779	-779	0	-1,124	-345
5140000 - Overtime	362	0	0	1,387	0	0
5150300 - Class C Meals	36	0	0	2	0	0
5160000 - Compensated Annual Leave	2,284	0	0	1,172	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	686	0	0
5160020 - Compensated Admin Leave	148	0	0	46	0	0
5170000 - Compensated Sick Leave	1,766	0	0	1,562	0	0
5210000 - Fica Taxes	3,678	3,404	3,404	3,010	4,913	1,509
5220000 - Retirement Contributions	3,833	3,345	3,345	3,366	5,087	1,742
5230000 - Health Insurance	17,962	17,884	17,884	15,718	25,338	7,454
5231000 - Life Insurance	57	41	41	50	60	19
5232000 - Dental Insurance	356	319	319	310	464	145
5233000 - Lt Disability Insurance	78	73	73	66	106	33
5233100 - St Disability Insurance	145	98	98	122	142	44
5240000 - Workers' Compensation	280	102	102	102	166	64
<b>Personal Services:</b>	<b>\$78,440</b>	<b>\$68,974</b>	<b>\$68,974</b>	<b>\$67,506</b>	<b>\$99,373</b>	<b>\$30,399</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	338	300	300	257	300	0
5400000 - Travel And Per Diem	4,806	3,000	3,000	1,615	3,000	0
5410000 - Communications	57	350	350	0	350	0
5420000 - Freight & Postage Services	109	500	500	21	500	0
5440000 - Rentals And Leases	292	300	300	134	300	0
5450000 - Insurance	0	186	186	0	244	58
5460000 - Repair & Maintenance Svcs	530	250	250	0	250	0
5462000 - Rep & Maint-automotive	302	500	500	2	500	0
5470000 - Printing And Binding	28	1,000	1,000	290	1,000	0
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	0	0	0	2,286	0	0
5490000 - Oth Current Chgs & Obligations	15,928	16,000	16,000	11,254	16,000	0
5490502 - OH-Property & Liability Insuranc	0	0	0	0	29	29
5511000 - Office Supplies	1,630	1,500	1,500	86	1,500	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	1,239	1,500	1,500	1,360	1,500	0
5521000 - Gas & Oil	434	300	300	200	300	0
5540000 - Books,pubs,subs & Membership	1,000	500	500	0	500	0
5541000 - Registration Fees	895	3,000	3,000	1,000	3,000	0
5550000 - Training	1,040	3,000	3,000	0	3,000	0
<b>Operating Expenses:</b>	<b>\$28,628</b>	<b>\$33,686</b>	<b>\$33,686</b>	<b>\$18,506</b>	<b>\$33,773</b>	<b>\$87</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$107,068</b>	<b>\$102,660</b>	<b>\$102,660</b>	<b>\$86,012</b>	<b>\$133,146</b>	<b>\$30,486</b>

**6165 - HOUSING ASSISTANCE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	551,938	2,582,899	3,625,330	485,158	4,033,808	1,450,909
<b>Operating Expenses:</b>	<b>\$551,938</b>	<b>\$2,582,899</b>	<b>\$3,625,330</b>	<b>\$485,158</b>	<b>\$4,033,808</b>	<b>\$1,450,909</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$551,938</b>	<b>\$2,582,899</b>	<b>\$3,625,330</b>	<b>\$485,158</b>	<b>\$4,033,808</b>	<b>\$1,450,909</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910510 - Tran Out Fleet	0	0	64	0	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FUND 112 – EMERGENCY (911) COMMUNICATIONS

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### TRENDS & ISSUES

Funding supports the operations of the Emergency 911 program managed by the Sheriff's Department, which is projected to increase 13.35%, or \$186,416 from the FY17 Adopted Budget.

Overall, the FY18 budget increased 9.65% from the FY17 Adopted Budget.

### 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 FY18, these fees are projected to increase 15.87% from the FY17 Adopted Budget. A large part of the revenue in support of this program comes from Balance Forward.

## 112-EMERGENCY(911)COMMUNICATIONS

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,315,783	1,282,538	1,282,538	734,408	1,486,123	203,585
Charges For Services	10,969	14,723	14,723	9,724	10,000	-4,723
Miscellaneous Revenues	4,948	2,800	2,800	5,369	4,000	1,200
Less 5% Statutory Reduction	0	-65,003	-65,003	0	-75,006	-10,003
Other Sources	140,480	0	0	0	0	0
Fund Balance	0	1,253,502	1,648,982	0	1,303,676	50,174
<b>Total</b>	<b>1,472,180</b>	<b>2,488,560</b>	<b>2,884,040</b>	<b>749,501</b>	<b>2,728,793</b>	<b>240,233</b>
<b>Expenditures</b>						
Transfers Out	1,357,523	1,396,871	1,396,871	1,287,329	1,583,287	186,416
Reserves - Operating	0	354,880	354,880	0	354,880	0
Reserves - Capital	0	736,809	1,132,289	0	790,626	53,817
<b>Total</b>	<b>1,357,523</b>	<b>2,488,560</b>	<b>2,884,040</b>	<b>1,287,329</b>	<b>2,728,793</b>	<b>240,233</b>

**2151 - EMERGENCY COMMUNICATIONS (911)**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	8,190	8,815	8,815	6,611	8,815	0
5910705 - Transfers out-Sheriff	1,349,333	1,388,056	1,388,056	1,280,718	1,574,472	186,416
<b>Transfers Out:</b>	<b>\$1,357,523</b>	<b>\$1,396,871</b>	<b>\$1,396,871</b>	<b>\$1,287,329</b>	<b>\$1,583,287</b>	<b>\$186,416</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	232,708	232,708	0	232,708	0
5990020 - Reserve For Contingency	0	122,172	122,172	0	122,172	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$354,880</b>	<b>\$354,880</b>	<b>\$0</b>	<b>\$354,880</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	736,809	1,132,289	0	790,626	53,817
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$736,809</b>	<b>\$1,132,289</b>	<b>\$0</b>	<b>\$790,626</b>	<b>\$53,817</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,357,523</b>	<b>\$2,488,560</b>	<b>\$2,884,040</b>	<b>\$1,287,329</b>	<b>\$2,728,793</b>	<b>\$240,233</b>

## FUND 113 - BUENAVENTURA LAKES MSBU

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<b>TRENDS &amp; ISSUES</b>
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<p>As a result of Board action approved on June 2<sup>nd</sup>, 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 in the budget process in order to have as accurate of an estimate as possible.</p>
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<b>REVENUES</b>
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<p>The only revenue will be Fund Balance, which will be included later in the budget process.</p>
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## 113-BUENAVENTURA LAKES MSBU

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	0	0	0	154	0	0
Miscellaneous Revenues	0	0	0	180	0	0
Fund Balance	0	40,796	40,796	0	0	-40,796
<b>Total</b>	<b>0</b>	<b>40,796</b>	<b>40,796</b>	<b>334</b>	<b>0</b>	<b>-40,796</b>
<b>Expenditures</b>						
Operating Expenses	0	0	0	7	0	0
Capital Outlay	65,569	40,796	40,796	0	0	-40,796
Transfers Out	429	0	0	0	0	0
<b>Total</b>	<b>65,998</b>	<b>40,796</b>	<b>40,796</b>	<b>7</b>	<b>0</b>	<b>-40,796</b>



**9200 - SPECIAL ASSESSMENTS PROJECTS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	65,569	40,796	40,796	0	0	-40,796
<b>Capital Outlay:</b>	<b>\$65,569</b>	<b>\$40,796</b>	<b>\$40,796</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$40,796</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$65,569</b>	<b>\$40,796</b>	<b>\$40,796</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$40,796</b>

**9241 - BVL MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	0	0	0	7	0	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910128 - Tran Out-Subdivision Pond MSB	248	0	0	0	0	0
5910129 - Tran Out-Streetlights MSBU	181	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>

## FUND 115 – COURT FACILITIES FUND

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### TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions. Revenues from the Court Facilities surcharge are anticipated to decrease in FY18 by 16%, or \$244,714.

Operating Expenditures decreased \$180,000 primarily due to funding for carpet replacement which is not required in FY18.

Capital Outlay requests for FY18 include: Replacement of Jury Assemble Chairs & Tables - \$125,000, Clerk of Court Evidence Vault Modifications - \$70,000, and Court Facility Wayfinding Information - \$73,220.

### REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions, based on \$30 per infraction. Other revenue sources include Fund Balance and interest.

## 115-COURT FACILITIES FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	1,635,830	1,518,196	1,518,196	897,400	1,273,482	-244,714
Miscellaneous Revenues	59,007	24,056	24,056	58,161	58,161	34,105
Less 5% Statutory Reduction	0	-77,113	-77,113	0	-63,673	13,440
Fund Balance	0	10,935,789	11,425,417	0	9,478,388	-1,457,401
<b>Total</b>	<b><u>1,694,837</u></b>	<b><u>12,400,928</u></b>	<b><u>12,890,556</u></b>	<b><u>955,562</u></b>	<b><u>10,746,358</u></b>	<b><u>-1,654,570</u></b>
<b>Expenditures</b>						
Operating Expenses	113,080	280,000	280,000	0	100,000	-180,000
Capital Outlay	480,704	1,099,841	894,104	349,425	268,220	-831,621
Transfers Out	648,278	654,772	654,772	653,585	655,264	492
Reserves - Operating	0	183,451	183,451	0	153,086	-30,365
Reserves - Capital	0	10,184,927	10,878,229	0	9,569,788	-615,139
Reserves - Stability	0	-2,063	0	0	0	2,063
<b>Total</b>	<b><u>1,242,062</u></b>	<b><u>12,400,928</u></b>	<b><u>12,890,556</u></b>	<b><u>1,003,009</u></b>	<b><u>10,746,358</u></b>	<b><u>-1,654,570</u></b>

**1511 - COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5520000 - Operating Supplies	0	80,000	80,000	0	0	-80,000
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$80,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$80,000</b>

**1551 - STATE ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	19,808	19,808	0	0	-19,808
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$19,808</b>	<b>\$19,808</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$19,808</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$19,808</b>	<b>\$19,808</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$19,808</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	175,000	175,000	0	0	-175,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$175,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$175,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	480,704	905,033	699,296	349,425	70,000	-835,033
<b>Capital Outlay:</b>	<b>\$480,704</b>	<b>\$905,033</b>	<b>\$699,296</b>	<b>\$349,425</b>	<b>\$70,000</b>	<b>-\$835,033</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$480,704</b>	<b>\$905,033</b>	<b>\$699,296</b>	<b>\$349,425</b>	<b>\$70,000</b>	<b>-\$835,033</b>



**4125 - FACILITIES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	113,080	200,000	200,000	0	100,000	-100,000
<b>Operating Expenses:</b>	<b>\$113,080</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>-\$100,000</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	125,000	125,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$113,080</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$25,000</b>

**9813 - COURT FACILITIES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,686	4,749	4,749	3,562	4,749	0
5910236 - Tran Out Debt Svc	645,592	650,023	650,023	650,023	650,515	492
<b>Transfers Out:</b>	<b>\$648,278</b>	<b>\$654,772</b>	<b>\$654,772</b>	<b>\$653,585</b>	<b>\$655,264</b>	<b>\$492</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	155,451	155,451	0	125,086	-30,365
5990020 - Reserve For Contingency	0	28,000	28,000	0	28,000	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$183,451</b>	<b>\$183,451</b>	<b>\$0</b>	<b>\$153,086</b>	<b>-\$30,365</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	10,184,927	10,878,229	0	9,569,788	-615,139
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$10,184,927</b>	<b>\$10,878,229</b>	<b>\$0</b>	<b>\$9,569,788</b>	<b>-\$615,139</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	-2,063	0	0	0	2,063
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>-\$2,063</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,063</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$648,278</b>	<b>\$11,021,087</b>	<b>\$11,716,452</b>	<b>\$653,585</b>	<b>\$10,378,138</b>	<b>-\$642,949</b>

## **FUND 118 - HOMELESSNESS PREVENTION & RAPID RE-HOUSING FUND**

### **TRENDS & ISSUES**

This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the US Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. That Grant ended October 31, 2012, and a new HUD grant was received for the 2010 McKinney-Vento Continuum of Care Homeless Assistance Program "Shelter Plus Care" in the amount of \$554,760 for a five-year period. In FY13, a new grant was received for the "Shelter Plus Care 2" in the amount of \$400,140.

The FY18 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Shelter Plus Care 2 Grant. There are no Personal Services associated with these Grants.

In FY14, the County received a McKinney-Vento Homeless Assistance renewal grant to provide rapid re-housing for families in Osceola County. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

The Families in Transition Grant does not include Personal Services or Operating for FY18.

Overall, this Fund decreased 22.99%, or \$127,546 from the FY17 Adopted Budget. The FY18 budget reflects the balance of the two Shelter Plus Care grants.

### **REVENUES**

For FY18, 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.

## 118-HOMELESS PREVENTION & RAPID REHOUSING

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	161,890	554,864	600,501	121,554	427,318	-127,546
Miscellaneous Revenues	425	0	0	0	0	0
Fund Balance	0	0	2,316	0	0	0
<b>Total</b>	<b>162,315</b>	<b>554,864</b>	<b>602,817</b>	<b>121,554</b>	<b>427,318</b>	<b>-127,546</b>
<b>Expenditures</b>						
Operating Expenses	168,601	554,864	602,817	240,077	427,318	-127,546
<b>Total</b>	<b>168,601</b>	<b>554,864</b>	<b>602,817</b>	<b>240,077</b>	<b>427,318</b>	<b>-127,546</b>

**6165 - HOUSING ASSISTANCE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	76,480	148,545	148,545	65,259	117,945	-30,600
<b>Operating Expenses:</b>	<b>\$76,480</b>	<b>\$148,545</b>	<b>\$148,545</b>	<b>\$65,259</b>	<b>\$117,945</b>	<b>-\$30,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$76,480</b>	<b>\$148,545</b>	<b>\$148,545</b>	<b>\$65,259</b>	<b>\$117,945</b>	<b>-\$30,600</b>

**6169 - EMERGENCY SOLUTIONS GRANT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490013 - Short Term Rent/Mortgage/Utili	0	0	35,000	8,443	35,186	35,186
5490014 - Security Deposits	0	0	9,467	200	0	0
5511000 - Office Supplies	0	0	770	0	2,000	2,000
5520000 - Operating Supplies	0	0	400	0	2,814	2,814
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,637</b>	<b>\$8,643</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,637</b>	<b>\$8,643</b>	<b>\$40,000</b>	<b>\$40,000</b>

**6170 - SHELTER PLUS CARE 2**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	92,121	221,599	221,599	80,829	84,653	-136,946
<b>Operating Expenses:</b>	<b>\$92,121</b>	<b>\$221,599</b>	<b>\$221,599</b>	<b>\$80,829</b>	<b>\$84,653</b>	<b>-\$136,946</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$92,121</b>	<b>\$221,599</b>	<b>\$221,599</b>	<b>\$80,829</b>	<b>\$84,653</b>	<b>-\$136,946</b>

**6186 - HOMELESS PREVENTION & RAPID REHOUSING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	0	184,720	187,036	85,347	184,720	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$184,720</b>	<b>\$187,036</b>	<b>\$85,347</b>	<b>\$184,720</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$184,720</b>	<b>\$187,036</b>	<b>\$85,347</b>	<b>\$184,720</b>	<b>\$0</b>



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## FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

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### 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 is not included for FY18.

Operating Expenditures decreased \$98,326 as a result of the remaining balance of the Grant.

Overall, this Fund decreased \$98,326 due to remaining funds from prior year as the grant is scheduled to close.

### 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. FY18 revenues are the remaining grant funds from the prior year.

### 122-NEIGHBORHOOD STABIL PROGRAM 3

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	-71,247	208,652	208,652	0	110,326	-98,326
Miscellaneous Revenues	94,628	0	0	0	0	0
Transfers In	0	0	51,661	0	0	0
Fund Balance	0	0	78,837	0	0	0
Uncategorized Revenues	0	0	0	35,400	0	0
<b>Total</b>	<b>23,382</b>	<b>208,652</b>	<b>339,150</b>	<b>35,400</b>	<b>110,326</b>	<b>-98,326</b>
<b>Expenditures</b>						
Operating Expenses	15,542	208,652	339,150	3,911	110,326	-98,326
<b>Total</b>	<b>15,542</b>	<b>208,652</b>	<b>339,150</b>	<b>3,911</b>	<b>110,326</b>	<b>-98,326</b>

**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	13,878	25,000	25,000	2,484	0	-25,000
5410000 - Communications	0	100	100	0	0	-100
5420000 - Freight & Postage Services	84	100	100	8	0	-100
5440000 - Rentals And Leases	23	100	100	17	0	-100
5460000 - Repair & Maintenance Svcs	1,060	100	100	0	0	-100
5462000 - Rep & Maint-automotive	0	100	100	0	0	-100
5470000 - Printing And Binding	0	100	100	0	0	-100
5511000 - Office Supplies	0	500	500	510	0	-500
5512000 - Office Equipment	0	0	0	0	0	0
5520000 - Operating Supplies	27	100	100	892	0	-100
5521000 - Gas & Oil	0	100	100	0	0	-100
<b>Operating Expenses:</b>	<b>\$15,072</b>	<b>\$26,300</b>	<b>\$26,300</b>	<b>\$3,911</b>	<b>\$0</b>	<b>-\$26,300</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,072</b>	<b>\$26,300</b>	<b>\$26,300</b>	<b>\$3,911</b>	<b>\$0</b>	<b>-\$26,300</b>

### 6165 - HOUSING ASSISTANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	470	180,000	180,000	0	0	-180,000
5490000 - Oth Current Chgs & Obligations	0	2,352	132,850	0	110,326	107,974
<b>Operating Expenses:</b>	<b>\$470</b>	<b>\$182,352</b>	<b>\$312,850</b>	<b>\$0</b>	<b>\$110,326</b>	<b>-\$72,026</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$470</b>	<b>\$182,352</b>	<b>\$312,850</b>	<b>\$0</b>	<b>\$110,326</b>	<b>-\$72,026</b>

**FUND 123 – TDT REVENUE REFUNDING AND IMPROVEMENT  
BOND SERIES 2012**

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**TRENDS & ISSUES**

The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the additional bond money secured on top of those balances. For FY18 Capital projects include the OHP Rodeo Penning (Back Chutes). The balance of ongoing capital projects will be added later in the budget process to ensure that the estimates are as accurate as possible.

**REVENUES**

The Revenue sources for this Fund are Interest and Fund Balance.

## 123-TDT REF & IMP 2012 PROJECT

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	55,003	0	0	52,004	50,000	50,000
Less 5% Statutory Reduction	0	0	0	0	-2,500	-2,500
Fund Balance	0	10,480,681	10,571,382	0	23,465	-10,457,216
<b>Total</b>	<b>55,003</b>	<b>10,480,681</b>	<b>10,571,382</b>	<b>52,004</b>	<b>70,965</b>	<b>-10,409,716</b>
<b>Expenditures</b>						
Capital Outlay	631,729	10,067,573	10,526,673	738,865	20,000	-10,047,573
Reserves - Capital	0	413,108	44,709	0	50,965	-362,143
<b>Total</b>	<b>631,729</b>	<b>10,480,681</b>	<b>10,571,382</b>	<b>738,865</b>	<b>70,965</b>	<b>-10,409,716</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	155,426	1,935,426	155,426	0	-155,426
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$155,426</b>	<b>\$1,935,426</b>	<b>\$155,426</b>	<b>\$0</b>	<b>-\$155,426</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$155,426</b>	<b>\$1,935,426</b>	<b>\$155,426</b>	<b>\$0</b>	<b>-\$155,426</b>

**7500 - TDT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	631,729	9,912,147	8,591,247	583,439	20,000	-9,892,147
<b>Capital Outlay:</b>	<b>\$631,729</b>	<b>\$9,912,147</b>	<b>\$8,591,247</b>	<b>\$583,439</b>	<b>\$20,000</b>	<b>-\$9,892,147</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$631,729</b>	<b>\$9,912,147</b>	<b>\$8,591,247</b>	<b>\$583,439</b>	<b>\$20,000</b>	<b>-\$9,892,147</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	413,108	44,709	0	50,965	-362,143
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$413,108</b>	<b>\$44,709</b>	<b>\$0</b>	<b>\$50,965</b>	<b>-\$362,143</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$413,108</b>	<b>\$44,709</b>	<b>\$0</b>	<b>\$50,965</b>	<b>-\$362,143</b>

## FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND

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### TRENDS & ISSUES

Environmental Land Acquisition is part of the Environmental Lands Conservation Program managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source.

In FY17, Fund 124 – Environmental Land Acquisition Fund will be closed and all allowable costs will be transferred to Fund 125 – Environmental Land Maintenance Fund.

### REVENUES

On July 11, 2016, the Board adopted Ordinance No. 2016-23 which amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple funds. Fund 125 is for maintenance, and Funds 201, 234 and 238 for debt service.

## 124-ENVIRONMENTAL LAND ACQUISITIONS

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	274,801	0	0	0	0	0
PY Delinquent Ad Valorem Tax	123	0	0	40	0	0
Miscellaneous Revenues	65,102	14,751	14,751	30,298	0	-14,751
Less 5% Statutory Reduction	0	-738	-738	0	0	738
Other Sources	15,988	0	0	0	0	0
Fund Balance	0	1,436,447	1,653,177	0	0	-1,436,447
<b>Total</b>	<b>356,014</b>	<b>1,450,460</b>	<b>1,667,190</b>	<b>30,338</b>	<b>0</b>	<b>-1,450,460</b>
<b>Expenditures</b>						
Personal Services	303,393	314,159	0	0	0	-314,159
Operating Expenses	16,188	11,652	0	0	0	-11,652
Transfers Out	151,918	165,584	459,696	320,275	0	-165,584
Reserves - Capital	0	959,065	1,207,494	0	0	-959,065
<b>Total</b>	<b>471,498</b>	<b>1,450,460</b>	<b>1,667,190</b>	<b>320,275</b>	<b>0</b>	<b>-1,450,460</b>

**1425 - ENVIRONMENTAL LAND ACQUISITION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	189,638	221,755	0	0	0	-221,755
5130001 - Vacancy Factor	0	-3,881	0	0	0	3,881
5140000 - Overtime	868	0	0	0	0	0
5150300 - Class C Meals	29	0	0	0	0	0
5160000 - Compensated Annual Leave	11,222	0	0	0	0	0
5160010 - Compensated Ann Leave Payoff	3,206	0	0	0	0	0
5160020 - Compensated Admin Leave	2,096	0	0	0	0	0
5170000 - Compensated Sick Leave	8,679	0	0	0	0	0
5210000 - Fica Taxes	15,646	16,965	0	0	0	-16,965
5220000 - Retirement Contributions	15,823	16,673	0	0	0	-16,673
5230000 - Health Insurance	46,407	53,082	0	0	0	-53,082
5231000 - Life Insurance	252	208	0	0	0	-208
5232000 - Dental Insurance	1,381	1,423	0	0	0	-1,423
5233000 - Lt Disability Insurance	349	364	0	0	0	-364
5233100 - St Disability Insurance	645	488	0	0	0	-488
5240000 - Workers' Compensation	7,152	7,082	0	0	0	-7,082
<b>Personal Services:</b>	<b>\$303,393</b>	<b>\$314,159</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$314,159</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	6,529	0	0	0	0	0
5340000 - Other Contractual Services	312	400	0	0	0	-400
5400000 - Travel And Per Diem	292	1,700	0	0	0	-1,700
5450000 - Insurance	4,381	4,731	0	0	0	-4,731
5490501 - OH-Workers' Compensation	1,014	1,214	0	0	0	-1,214
5490502 - OH-Property & Liability Insuranc	562	718	0	0	0	-718
5490503 - OH-Dental Insurance	478	226	0	0	0	-226
5490504 - OH-Health Insurance	1,444	978	0	0	0	-978
5490505 - OH-Life/AD&D, STD, LTD	412	535	0	0	0	-535
5540000 - Books,pubs,subs & Membership	136	150	0	0	0	-150
5550000 - Training	628	1,000	0	0	0	-1,000
<b>Operating Expenses:</b>	<b>\$16,188</b>	<b>\$11,652</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$11,652</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	85,364	98,090	98,090	73,568	0	-98,090
5910125 - Tran Out-env Land Maintenance	0	0	294,112	196,075	0	0
5910704 - Transfers out-Property Appr	66,554	67,494	67,494	50,632	0	-67,494
<b>Transfers Out:</b>	<b>\$151,918</b>	<b>\$165,584</b>	<b>\$459,696</b>	<b>\$320,275</b>	<b>\$0</b>	<b>-\$165,584</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	959,065	1,207,494	0	0	-959,065
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$959,065</b>	<b>\$1,207,494</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$959,065</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$471,498</b>	<b>\$1,450,460</b>	<b>\$1,667,190</b>	<b>\$320,275</b>	<b>\$0</b>	<b>-\$1,450,460</b>

## 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 4.5 FTEs, which is an increase of 4.5 FTEs from the FY17 Adopted Budget as a result of the mid-year reclassification of positions which were previously budgeted in Fund 124 – Environmental Land Acquisition. However, due to the amended ordinance, the Land Acquisition Fund will be closed out at the end of FY17. Personal Services increased \$287,233 from the FY17 Adopted Budget due to the added positions as well as the following:

- 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 27.54%, or \$84,389, from the FY17 Adopted Budget primarily due to assuming appropriations from Fund 124 – Environmental Land Acquisition.

Capital Outlay includes requests for the Cherokee Point and Tupperware Island Conservation Areas.

Overall, this Fund increased 16.99%, or \$360,502, from the FY17 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 acquire environmentally significant lands for preservation and protection. On July 11, 2016, the Board adopted Ordinance No. 2016-23 which amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple funds. Fund 125 is for maintenance, and Funds 201, 234 and 238 for debt service. The millage rates that fund these services are comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. 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 proposed at 0.0500 which is unchanged from FY17. Funding for FY18 also includes the Fund Balance from Fund 124 – Environmental Land Acquisition.

## 125-ENVIRONMENTAL LAND MAINTENANCE

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	618,253	1,054,870	1,054,870	651,817	1,152,459	97,589
PY Delinquent Ad Valorem Tax	301	0	0	1,017	0	0
Miscellaneous Revenues	11,530	0	200,000	223,009	11,000	11,000
Less 5% Statutory Reduction	0	-52,744	-52,744	0	-58,173	-5,429
Transfers In	0	0	294,112	196,075	0	0
Other Sources	3,050	0	0	0	0	0
Fund Balance	0	1,120,242	1,353,035	0	1,377,584	257,342
<b>Total</b>	<b>633,133</b>	<b>2,122,368</b>	<b>2,849,273</b>	<b>1,071,918</b>	<b>2,482,870</b>	<b>360,502</b>
<b>Expenditures</b>						
Personal Services	0	0	282,460	205,947	287,233	287,233
Operating Expenses	201,750	306,470	317,914	162,186	390,859	84,389
Capital Outlay	1,112,336	1,523,083	1,970,632	715,251	245,000	-1,278,083
Transfers Out	28,931	38,197	38,658	28,651	197,841	159,644
Reserves - Operating	0	86,605	77,226	0	241,660	155,055
Reserves - Capital	0	-8,918	0	0	0	8,918
Reserves - Stability	0	176,931	162,383	0	1,120,277	943,346
<b>Total</b>	<b>1,343,017</b>	<b>2,122,368</b>	<b>2,849,273</b>	<b>1,112,035</b>	<b>2,482,870</b>	<b>360,502</b>

**1400 - COMMUNITY DEVELOPMENT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,109,596	1,518,583	1,965,924	710,543	245,000	-1,273,583
<b>Capital Outlay:</b>	<b>\$1,109,596</b>	<b>\$1,518,583</b>	<b>\$1,965,924</b>	<b>\$710,543</b>	<b>\$245,000</b>	<b>-\$1,273,583</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,109,596</b>	<b>\$1,518,583</b>	<b>\$1,965,924</b>	<b>\$710,543</b>	<b>\$245,000</b>	<b>-\$1,273,583</b>

## 1429 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	0	203,616	134,068	203,614	203,614
5130001 - Vacancy Factor	0	0	-3,563	0	-3,561	-3,561
5140000 - Overtime	0	0	0	116	0	0
5150300 - Class C Meals	0	0	0	6	0	0
5160000 - Compensated Annual Leave	0	0	0	6,032	0	0
5160020 - Compensated Admin Leave	0	0	0	993	0	0
5170000 - Compensated Sick Leave	0	0	0	5,612	0	0
5210000 - Fica Taxes	0	0	15,579	10,804	15,579	15,579
5220000 - Retirement Contributions	0	0	15,312	11,036	16,124	16,124
5230000 - Health Insurance	0	0	44,862	32,360	48,187	48,187
5231000 - Life Insurance	0	0	192	181	193	193
5232000 - Dental Insurance	0	0	1,305	928	1,305	1,305
5233000 - Lt Disability Insurance	0	0	335	242	333	333
5233100 - St Disability Insurance	0	0	450	447	451	451
5240000 - Workers' Compensation	0	0	4,372	3,122	5,008	5,008
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$282,460</b>	<b>\$205,947</b>	<b>\$287,233</b>	<b>\$287,233</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	12,000	12,000	5,880	0	-12,000
5312000 - Tax Collector Fees	12,422	17,800	17,800	21,402	17,800	0
5340000 - Other Contractual Services	22,977	30,910	31,310	19,488	44,708	13,798
5400000 - Travel And Per Diem	7	0	1,700	1,765	2,395	2,395
5410000 - Communications	2,569	2,449	2,449	1,794	3,132	683
5420000 - Freight & Postage Services	21	0	0	0	0	0
5430000 - Utility Services	2,706	4,820	4,820	1,718	4,066	-754
5440000 - Rentals And Leases	1,851	2,500	2,500	2,375	1,500	-1,000
5450000 - Insurance	0	0	4,731	4,731	4,919	4,919
5460000 - Repair & Maintenance Svcs	148,934	216,885	216,885	91,636	287,357	70,472
5462000 - Rep & Maint-automotive	291	1,200	1,200	471	1,200	0
5470000 - Printing And Binding	0	0	0	0	1,500	1,500
5490000 - Oth Current Chgs & Obligations	280	2,400	2,400	0	2,740	340
5490501 - OH-Workers' Compensation	0	0	1,214	1,214	1,116	1,116
5490502 - OH-Property & Liability Insuranc	0	0	718	718	969	969
5490503 - OH-Dental Insurance	0	0	226	226	207	207
5490504 - OH-Health Insurance	0	0	978	978	898	898
5490505 - OH-Life/AD&D, STD, LTD	0	0	535	535	488	488
5520000 - Operating Supplies	3,393	6,000	6,000	1,929	6,000	0
5521000 - Gas & Oil	1,448	2,576	2,576	742	1,784	-792
5522000 - Chemicals	1,687	2,500	2,500	2,495	2,500	0
5525000 - Tools	2,953	3,100	2,892	1,145	3,100	0
5540000 - Books,pubs,subs & Membership	0	0	150	163	150	150
5550000 - Training	210	1,330	2,330	780	2,330	1,000
<b>Operating Expenses:</b>	<b>\$201,750</b>	<b>\$306,470</b>	<b>\$317,914</b>	<b>\$162,186</b>	<b>\$390,859</b>	<b>\$84,389</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	2,740	4,500	4,708	4,708	0	-4,500
<b>Capital Outlay:</b>	<b>\$2,740</b>	<b>\$4,500</b>	<b>\$4,708</b>	<b>\$4,708</b>	<b>\$0</b>	<b>-\$4,500</b>



**1429 - ENVIRONMENTAL LAND MAINTENANCE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	10,159	18,181	18,181	13,636	116,271	98,090
5910234 - Tran Out-environm Land Acq	0	0	0	0	319	319
5910510 - Tran Out Fleet	0	0	461	0	0	0
5910704 - Transfers out-Property Appr	18,772	20,016	20,016	15,016	81,251	61,235
<b>Transfers Out:</b>	<b>\$28,931</b>	<b>\$38,197</b>	<b>\$38,658</b>	<b>\$28,651</b>	<b>\$197,841</b>	<b>\$159,644</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	55,958	55,497	0	129,567	73,609
5990020 - Reserve For Contingency	0	30,647	21,729	0	112,093	81,446
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$86,605</b>	<b>\$77,226</b>	<b>\$0</b>	<b>\$241,660</b>	<b>\$155,055</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	-8,918	0	0	0	8,918
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>-\$8,918</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,918</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	176,931	162,383	0	1,120,277	943,346
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$176,931</b>	<b>\$162,383</b>	<b>\$0</b>	<b>\$1,120,277</b>	<b>\$943,346</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$233,421</b>	<b>\$603,785</b>	<b>\$883,349</b>	<b>\$401,491</b>	<b>\$2,237,870</b>	<b>\$1,634,085</b>

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## FUND 128 - SUBDIVISION POND MAINTENANCE MSBU

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### TRENDS & ISSUES

The Board is authorized to create 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 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 MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Fund 128 includes 64 MSBUs to which funding will be provided to cover the costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit.

### REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving similar 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, Fund Balance is used to support services provided.

## 128-SUBDIVISION POND MSBU

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	460,724	670,005	670,005	646,966	690,652	20,647
Miscellaneous Revenues	3,712	0	0	3,846	0	0
Less 5% Statutory Reduction	0	-33,497	-33,497	0	-34,532	-1,035
Transfers In	249	0	0	0	0	0
Fund Balance	0	224,914	326,501	0	229,340	4,426
<b>Total</b>	<b>464,685</b>	<b>861,422</b>	<b>963,009</b>	<b>650,812</b>	<b>885,460</b>	<b>24,038</b>
<b>Expenditures</b>						
Operating Expenses	375,659	726,289	827,876	309,411	744,690	18,401
Transfers Out	136,172	135,133	135,133	101,350	140,770	5,637
<b>Total</b>	<b>511,831</b>	<b>861,422</b>	<b>963,009</b>	<b>410,760</b>	<b>885,460</b>	<b>24,038</b>

**9204 - AMBERLEY PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	58	202	202	195	202	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,491	8,556	9,154	1,683	13,433	4,877
<b>Operating Expenses:</b>	<b>\$2,652</b>	<b>\$8,816</b>	<b>\$9,414</b>	<b>\$1,936</b>	<b>\$13,691</b>	<b>\$4,875</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	588	645	645	484	645	0
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$736</b>	<b>\$793</b>	<b>\$793</b>	<b>\$595</b>	<b>\$793</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,388</b>	<b>\$9,609</b>	<b>\$10,207</b>	<b>\$2,531</b>	<b>\$14,484</b>	<b>\$4,875</b>

**9208 - TURNBERRY RESERVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	8,605	8,677	0	0	-8,605
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$8,605</b>	<b>\$8,677</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$8,605</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$8,605</b>	<b>\$8,677</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$8,605</b>

**9212 - LIVE OAK SPRINGS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	100	73	73	71	82	9
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,701	4,282	5,283	1,468	4,353	71
<b>Operating Expenses:</b>	<b>\$2,904</b>	<b>\$4,413</b>	<b>\$5,414</b>	<b>\$1,597</b>	<b>\$4,491</b>	<b>\$78</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,163	723	723	542	730	7
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,606</b>	<b>\$1,166</b>	<b>\$1,166</b>	<b>\$875</b>	<b>\$1,173</b>	<b>\$7</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,510</b>	<b>\$5,579</b>	<b>\$6,580</b>	<b>\$2,471</b>	<b>\$5,664</b>	<b>\$85</b>

**9214 - ORANGE VISTA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	118	107	107	103	107	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	3,570	6,197	7,407	2,278	6,688	491
<b>Operating Expenses:</b>	<b>\$3,791</b>	<b>\$6,362</b>	<b>\$7,572</b>	<b>\$2,439</b>	<b>\$6,851</b>	<b>\$489</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,285	950	950	713	951	1
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,728</b>	<b>\$1,393</b>	<b>\$1,393</b>	<b>\$1,045</b>	<b>\$1,394</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,519</b>	<b>\$7,755</b>	<b>\$8,965</b>	<b>\$3,484</b>	<b>\$8,245</b>	<b>\$490</b>

**9217 - HIDDEN PINES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	42	43	43	42	43	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,208	2,974	3,557	618	3,107	133
<b>Operating Expenses:</b>	<b>\$1,353</b>	<b>\$3,075</b>	<b>\$3,658</b>	<b>\$717</b>	<b>\$3,206</b>	<b>\$131</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	388	321	321	241	321	0
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$683</b>	<b>\$616</b>	<b>\$616</b>	<b>\$462</b>	<b>\$616</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,036</b>	<b>\$3,691</b>	<b>\$4,274</b>	<b>\$1,179</b>	<b>\$3,822</b>	<b>\$131</b>



**9219 - PARKWAY PLAZA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	50	4	4	4	18	14
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	832	1,832	2,538	480	1,833	1
<b>Operating Expenses:</b>	<b>\$985</b>	<b>\$1,894</b>	<b>\$2,600</b>	<b>\$542</b>	<b>\$1,907</b>	<b>\$13</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	295	218	218	164	215	-3
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$443</b>	<b>\$366</b>	<b>\$366</b>	<b>\$275</b>	<b>\$363</b>	<b>-\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,428</b>	<b>\$2,260</b>	<b>\$2,966</b>	<b>\$817</b>	<b>\$2,270</b>	<b>\$10</b>

**9220 - CJ'S LANDING MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	41	44	44	43	44	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,205	3,720	4,689	615	3,785	65
<b>Operating Expenses:</b>	<b>\$1,349</b>	<b>\$3,822</b>	<b>\$4,791</b>	<b>\$716</b>	<b>\$3,885</b>	<b>\$63</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	387	320	320	240	320	0
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$830</b>	<b>\$763</b>	<b>\$763</b>	<b>\$572</b>	<b>\$763</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,179</b>	<b>\$4,585</b>	<b>\$5,554</b>	<b>\$1,288</b>	<b>\$4,648</b>	<b>\$63</b>

**9221 - HAMMOCK POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	170	109	109	103	154	45
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	4,548	7,002	8,658	2,608	7,162	160
<b>Operating Expenses:</b>	<b>\$4,820</b>	<b>\$7,169</b>	<b>\$8,825</b>	<b>\$2,769</b>	<b>\$7,372</b>	<b>\$203</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,167	1,227	1,227	920	1,248	21
5910102 - Tran Out-transportation Trust	296	296	296	222	296	0
<b>Transfers Out:</b>	<b>\$2,463</b>	<b>\$1,523</b>	<b>\$1,523</b>	<b>\$1,142</b>	<b>\$1,544</b>	<b>\$21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,283</b>	<b>\$8,692</b>	<b>\$10,348</b>	<b>\$3,911</b>	<b>\$8,916</b>	<b>\$224</b>

**9222 - INDIAN POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	487	463	463	448	463	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	16,267	20,337	22,737	11,616	20,589	252
<b>Operating Expenses:</b>	<b>\$16,857</b>	<b>\$20,858</b>	<b>\$23,258</b>	<b>\$12,122</b>	<b>\$21,108</b>	<b>\$250</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	5,760	4,260	4,260	3,195	4,255	-5
5910102 - Tran Out-transportation Trust	593	593	593	445	593	0
<b>Transfers Out:</b>	<b>\$6,353</b>	<b>\$4,853</b>	<b>\$4,853</b>	<b>\$3,640</b>	<b>\$4,848</b>	<b>-\$5</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$23,210</b>	<b>\$25,711</b>	<b>\$28,111</b>	<b>\$15,761</b>	<b>\$25,956</b>	<b>\$245</b>

**9223 - MORNINGSIDE VILLAGE MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	197	246	246	240	246	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	8,226	9,957	11,082	5,000	10,256	299
<b>Operating Expenses:</b>	<b>\$8,526</b>	<b>\$10,261</b>	<b>\$11,386</b>	<b>\$5,298</b>	<b>\$10,558</b>	<b>\$297</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,365	2,245	2,245	1,684	2,218	-27
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$2,513</b>	<b>\$2,393</b>	<b>\$2,393</b>	<b>\$1,795</b>	<b>\$2,366</b>	<b>-\$27</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,039</b>	<b>\$12,654</b>	<b>\$13,779</b>	<b>\$7,092</b>	<b>\$12,924</b>	<b>\$270</b>

**9229 - REGAL OAK SHORES UNT VIII**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	117	109	109	106	109	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	3,828	5,609	6,953	2,151	5,646	37
<b>Operating Expenses:</b>	<b>\$4,049</b>	<b>\$5,776</b>	<b>\$7,120</b>	<b>\$2,315</b>	<b>\$5,811</b>	<b>\$35</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,230	1,012	1,012	759	1,005	-7
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,525</b>	<b>\$1,307</b>	<b>\$1,307</b>	<b>\$980</b>	<b>\$1,300</b>	<b>-\$7</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,574</b>	<b>\$7,083</b>	<b>\$8,427</b>	<b>\$3,295</b>	<b>\$7,111</b>	<b>\$28</b>

**9243 - HILLIARD PLACE MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	16	57	57	55	57	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,168	2,135	3,334	702	3,582	1,447
<b>Operating Expenses:</b>	<b>\$1,287</b>	<b>\$2,250</b>	<b>\$3,449</b>	<b>\$815</b>	<b>\$3,695</b>	<b>\$1,445</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	311	298	298	224	329	31
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$459</b>	<b>\$446</b>	<b>\$446</b>	<b>\$335</b>	<b>\$477</b>	<b>\$31</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,746</b>	<b>\$2,696</b>	<b>\$3,895</b>	<b>\$1,149</b>	<b>\$4,172</b>	<b>\$1,476</b>

**9247 - EAGLE TRACE MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	96	94	94	91	94	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	3,374	5,098	5,979	1,976	5,297	199
<b>Operating Expenses:</b>	<b>\$3,573</b>	<b>\$5,250</b>	<b>\$6,131</b>	<b>\$2,125</b>	<b>\$5,447</b>	<b>\$197</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,117	826	826	620	820	-6
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,412</b>	<b>\$1,121</b>	<b>\$1,121</b>	<b>\$841</b>	<b>\$1,115</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,985</b>	<b>\$6,371</b>	<b>\$7,252</b>	<b>\$2,966</b>	<b>\$6,562</b>	<b>\$191</b>



**9249 - ADRIANE PARK MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	42	55	55	53	55	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,471	3,293	3,876	909	3,400	107
<b>Operating Expenses:</b>	<b>\$1,616</b>	<b>\$3,406</b>	<b>\$3,989</b>	<b>\$1,020</b>	<b>\$3,511</b>	<b>\$105</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	409	404	404	303	426	22
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$704</b>	<b>\$699</b>	<b>\$699</b>	<b>\$524</b>	<b>\$721</b>	<b>\$22</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,320</b>	<b>\$4,105</b>	<b>\$4,688</b>	<b>\$1,544</b>	<b>\$4,232</b>	<b>\$127</b>

**9254 - COUNTRY CROSSING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	35	57	57	55	69	12
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,838	3,249	3,764	1,492	3,324	75
<b>Operating Expenses:</b>	<b>\$1,976</b>	<b>\$3,364</b>	<b>\$3,879</b>	<b>\$1,605</b>	<b>\$3,449</b>	<b>\$85</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	535	498	498	374	509	11
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$683</b>	<b>\$646</b>	<b>\$646</b>	<b>\$485</b>	<b>\$657</b>	<b>\$11</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,659</b>	<b>\$4,010</b>	<b>\$4,525</b>	<b>\$2,089</b>	<b>\$4,106</b>	<b>\$96</b>

**9255 - COUNTRY GREEN**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	108	123	123	120	165	42
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	4,349	7,009	8,767	3,136	8,855	1,846
<b>Operating Expenses:</b>	<b>\$4,559</b>	<b>\$7,190</b>	<b>\$8,948</b>	<b>\$3,315</b>	<b>\$9,076</b>	<b>\$1,886</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,556	1,150	1,150	863	1,142	-8
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,999</b>	<b>\$1,593</b>	<b>\$1,593</b>	<b>\$1,195</b>	<b>\$1,585</b>	<b>-\$8</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,558</b>	<b>\$8,783</b>	<b>\$10,541</b>	<b>\$4,509</b>	<b>\$10,661</b>	<b>\$1,878</b>

**9256 - HAMILTON'S RESERVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	65	65	65	62	79	14
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,467	3,539	4,269	1,623	3,599	60
<b>Operating Expenses:</b>	<b>\$2,635</b>	<b>\$3,662</b>	<b>\$4,392</b>	<b>\$1,744</b>	<b>\$3,734</b>	<b>\$72</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	893	661	661	496	664	3
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$1,041</b>	<b>\$809</b>	<b>\$809</b>	<b>\$607</b>	<b>\$812</b>	<b>\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,676</b>	<b>\$4,471</b>	<b>\$5,201</b>	<b>\$2,350</b>	<b>\$4,546</b>	<b>\$75</b>

**9257 - HYDE PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	32	25	25	24	31	6
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,087	2,091	2,589	679	2,100	9
<b>Operating Expenses:</b>	<b>\$1,222</b>	<b>\$2,174</b>	<b>\$2,672</b>	<b>\$761</b>	<b>\$2,187</b>	<b>\$13</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	387	286	286	215	283	-3
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$535</b>	<b>\$434</b>	<b>\$434</b>	<b>\$326</b>	<b>\$431</b>	<b>-\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,757</b>	<b>\$2,608</b>	<b>\$3,106</b>	<b>\$1,086</b>	<b>\$2,618</b>	<b>\$10</b>

**9258 - I-HOP**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	45	19	19	18	41	22
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,248	1,498	2,061	768	1,504	6
<b>Operating Expenses:</b>	<b>\$1,396</b>	<b>\$1,575</b>	<b>\$2,138</b>	<b>\$844</b>	<b>\$1,601</b>	<b>\$26</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	443	327	327	245	323	-4
<b>Transfers Out:</b>	<b>\$443</b>	<b>\$327</b>	<b>\$327</b>	<b>\$245</b>	<b>\$323</b>	<b>-\$4</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,839</b>	<b>\$1,902</b>	<b>\$2,465</b>	<b>\$1,090</b>	<b>\$1,924</b>	<b>\$22</b>

**9260 - MORELAND ESTATE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	103	18	18	17	39	21
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,865	3,377	4,719	1,244	3,457	80
<b>Operating Expenses:</b>	<b>\$2,071</b>	<b>\$3,453</b>	<b>\$4,795</b>	<b>\$1,319</b>	<b>\$3,552</b>	<b>\$99</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,376	506	506	380	517	11
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$1,524</b>	<b>\$654</b>	<b>\$654</b>	<b>\$491</b>	<b>\$665</b>	<b>\$11</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,595</b>	<b>\$4,107</b>	<b>\$5,449</b>	<b>\$1,809</b>	<b>\$4,217</b>	<b>\$110</b>

**9261 - NARCOOSSEE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	26	20	20	19	27	7
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,104	2,110	2,693	573	2,118	8
<b>Operating Expenses:</b>	<b>\$1,233</b>	<b>\$2,188</b>	<b>\$2,771</b>	<b>\$650</b>	<b>\$2,201</b>	<b>\$13</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	578	291	291	218	288	-3
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$726</b>	<b>\$439</b>	<b>\$439</b>	<b>\$329</b>	<b>\$436</b>	<b>-\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,959</b>	<b>\$2,627</b>	<b>\$3,210</b>	<b>\$979</b>	<b>\$2,637</b>	<b>\$10</b>



**9262 - NEPTUNE SHORES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	91	4	4	4	24	20
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,170	2,919	4,340	630	2,921	2
<b>Operating Expenses:</b>	<b>\$1,364</b>	<b>\$2,981</b>	<b>\$4,402</b>	<b>\$692</b>	<b>\$3,001</b>	<b>\$20</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,213	386	386	290	380	-6
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$1,361</b>	<b>\$534</b>	<b>\$534</b>	<b>\$401</b>	<b>\$528</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,725</b>	<b>\$3,515</b>	<b>\$4,936</b>	<b>\$1,092</b>	<b>\$3,529</b>	<b>\$14</b>

**9263 - OAK POINTE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	54	53	53	51	53	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,701	1,955	3,236	1,055	3,052	1,097
<b>Operating Expenses:</b>	<b>\$1,859</b>	<b>\$2,066</b>	<b>\$3,347</b>	<b>\$1,164</b>	<b>\$3,161</b>	<b>\$1,095</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	605	447	447	335	441	-6
<b>Transfers Out:</b>	<b>\$605</b>	<b>\$447</b>	<b>\$447</b>	<b>\$335</b>	<b>\$441</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,464</b>	<b>\$2,513</b>	<b>\$3,794</b>	<b>\$1,499</b>	<b>\$3,602</b>	<b>\$1,089</b>

**9264 - PEBBLE POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	459	406	406	388	403	-3
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	15,892	17,597	19,575	9,792	18,448	851
<b>Operating Expenses:</b>	<b>\$16,455</b>	<b>\$18,061</b>	<b>\$20,039</b>	<b>\$10,238</b>	<b>\$18,907</b>	<b>\$846</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	5,748	3,705	3,705	2,779	3,741	36
5910102 - Tran Out-transportation Trust	297	297	297	223	297	0
<b>Transfers Out:</b>	<b>\$6,045</b>	<b>\$4,002</b>	<b>\$4,002</b>	<b>\$3,002</b>	<b>\$4,038</b>	<b>\$36</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$22,500</b>	<b>\$22,063</b>	<b>\$24,041</b>	<b>\$13,240</b>	<b>\$22,945</b>	<b>\$882</b>

**9265 - PLEASANT HILL LAKES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	61	56	56	54	56	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,080	3,079	3,641	1,280	3,176	97
<b>Operating Expenses:</b>	<b>\$2,244</b>	<b>\$3,193</b>	<b>\$3,755</b>	<b>\$1,392</b>	<b>\$3,288</b>	<b>\$95</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	738	546	546	410	536	-10
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$886</b>	<b>\$694</b>	<b>\$694</b>	<b>\$521</b>	<b>\$684</b>	<b>-\$10</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,130</b>	<b>\$3,887</b>	<b>\$4,449</b>	<b>\$1,913</b>	<b>\$3,972</b>	<b>\$85</b>

**9267 - STEEPLECHASE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	128	128	128	124	128	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	4,628	5,953	7,165	2,848	6,204	251
<b>Operating Expenses:</b>	<b>\$4,859</b>	<b>\$6,139</b>	<b>\$7,351</b>	<b>\$3,030</b>	<b>\$6,388</b>	<b>\$249</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,642	1,214	1,214	911	1,195	-19
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$1,790</b>	<b>\$1,362</b>	<b>\$1,362</b>	<b>\$1,022</b>	<b>\$1,343</b>	<b>-\$19</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,649</b>	<b>\$7,501</b>	<b>\$8,713</b>	<b>\$4,052</b>	<b>\$7,731</b>	<b>\$230</b>

**9270 - SYLVAN LAKE MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	115	85	85	83	99	14
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	3,822	4,072	4,623	2,352	4,074	2
<b>Operating Expenses:</b>	<b>\$4,040</b>	<b>\$4,215</b>	<b>\$4,766</b>	<b>\$2,493</b>	<b>\$4,229</b>	<b>\$14</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,356	1,003	1,003	752	987	-16
<b>Transfers Out:</b>	<b>\$1,356</b>	<b>\$1,003</b>	<b>\$1,003</b>	<b>\$752</b>	<b>\$987</b>	<b>-\$16</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,396</b>	<b>\$5,218</b>	<b>\$5,769</b>	<b>\$3,245</b>	<b>\$5,216</b>	<b>-\$2</b>

**9274 - WINWARD CAY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	84	73	73	71	74	1
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,674	4,766	5,718	1,654	4,824	58
<b>Operating Expenses:</b>	<b>\$2,861</b>	<b>\$4,897</b>	<b>\$5,849</b>	<b>\$1,783</b>	<b>\$4,954</b>	<b>\$57</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	963	713	713	535	715	2
5910102 - Tran Out-transportation Trust	296	296	296	222	296	0
<b>Transfers Out:</b>	<b>\$1,259</b>	<b>\$1,009</b>	<b>\$1,009</b>	<b>\$757</b>	<b>\$1,011</b>	<b>\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,120</b>	<b>\$5,906</b>	<b>\$6,858</b>	<b>\$2,540</b>	<b>\$5,965</b>	<b>\$59</b>

### 9276 - JOHNSON'S LANDING

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	14	55	55	53	41	-14
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,079	2,082	3,399	512	3,187	1,105
<b>Operating Expenses:</b>	<b>\$1,195</b>	<b>\$2,195</b>	<b>\$3,512</b>	<b>\$623</b>	<b>\$3,284</b>	<b>\$1,089</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	292	284	284	213	280	-4
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$440</b>	<b>\$432</b>	<b>\$432</b>	<b>\$324</b>	<b>\$428</b>	<b>-\$4</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,635</b>	<b>\$2,627</b>	<b>\$3,944</b>	<b>\$947</b>	<b>\$3,712</b>	<b>\$1,085</b>



**9277 - MONICA TERRACE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	89	88	88	85	88	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,733	4,991	6,377	1,655	5,219	228
<b>Operating Expenses:</b>	<b>\$2,924</b>	<b>\$5,137</b>	<b>\$6,523</b>	<b>\$1,798</b>	<b>\$5,363</b>	<b>\$226</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,123	831	831	623	831	0
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,418</b>	<b>\$1,126</b>	<b>\$1,126</b>	<b>\$845</b>	<b>\$1,126</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,342</b>	<b>\$6,263</b>	<b>\$7,649</b>	<b>\$2,642</b>	<b>\$6,489</b>	<b>\$226</b>

**9278 - WINDMILL POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	528	560	560	541	622	62
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	20,332	27,798	31,053	14,750	28,091	293
<b>Operating Expenses:</b>	<b>\$20,964</b>	<b>\$28,416</b>	<b>\$31,671</b>	<b>\$15,349</b>	<b>\$28,769</b>	<b>\$353</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	7,299	5,397	5,397	4,048	5,384	-13
5910102 - Tran Out-transportation Trust	1,037	1,037	1,037	778	1,037	0
<b>Transfers Out:</b>	<b>\$8,336</b>	<b>\$6,434</b>	<b>\$6,434</b>	<b>\$4,826</b>	<b>\$6,421</b>	<b>-\$13</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$29,300</b>	<b>\$34,850</b>	<b>\$38,105</b>	<b>\$20,175</b>	<b>\$35,190</b>	<b>\$340</b>

**9280 - WHISPERING OAKS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	42	39	39	38	39	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,170	2,410	3,010	920	2,491	81
<b>Operating Expenses:</b>	<b>\$1,315</b>	<b>\$2,507</b>	<b>\$3,107</b>	<b>\$1,016</b>	<b>\$2,586</b>	<b>\$79</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	370	370	278	385	15
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$648</b>	<b>\$518</b>	<b>\$518</b>	<b>\$389</b>	<b>\$533</b>	<b>\$15</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,963</b>	<b>\$3,025</b>	<b>\$3,625</b>	<b>\$1,404</b>	<b>\$3,119</b>	<b>\$94</b>

**9283 - BRIGHTON PLACE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	51	77	77	74	77	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,697	2,952	5,283	936	5,768	2,816
<b>Operating Expenses:</b>	<b>\$1,851</b>	<b>\$3,087</b>	<b>\$5,418</b>	<b>\$1,068</b>	<b>\$5,901</b>	<b>\$2,814</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	698	414	414	311	417	3
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$846</b>	<b>\$562</b>	<b>\$562</b>	<b>\$422</b>	<b>\$565</b>	<b>\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,697</b>	<b>\$3,649</b>	<b>\$5,980</b>	<b>\$1,489</b>	<b>\$6,466</b>	<b>\$2,817</b>

**9284 - PINE GROVE ESTATES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	5	29	29	28	29	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,040	2,040	2,436	480	2,097	57
<b>Operating Expenses:</b>	<b>\$1,148</b>	<b>\$2,127</b>	<b>\$2,523</b>	<b>\$566</b>	<b>\$2,182</b>	<b>\$55</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	277	273	273	205	268	-5
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$425</b>	<b>\$421</b>	<b>\$421</b>	<b>\$316</b>	<b>\$416</b>	<b>-\$5</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,573</b>	<b>\$2,548</b>	<b>\$2,944</b>	<b>\$882</b>	<b>\$2,598</b>	<b>\$50</b>

**9290 - SARATOGA PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	128	135	135	130	135	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	4,044	8,439	10,086	2,571	9,412	973
<b>Operating Expenses:</b>	<b>\$4,275</b>	<b>\$8,632</b>	<b>\$10,279</b>	<b>\$2,760</b>	<b>\$9,603</b>	<b>\$971</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,365	1,112	1,112	834	1,113	1
5910102 - Tran Out-transportation Trust	591	591	591	443	590	-1
<b>Transfers Out:</b>	<b>\$1,956</b>	<b>\$1,703</b>	<b>\$1,703</b>	<b>\$1,277</b>	<b>\$1,703</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,231</b>	<b>\$10,335</b>	<b>\$11,982</b>	<b>\$4,037</b>	<b>\$11,306</b>	<b>\$971</b>

**9292 - LOST LAKE ESTATES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	20	56	56	53	56	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,090	2,094	3,300	521	3,774	1,680
<b>Operating Expenses:</b>	<b>\$1,213</b>	<b>\$2,208</b>	<b>\$3,414</b>	<b>\$632</b>	<b>\$3,886</b>	<b>\$1,678</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	296	287	287	215	284	-3
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$444</b>	<b>\$435</b>	<b>\$435</b>	<b>\$326</b>	<b>\$432</b>	<b>-\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,657</b>	<b>\$2,643</b>	<b>\$3,849</b>	<b>\$959</b>	<b>\$4,318</b>	<b>\$1,675</b>

**9293 - HUNTERS RIDGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	95	135	135	133	135	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	4,290	6,109	6,953	2,474	6,692	583
<b>Operating Expenses:</b>	<b>\$4,488</b>	<b>\$6,302</b>	<b>\$7,146</b>	<b>\$2,665</b>	<b>\$6,883</b>	<b>\$581</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,142	1,117	1,117	838	1,102	-15
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,437</b>	<b>\$1,412</b>	<b>\$1,412</b>	<b>\$1,059</b>	<b>\$1,397</b>	<b>-\$15</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,925</b>	<b>\$7,714</b>	<b>\$8,558</b>	<b>\$3,724</b>	<b>\$8,280</b>	<b>\$566</b>



### 9297 - ROLLING HILLS ESTATES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	192	188	188	182	188	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	7,097	8,552	9,633	4,599	8,727	175
<b>Operating Expenses:</b>	<b>\$7,392</b>	<b>\$8,798</b>	<b>\$9,879</b>	<b>\$4,839</b>	<b>\$8,971</b>	<b>\$173</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,555	1,889	1,889	1,417	1,903	14
<b>Transfers Out:</b>	<b>\$2,555</b>	<b>\$1,889</b>	<b>\$1,889</b>	<b>\$1,417</b>	<b>\$1,903</b>	<b>\$14</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,947</b>	<b>\$10,687</b>	<b>\$11,768</b>	<b>\$6,256</b>	<b>\$10,874</b>	<b>\$187</b>

**9300 - FRYER OAKS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	6	33	33	32	34	1
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,040	2,039	2,524	520	2,041	2
<b>Operating Expenses:</b>	<b>\$1,149</b>	<b>\$2,130</b>	<b>\$2,615</b>	<b>\$610</b>	<b>\$2,131</b>	<b>\$1</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	184	273	273	205	268	-5
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$332</b>	<b>\$421</b>	<b>\$421</b>	<b>\$316</b>	<b>\$416</b>	<b>-\$5</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,481</b>	<b>\$2,551</b>	<b>\$3,036</b>	<b>\$926</b>	<b>\$2,547</b>	<b>-\$4</b>

**9302 - HICKORY HOLLOW**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	59	125	125	120	133	8
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	4,715	6,816	7,872	2,774	6,891	75
<b>Operating Expenses:</b>	<b>\$4,877</b>	<b>\$6,999</b>	<b>\$8,055</b>	<b>\$2,952</b>	<b>\$7,080</b>	<b>\$81</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,506	1,250	1,250	938	1,251	1
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,801</b>	<b>\$1,545</b>	<b>\$1,545</b>	<b>\$1,159</b>	<b>\$1,546</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,678</b>	<b>\$8,544</b>	<b>\$9,600</b>	<b>\$4,111</b>	<b>\$8,626</b>	<b>\$82</b>

**9303 - CHISHOLM ESTATES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	60	34	34	32	45	11
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,631	2,834	3,606	1,004	2,907	73
<b>Operating Expenses:</b>	<b>\$1,794</b>	<b>\$2,926</b>	<b>\$3,698</b>	<b>\$1,094</b>	<b>\$3,008</b>	<b>\$82</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	828	442	442	332	453	11
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$976</b>	<b>\$590</b>	<b>\$590</b>	<b>\$443</b>	<b>\$601</b>	<b>\$11</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,770</b>	<b>\$3,516</b>	<b>\$4,288</b>	<b>\$1,537</b>	<b>\$3,609</b>	<b>\$93</b>

**9304 - FISH LAKE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	56	79	79	76	79	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,114	3,883	4,306	1,500	4,475	592
<b>Operating Expenses:</b>	<b>\$2,273</b>	<b>\$4,020</b>	<b>\$4,443</b>	<b>\$1,633</b>	<b>\$4,610</b>	<b>\$590</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	540	573	573	430	590	17
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$688</b>	<b>\$721</b>	<b>\$721</b>	<b>\$541</b>	<b>\$738</b>	<b>\$17</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,961</b>	<b>\$4,741</b>	<b>\$5,164</b>	<b>\$2,174</b>	<b>\$5,348</b>	<b>\$607</b>

**9306 - VILLAGIO**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	3,311	3,339	0	0	-3,311
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$3,311</b>	<b>\$3,339</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,311</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$3,311</b>	<b>\$3,339</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,311</b>

**9307 - NORTH SHORE VILLAGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	133	117	117	109	117	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,834	6,748	8,224	1,991	6,750	2
<b>Operating Expenses:</b>	<b>\$3,070</b>	<b>\$6,923</b>	<b>\$8,399</b>	<b>\$2,158</b>	<b>\$6,923</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,715	1,371	1,371	1,028	818	-553
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$1,863</b>	<b>\$1,519</b>	<b>\$1,519</b>	<b>\$1,139</b>	<b>\$966</b>	<b>-\$553</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,933</b>	<b>\$8,442</b>	<b>\$9,918</b>	<b>\$3,297</b>	<b>\$7,889</b>	<b>-\$553</b>

**9309 - LEGACY PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	38	68	68	65	89	21
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,825	6,789	9,086	1,031	6,931	142
<b>Operating Expenses:</b>	<b>\$2,966</b>	<b>\$6,915</b>	<b>\$9,212</b>	<b>\$1,154</b>	<b>\$7,076</b>	<b>\$161</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,368	909	909	682	930	21
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,811</b>	<b>\$1,352</b>	<b>\$1,352</b>	<b>\$1,014</b>	<b>\$1,373</b>	<b>\$21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,777</b>	<b>\$8,267</b>	<b>\$10,564</b>	<b>\$2,168</b>	<b>\$8,449</b>	<b>\$182</b>



**9311 - SOUTHPORT BAY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	152	147	147	141	170	23
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	5,149	8,178	9,808	3,145	8,280	102
<b>Operating Expenses:</b>	<b>\$5,404</b>	<b>\$8,383</b>	<b>\$10,013</b>	<b>\$3,344</b>	<b>\$8,506</b>	<b>\$123</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,828	1,352	1,352	1,014	1,356	4
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$2,271</b>	<b>\$1,795</b>	<b>\$1,795</b>	<b>\$1,346</b>	<b>\$1,799</b>	<b>\$4</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,675</b>	<b>\$10,178</b>	<b>\$11,808</b>	<b>\$4,690</b>	<b>\$10,305</b>	<b>\$127</b>

**9325 - HERITAGE KEY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	134	235	235	232	235	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	5,663	8,878	12,692	3,467	14,376	5,498
<b>Operating Expenses:</b>	<b>\$5,900</b>	<b>\$9,171</b>	<b>\$12,985</b>	<b>\$3,758</b>	<b>\$14,667</b>	<b>\$5,496</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,608	1,496	1,496	1,122	1,499	3
5910102 - Tran Out-transportation Trust	446	446	446	335	446	0
<b>Transfers Out:</b>	<b>\$2,054</b>	<b>\$1,942</b>	<b>\$1,942</b>	<b>\$1,457</b>	<b>\$1,945</b>	<b>\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,954</b>	<b>\$11,113</b>	<b>\$14,927</b>	<b>\$5,214</b>	<b>\$16,612</b>	<b>\$5,499</b>

**9332 - SILVERLAKE ESTATES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	55	64	64	63	64	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,398	2,419	4,179	862	4,254	1,835
<b>Operating Expenses:</b>	<b>\$1,556</b>	<b>\$2,541</b>	<b>\$4,301</b>	<b>\$982</b>	<b>\$4,374</b>	<b>\$1,833</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	364	372	372	279	431	59
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$512</b>	<b>\$520</b>	<b>\$520</b>	<b>\$390</b>	<b>\$579</b>	<b>\$59</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,068</b>	<b>\$3,061</b>	<b>\$4,821</b>	<b>\$1,372</b>	<b>\$4,953</b>	<b>\$1,892</b>

**9336 - VACATION VILLAS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	62	77	77	75	77	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,482	4,495	5,871	1,465	5,155	660
<b>Operating Expenses:</b>	<b>\$2,646</b>	<b>\$4,630</b>	<b>\$6,006</b>	<b>\$1,598</b>	<b>\$5,288</b>	<b>\$658</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	885	654	654	491	648	-6
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,180</b>	<b>\$949</b>	<b>\$949</b>	<b>\$712</b>	<b>\$943</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,826</b>	<b>\$5,579</b>	<b>\$6,955</b>	<b>\$2,309</b>	<b>\$6,231</b>	<b>\$652</b>

**9340 - BRIGHTON LANDINGS & LITTLE CREEK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	401	463	463	446	463	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	13,052	22,280	26,318	8,932	23,616	1,336
<b>Operating Expenses:</b>	<b>\$13,556</b>	<b>\$22,801</b>	<b>\$26,839</b>	<b>\$9,436</b>	<b>\$24,135</b>	<b>\$1,334</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,046	3,674	3,674	2,756	3,676	2
5910102 - Tran Out-transportation Trust	1,330	1,330	1,330	998	1,330	0
<b>Transfers Out:</b>	<b>\$5,376</b>	<b>\$5,004</b>	<b>\$5,004</b>	<b>\$3,753</b>	<b>\$5,006</b>	<b>\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,932</b>	<b>\$27,805</b>	<b>\$31,843</b>	<b>\$13,189</b>	<b>\$29,141</b>	<b>\$1,336</b>

**9341 - CORNELIUS PLACE I**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	12	48	48	46	48	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,082	1,805	2,518	474	2,094	289
<b>Operating Expenses:</b>	<b>\$1,196</b>	<b>\$1,911</b>	<b>\$2,624</b>	<b>\$579</b>	<b>\$2,198</b>	<b>\$287</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	155	211	211	158	282	71
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$303</b>	<b>\$359</b>	<b>\$359</b>	<b>\$269</b>	<b>\$430</b>	<b>\$71</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,499</b>	<b>\$2,270</b>	<b>\$2,983</b>	<b>\$848</b>	<b>\$2,628</b>	<b>\$358</b>

**9342 - CORNELIUS PLACE II**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	11	48	48	46	48	0
5450000 - Insurance	103	59	59	59	56	-3
5460000 - Repair & Maintenance Svcs	1,028	1,790	1,788	463	2,076	286
<b>Operating Expenses:</b>	<b>\$1,141</b>	<b>\$1,897</b>	<b>\$1,895</b>	<b>\$567</b>	<b>\$2,180</b>	<b>\$283</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	207	207	155	283	76
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$148</b>	<b>\$355</b>	<b>\$355</b>	<b>\$266</b>	<b>\$431</b>	<b>\$76</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,289</b>	<b>\$2,252</b>	<b>\$2,250</b>	<b>\$833</b>	<b>\$2,611</b>	<b>\$359</b>

**9343 - EMERALD LAKE AT LIZZIA BROWN**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	138	133	133	128	133	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	4,496	8,460	9,948	2,909	8,551	91
<b>Operating Expenses:</b>	<b>\$4,738</b>	<b>\$8,651</b>	<b>\$10,139</b>	<b>\$3,095</b>	<b>\$8,740</b>	<b>\$89</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,618	1,196	1,196	897	1,201	5
5910102 - Tran Out-transportation Trust	590	590	590	443	590	0
<b>Transfers Out:</b>	<b>\$2,208</b>	<b>\$1,786</b>	<b>\$1,786</b>	<b>\$1,340</b>	<b>\$1,791</b>	<b>\$5</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,946</b>	<b>\$10,437</b>	<b>\$11,925</b>	<b>\$4,435</b>	<b>\$10,531</b>	<b>\$94</b>



**9344 - GREEN MEADOWS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	55	80	80	77	80	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,081	2,998	4,642	1,357	4,957	1,959
<b>Operating Expenses:</b>	<b>\$2,239</b>	<b>\$3,136</b>	<b>\$4,780</b>	<b>\$1,492</b>	<b>\$5,093</b>	<b>\$1,957</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	709	524	524	393	521	-3
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$857</b>	<b>\$672</b>	<b>\$672</b>	<b>\$504</b>	<b>\$669</b>	<b>-\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,096</b>	<b>\$3,808</b>	<b>\$5,452</b>	<b>\$1,996</b>	<b>\$5,762</b>	<b>\$1,954</b>

**9345 - RAINTREE AT SPRINGLAKE VILLAGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	113	162	162	154	162	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	5,001	7,565	8,278	3,135	8,072	507
<b>Operating Expenses:</b>	<b>\$5,217</b>	<b>\$7,785</b>	<b>\$8,498</b>	<b>\$3,347</b>	<b>\$8,290</b>	<b>\$505</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,462	1,388	1,388	1,041	1,497	109
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,757</b>	<b>\$1,683</b>	<b>\$1,683</b>	<b>\$1,262</b>	<b>\$1,792</b>	<b>\$109</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,974</b>	<b>\$9,468</b>	<b>\$10,181</b>	<b>\$4,609</b>	<b>\$10,082</b>	<b>\$614</b>

**9346 - ROYALE OAKS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	23	36	36	35	44	8
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,692	2,668	2,895	828	2,692	24
<b>Operating Expenses:</b>	<b>\$1,819</b>	<b>\$2,762</b>	<b>\$2,989</b>	<b>\$922</b>	<b>\$2,792</b>	<b>\$30</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	592	438	438	329	437	-1
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$740</b>	<b>\$586</b>	<b>\$586</b>	<b>\$440</b>	<b>\$585</b>	<b>-\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,559</b>	<b>\$3,348</b>	<b>\$3,575</b>	<b>\$1,361</b>	<b>\$3,377</b>	<b>\$29</b>

**9347 - EAGLE BAY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	211	259	259	248	259	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	8,642	13,697	15,716	4,956	14,302	605
<b>Operating Expenses:</b>	<b>\$8,956</b>	<b>\$14,014</b>	<b>\$16,033</b>	<b>\$5,262</b>	<b>\$14,617</b>	<b>\$603</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,365	1,954	1,954	1,466	1,994	40
5910102 - Tran Out-transportation Trust	1,033	1,033	1,033	775	1,033	0
<b>Transfers Out:</b>	<b>\$3,398</b>	<b>\$2,987</b>	<b>\$2,987</b>	<b>\$2,240</b>	<b>\$3,027</b>	<b>\$40</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,354</b>	<b>\$17,001</b>	<b>\$19,020</b>	<b>\$7,502</b>	<b>\$17,644</b>	<b>\$643</b>

**9348 - TIERRA DEL SOL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	67	54	54	53	60	6
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,050	3,572	4,438	1,296	3,817	245
<b>Operating Expenses:</b>	<b>\$2,219</b>	<b>\$3,684</b>	<b>\$4,550</b>	<b>\$1,406</b>	<b>\$3,933</b>	<b>\$249</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	847	524	524	393	578	54
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$995</b>	<b>\$672</b>	<b>\$672</b>	<b>\$504</b>	<b>\$726</b>	<b>\$54</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,214</b>	<b>\$4,356</b>	<b>\$5,222</b>	<b>\$1,910</b>	<b>\$4,659</b>	<b>\$303</b>

**9350 - VALENCIA WOODS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	33	42	42	41	42	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,276	1,542	2,509	676	1,721	179
<b>Operating Expenses:</b>	<b>\$1,412</b>	<b>\$1,642</b>	<b>\$2,609</b>	<b>\$775</b>	<b>\$1,819</b>	<b>\$177</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	320	339	339	254	380	41
<b>Transfers Out:</b>	<b>\$320</b>	<b>\$339</b>	<b>\$339</b>	<b>\$254</b>	<b>\$380</b>	<b>\$41</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,732</b>	<b>\$1,981</b>	<b>\$2,948</b>	<b>\$1,029</b>	<b>\$2,199</b>	<b>\$218</b>

**9351 - WOODS AT KINGS CREST & ASHLEY RESERVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	0	75	75	73	75	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,774	7,498	9,288	1,995	6,763	-735
<b>Operating Expenses:</b>	<b>\$2,877</b>	<b>\$7,631</b>	<b>\$9,421</b>	<b>\$2,126</b>	<b>\$6,894</b>	<b>-\$737</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	721	738	738	554	739	1
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,016</b>	<b>\$1,033</b>	<b>\$1,033</b>	<b>\$775</b>	<b>\$1,034</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,893</b>	<b>\$8,664</b>	<b>\$10,454</b>	<b>\$2,901</b>	<b>\$7,928</b>	<b>-\$736</b>

**9354 - CORALWOOD**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	0	48	48	47	103	55
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,728	3,523	4,198	1,433	4,881	1,358
<b>Operating Expenses:</b>	<b>\$1,831</b>	<b>\$3,629</b>	<b>\$4,304</b>	<b>\$1,539</b>	<b>\$5,040</b>	<b>\$1,411</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	607	588	588	441	929	341
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$755</b>	<b>\$736</b>	<b>\$736</b>	<b>\$552</b>	<b>\$1,077</b>	<b>\$341</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,586</b>	<b>\$4,365</b>	<b>\$5,040</b>	<b>\$2,091</b>	<b>\$6,117</b>	<b>\$1,752</b>



**9355 - BOGGY CREEK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,935	4,587	4,587	4,435	4,587	0
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	100,181	257,280	283,324	104,370	248,010	-9,270
<b>Operating Expenses:</b>	<b>\$102,218</b>	<b>\$261,925</b>	<b>\$287,969</b>	<b>\$108,864</b>	<b>\$252,653</b>	<b>-\$9,272</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	25,643	36,347	36,347	27,260	43,848	7,501
5910102 - Tran Out-transportation Trust	2,953	2,953	2,953	2,215	2,950	-3
<b>Transfers Out:</b>	<b>\$28,596</b>	<b>\$39,300</b>	<b>\$39,300</b>	<b>\$29,475</b>	<b>\$46,798</b>	<b>\$7,498</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$130,814</b>	<b>\$301,225</b>	<b>\$327,269</b>	<b>\$138,339</b>	<b>\$299,451</b>	<b>-\$1,774</b>

**9356 - BASS SLOUGH**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,331	2,272	2,272	2,191	2,271	-1
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	42,289	95,342	97,382	50,740	98,914	3,572
<b>Operating Expenses:</b>	<b>\$43,722</b>	<b>\$97,672</b>	<b>\$99,712</b>	<b>\$52,989</b>	<b>\$101,241</b>	<b>\$3,569</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	14,151	20,380	20,380	15,285	18,216	-2,164
5910102 - Tran Out-transportation Trust	1,048	1,033	1,033	775	1,033	0
<b>Transfers Out:</b>	<b>\$15,199</b>	<b>\$21,413</b>	<b>\$21,413</b>	<b>\$16,060</b>	<b>\$19,249</b>	<b>-\$2,164</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$58,921</b>	<b>\$119,085</b>	<b>\$121,125</b>	<b>\$69,049</b>	<b>\$120,490</b>	<b>\$1,405</b>

**9360 - SILVER LAKE DRIVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	45	28	28	28	36	8
5450000 - Insurance	103	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	1,434	2,590	3,502	891	2,621	31
<b>Operating Expenses:</b>	<b>\$1,582</b>	<b>\$2,676</b>	<b>\$3,588</b>	<b>\$976</b>	<b>\$2,713</b>	<b>\$37</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	655	382	382	287	383	1
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$803</b>	<b>\$530</b>	<b>\$530</b>	<b>\$398</b>	<b>\$531</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,385</b>	<b>\$3,206</b>	<b>\$4,118</b>	<b>\$1,374</b>	<b>\$3,244</b>	<b>\$38</b>

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## **FUND 129 - SUBDIVISION STREETLIGHT MSBU**

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### **TRENDS & ISSUES**

The Board is authorized to create 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 benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 129 was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Included in this Fund are 32 MSBUs to which funding will be provided to cover costs associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit.

### **REVENUES**

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

## 129-STREET LIGHTING MSBU

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	292,454	240,700	240,700	232,205	286,631	45,931
Miscellaneous Revenues	2,492	0	0	2,104	0	0
Less 5% Statutory Reduction	0	-12,035	-12,035	0	-14,332	-2,297
Transfers In	181	0	0	0	0	0
Fund Balance	0	160,886	268,701	0	137,275	-23,611
<b>Total</b>	<b>295,127</b>	<b>389,551</b>	<b>497,366</b>	<b>234,309</b>	<b>409,574</b>	<b>20,023</b>
<b>Expenditures</b>						
Operating Expenses	273,091	374,705	482,329	187,815	394,349	19,644
Transfers Out	13,336	14,846	15,037	11,262	15,225	379
<b>Total</b>	<b>286,427</b>	<b>389,551</b>	<b>497,366</b>	<b>199,077</b>	<b>409,574</b>	<b>20,023</b>

**9208 - TURNBERRY RESERVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	583	863	863	831	632	-231
5430000 - Utility Services	26,374	38,502	39,516	17,464	44,034	5,532
5460000 - Repair & Maintenance Svcs	0	8,544	8,544	0	0	-8,544
<b>Operating Expenses:</b>	<b>\$26,958</b>	<b>\$47,909</b>	<b>\$48,923</b>	<b>\$18,295</b>	<b>\$44,666</b>	<b>-\$3,243</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,108	1,612	1,612	1,209	1,733	121
<b>Transfers Out:</b>	<b>\$1,108</b>	<b>\$1,612</b>	<b>\$1,612</b>	<b>\$1,209</b>	<b>\$1,733</b>	<b>\$121</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,066</b>	<b>\$49,521</b>	<b>\$50,535</b>	<b>\$19,504</b>	<b>\$46,399</b>	<b>-\$3,122</b>

**9214 - ORANGE VISTA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	60	20	20	19	38	18
5430000 - Utility Services	1,778	2,785	3,755	1,467	2,790	5
<b>Operating Expenses:</b>	<b>\$1,838</b>	<b>\$2,805</b>	<b>\$3,775</b>	<b>\$1,486</b>	<b>\$2,828</b>	<b>\$23</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	92	116	116	87	110	-6
<b>Transfers Out:</b>	<b>\$92</b>	<b>\$116</b>	<b>\$116</b>	<b>\$87</b>	<b>\$110</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,930</b>	<b>\$2,921</b>	<b>\$3,891</b>	<b>\$1,573</b>	<b>\$2,938</b>	<b>\$17</b>

**9220 - CJ'S LANDING MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	17	18	18	17	17	-1
5430000 - Utility Services	581	784	1,849	381	778	-6
<b>Operating Expenses:</b>	<b>\$597</b>	<b>\$802</b>	<b>\$1,867</b>	<b>\$398</b>	<b>\$795</b>	<b>-\$7</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	26	33	33	25	31	-2
<b>Transfers Out:</b>	<b>\$26</b>	<b>\$33</b>	<b>\$33</b>	<b>\$25</b>	<b>\$31</b>	<b>-\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$623</b>	<b>\$835</b>	<b>\$1,900</b>	<b>\$423</b>	<b>\$826</b>	<b>-\$9</b>



**9222 - INDIAN POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	289	262	262	253	276	14
5430000 - Utility Services	11,188	15,412	18,803	9,224	15,449	37
<b>Operating Expenses:</b>	<b>\$11,477</b>	<b>\$15,674</b>	<b>\$19,065</b>	<b>\$9,476</b>	<b>\$15,725</b>	<b>\$51</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	508	645	645	484	608	-37
<b>Transfers Out:</b>	<b>\$508</b>	<b>\$645</b>	<b>\$645</b>	<b>\$484</b>	<b>\$608</b>	<b>-\$37</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,985</b>	<b>\$16,319</b>	<b>\$19,710</b>	<b>\$9,960</b>	<b>\$16,333</b>	<b>\$14</b>

**9225 - WILDERNESS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	224	160	160	155	178	18
5430000 - Utility Services	7,211	10,452	12,657	5,963	10,486	34
<b>Operating Expenses:</b>	<b>\$7,435</b>	<b>\$10,612</b>	<b>\$12,817</b>	<b>\$6,118</b>	<b>\$10,664</b>	<b>\$52</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	345	438	438	329	413	-25
<b>Transfers Out:</b>	<b>\$345</b>	<b>\$438</b>	<b>\$438</b>	<b>\$329</b>	<b>\$413</b>	<b>-\$25</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,780</b>	<b>\$11,050</b>	<b>\$13,255</b>	<b>\$6,446</b>	<b>\$11,077</b>	<b>\$27</b>

**9229 - REGAL OAK SHORES UNT VIII**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	61	39	39	37	39	0
5430000 - Utility Services	2,065	2,860	3,784	1,383	2,864	4
<b>Operating Expenses:</b>	<b>\$2,126</b>	<b>\$2,899</b>	<b>\$3,823</b>	<b>\$1,420</b>	<b>\$2,903</b>	<b>\$4</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	94	119	119	89	113	-6
<b>Transfers Out:</b>	<b>\$94</b>	<b>\$119</b>	<b>\$119</b>	<b>\$89</b>	<b>\$113</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,220</b>	<b>\$3,018</b>	<b>\$3,942</b>	<b>\$1,510</b>	<b>\$3,016</b>	<b>-\$2</b>

**9233 - SAILFISH COURT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	20	21	21	20	21	0
5430000 - Utility Services	647	935	1,906	433	930	-5
<b>Operating Expenses:</b>	<b>\$667</b>	<b>\$956</b>	<b>\$1,927</b>	<b>\$453</b>	<b>\$951</b>	<b>-\$5</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	31	39	39	29	37	-2
<b>Transfers Out:</b>	<b>\$31</b>	<b>\$39</b>	<b>\$39</b>	<b>\$29</b>	<b>\$37</b>	<b>-\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$698</b>	<b>\$995</b>	<b>\$1,966</b>	<b>\$482</b>	<b>\$988</b>	<b>-\$7</b>

**9234 - WOODS AT KINGS CREST**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	61	32	32	30	32	0
5430000 - Utility Services	1,873	2,861	3,731	1,252	2,755	-106
<b>Operating Expenses:</b>	<b>\$1,934</b>	<b>\$2,893</b>	<b>\$3,763</b>	<b>\$1,283</b>	<b>\$2,787</b>	<b>-\$106</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	94	119	119	89	108	-11
<b>Transfers Out:</b>	<b>\$94</b>	<b>\$119</b>	<b>\$119</b>	<b>\$89</b>	<b>\$108</b>	<b>-\$11</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,028</b>	<b>\$3,012</b>	<b>\$3,882</b>	<b>\$1,372</b>	<b>\$2,895</b>	<b>-\$117</b>

**9242 - PINE GROVE PARK MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	133	113	113	110	112	-1
5430000 - Utility Services	5,365	6,053	7,861	3,523	6,684	631
<b>Operating Expenses:</b>	<b>\$5,498</b>	<b>\$6,166</b>	<b>\$7,974</b>	<b>\$3,633</b>	<b>\$6,796</b>	<b>\$630</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	203	253	253	190	263	10
<b>Transfers Out:</b>	<b>\$203</b>	<b>\$253</b>	<b>\$253</b>	<b>\$190</b>	<b>\$263</b>	<b>\$10</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,701</b>	<b>\$6,419</b>	<b>\$8,227</b>	<b>\$3,823</b>	<b>\$7,059</b>	<b>\$640</b>

**9243 - HILLIARD PLACE MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	19	0	0	0	25	25
5430000 - Utility Services	513	1,096	1,577	343	1,098	2
<b>Operating Expenses:</b>	<b>\$532</b>	<b>\$1,096</b>	<b>\$1,577</b>	<b>\$343</b>	<b>\$1,123</b>	<b>\$27</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	29	46	46	35	43	-3
<b>Transfers Out:</b>	<b>\$29</b>	<b>\$46</b>	<b>\$46</b>	<b>\$35</b>	<b>\$43</b>	<b>-\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$561</b>	<b>\$1,142</b>	<b>\$1,623</b>	<b>\$378</b>	<b>\$1,166</b>	<b>\$24</b>

**9249 - ADRIANE PARK MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	106	87	87	84	87	0
5430000 - Utility Services	4,071	4,950	6,030	2,719	5,333	383
<b>Operating Expenses:</b>	<b>\$4,177</b>	<b>\$5,037</b>	<b>\$6,117</b>	<b>\$2,803</b>	<b>\$5,420</b>	<b>\$383</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	163	207	207	155	210	3
<b>Transfers Out:</b>	<b>\$163</b>	<b>\$207</b>	<b>\$207</b>	<b>\$155</b>	<b>\$210</b>	<b>\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,340</b>	<b>\$5,244</b>	<b>\$6,324</b>	<b>\$2,958</b>	<b>\$5,630</b>	<b>\$386</b>



### 9254 - COUNTRY CROSSING

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	114	80	80	78	80	0
5430000 - Utility Services	4,028	6,052	7,625	2,696	6,223	171
<b>Operating Expenses:</b>	<b>\$4,142</b>	<b>\$6,132</b>	<b>\$7,705</b>	<b>\$2,774</b>	<b>\$6,303</b>	<b>\$171</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	200	253	253	190	245	-8
<b>Transfers Out:</b>	<b>\$200</b>	<b>\$253</b>	<b>\$253</b>	<b>\$190</b>	<b>\$245</b>	<b>-\$8</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,342</b>	<b>\$6,385</b>	<b>\$7,958</b>	<b>\$2,963</b>	<b>\$6,548</b>	<b>\$163</b>

**9256 - HAMILTON'S RESERVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	166	103	103	99	125	22
5430000 - Utility Services	5,359	7,702	9,830	4,422	7,717	15
<b>Operating Expenses:</b>	<b>\$5,525</b>	<b>\$7,805</b>	<b>\$9,933</b>	<b>\$4,522</b>	<b>\$7,842</b>	<b>\$37</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	254	322	322	242	304	-18
<b>Transfers Out:</b>	<b>\$254</b>	<b>\$322</b>	<b>\$322</b>	<b>\$242</b>	<b>\$304</b>	<b>-\$18</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,779</b>	<b>\$8,127</b>	<b>\$10,255</b>	<b>\$4,763</b>	<b>\$8,146</b>	<b>\$19</b>

**9257 - HYDE PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	24	25	25	24	14	-11
5430000 - Utility Services	926	1,098	2,310	542	1,618	520
<b>Operating Expenses:</b>	<b>\$950</b>	<b>\$1,123</b>	<b>\$2,335</b>	<b>\$565</b>	<b>\$1,632</b>	<b>\$509</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	37	45	45	34	64	19
<b>Transfers Out:</b>	<b>\$37</b>	<b>\$45</b>	<b>\$45</b>	<b>\$34</b>	<b>\$64</b>	<b>\$19</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$987</b>	<b>\$1,168</b>	<b>\$2,380</b>	<b>\$599</b>	<b>\$1,696</b>	<b>\$528</b>

**9260 - MORELAND ESTATE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	45	33	33	31	57	24
5430000 - Utility Services	1,714	2,526	3,137	1,412	2,531	5
<b>Operating Expenses:</b>	<b>\$1,759</b>	<b>\$2,559</b>	<b>\$3,170</b>	<b>\$1,444</b>	<b>\$2,588</b>	<b>\$29</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	85	106	106	80	100	-6
<b>Transfers Out:</b>	<b>\$85</b>	<b>\$106</b>	<b>\$106</b>	<b>\$80</b>	<b>\$100</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,844</b>	<b>\$2,665</b>	<b>\$3,276</b>	<b>\$1,523</b>	<b>\$2,688</b>	<b>\$23</b>

**9262 - NEPTUNE SHORES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1	12	12	12	0	-12
5430000 - Utility Services	205	551	1,766	137	1,105	554
<b>Operating Expenses:</b>	<b>\$207</b>	<b>\$563</b>	<b>\$1,778</b>	<b>\$149</b>	<b>\$1,105</b>	<b>\$542</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	18	23	23	17	44	21
<b>Transfers Out:</b>	<b>\$18</b>	<b>\$23</b>	<b>\$23</b>	<b>\$17</b>	<b>\$44</b>	<b>\$21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$225</b>	<b>\$586</b>	<b>\$1,801</b>	<b>\$167</b>	<b>\$1,149</b>	<b>\$563</b>

**9264 - PEBBLE POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	200	158	158	152	158	0
5430000 - Utility Services	6,958	9,367	11,480	4,654	10,304	937
<b>Operating Expenses:</b>	<b>\$7,159</b>	<b>\$9,525</b>	<b>\$11,638</b>	<b>\$4,806</b>	<b>\$10,462</b>	<b>\$937</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	308	392	392	294	406	14
<b>Transfers Out:</b>	<b>\$308</b>	<b>\$392</b>	<b>\$392</b>	<b>\$294</b>	<b>\$406</b>	<b>\$14</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,467</b>	<b>\$9,917</b>	<b>\$12,030</b>	<b>\$5,100</b>	<b>\$10,868</b>	<b>\$951</b>

**9280 - WHISPERING OAKS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	62	32	32	31	42	10
5430000 - Utility Services	1,799	2,860	3,833	1,655	2,862	2
<b>Operating Expenses:</b>	<b>\$1,861</b>	<b>\$2,892</b>	<b>\$3,865</b>	<b>\$1,686</b>	<b>\$2,904</b>	<b>\$12</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	94	120	120	90	113	-7
<b>Transfers Out:</b>	<b>\$94</b>	<b>\$120</b>	<b>\$120</b>	<b>\$90</b>	<b>\$113</b>	<b>-\$7</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,955</b>	<b>\$3,012</b>	<b>\$3,985</b>	<b>\$1,776</b>	<b>\$3,017</b>	<b>\$5</b>

**9283 - BRIGHTON PLACE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	64	33	33	32	33	0
5430000 - Utility Services	1,871	2,970	3,857	1,357	2,833	-137
<b>Operating Expenses:</b>	<b>\$1,934</b>	<b>\$3,003</b>	<b>\$3,890</b>	<b>\$1,389</b>	<b>\$2,866</b>	<b>-\$137</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	98	124	124	93	111	-13
<b>Transfers Out:</b>	<b>\$98</b>	<b>\$124</b>	<b>\$124</b>	<b>\$93</b>	<b>\$111</b>	<b>-\$13</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,032</b>	<b>\$3,127</b>	<b>\$4,014</b>	<b>\$1,482</b>	<b>\$2,977</b>	<b>-\$150</b>



**9284 - PINE GROVE ESTATES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	6	12	12	12	6	-6
5430000 - Utility Services	245	551	1,692	190	1,258	707
<b>Operating Expenses:</b>	<b>\$250</b>	<b>\$563</b>	<b>\$1,704</b>	<b>\$202</b>	<b>\$1,264</b>	<b>\$701</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	18	23	23	17	50	27
<b>Transfers Out:</b>	<b>\$18</b>	<b>\$23</b>	<b>\$23</b>	<b>\$17</b>	<b>\$50</b>	<b>\$27</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$268</b>	<b>\$586</b>	<b>\$1,727</b>	<b>\$219</b>	<b>\$1,314</b>	<b>\$728</b>

**9286 - QUAIL WOOD**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	17	97	97	93	79	-18
5430000 - Utility Services	2,222	4,315	3,483	1,302	3,523	-792
<b>Operating Expenses:</b>	<b>\$2,240</b>	<b>\$4,412</b>	<b>\$3,580</b>	<b>\$1,395</b>	<b>\$3,602</b>	<b>-\$810</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	180	180	135	139	-41
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$180</b>	<b>\$180</b>	<b>\$135</b>	<b>\$139</b>	<b>-\$41</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,240</b>	<b>\$4,592</b>	<b>\$3,760</b>	<b>\$1,530</b>	<b>\$3,741</b>	<b>-\$851</b>

**9287 - WREN DRIVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	0	12	12	12	12	0
5430000 - Utility Services	332	550	1,036	217	551	1
<b>Operating Expenses:</b>	<b>\$332</b>	<b>\$562</b>	<b>\$1,048</b>	<b>\$229</b>	<b>\$563</b>	<b>\$1</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	24	23	23	17	22	-1
<b>Transfers Out:</b>	<b>\$24</b>	<b>\$23</b>	<b>\$23</b>	<b>\$17</b>	<b>\$22</b>	<b>-\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$356</b>	<b>\$585</b>	<b>\$1,071</b>	<b>\$246</b>	<b>\$585</b>	<b>\$0</b>

**9295 - LANDINGS@LAKE RUNNYMEADE MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	0	1,082	1,090	0	1,082	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$1,082</b>	<b>\$1,090</b>	<b>\$0</b>	<b>\$1,082</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,082</b>	<b>\$1,090</b>	<b>\$0</b>	<b>\$1,082</b>	<b>\$0</b>

**9297 - ROLLING HILLS ESTATES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	497	486	486	470	486	0
5430000 - Utility Services	20,543	23,101	28,000	11,920	26,987	3,886
<b>Operating Expenses:</b>	<b>\$21,040</b>	<b>\$23,587</b>	<b>\$28,486</b>	<b>\$12,390</b>	<b>\$27,473</b>	<b>\$3,886</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	762	967	967	725	1,062	95
<b>Transfers Out:</b>	<b>\$762</b>	<b>\$967</b>	<b>\$967</b>	<b>\$725</b>	<b>\$1,062</b>	<b>\$95</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,802</b>	<b>\$24,554</b>	<b>\$29,453</b>	<b>\$13,115</b>	<b>\$28,535</b>	<b>\$3,981</b>

**9298 - KALIGA DR MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	49	50	50	49	36	-14
5430000 - Utility Services	1,744	2,203	4,735	1,140	3,309	1,106
<b>Operating Expenses:</b>	<b>\$1,793</b>	<b>\$2,253</b>	<b>\$4,785</b>	<b>\$1,189</b>	<b>\$3,345</b>	<b>\$1,092</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	74	92	92	69	130	38
<b>Transfers Out:</b>	<b>\$74</b>	<b>\$92</b>	<b>\$92</b>	<b>\$69</b>	<b>\$130</b>	<b>\$38</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,867</b>	<b>\$2,345</b>	<b>\$4,877</b>	<b>\$1,258</b>	<b>\$3,475</b>	<b>\$1,130</b>

**9303 - CHISHOLM ESTATES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	249	326	326	314	326	0
5430000 - Utility Services	12,379	15,731	20,537	8,199	19,421	3,690
<b>Operating Expenses:</b>	<b>\$12,629</b>	<b>\$16,057</b>	<b>\$20,863</b>	<b>\$8,513</b>	<b>\$19,747</b>	<b>\$3,690</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	519	659	659	494	764	105
<b>Transfers Out:</b>	<b>\$519</b>	<b>\$659</b>	<b>\$659</b>	<b>\$494</b>	<b>\$764</b>	<b>\$105</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,148</b>	<b>\$16,716</b>	<b>\$21,522</b>	<b>\$9,007</b>	<b>\$20,511</b>	<b>\$3,795</b>

**9309 - LEGACY PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	619	658	658	633	719	61
5430000 - Utility Services	29,345	33,802	38,362	21,202	33,876	74
<b>Operating Expenses:</b>	<b>\$29,964</b>	<b>\$34,460</b>	<b>\$39,020</b>	<b>\$21,835</b>	<b>\$34,595</b>	<b>\$135</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,115	1,415	1,415	1,061	1,333	-82
<b>Transfers Out:</b>	<b>\$1,115</b>	<b>\$1,415</b>	<b>\$1,415</b>	<b>\$1,061</b>	<b>\$1,333</b>	<b>-\$82</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,079</b>	<b>\$35,875</b>	<b>\$40,435</b>	<b>\$22,896</b>	<b>\$35,928</b>	<b>\$53</b>



**9311 - SOUTHPORT BAY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	228	171	171	165	171	0
5430000 - Utility Services	7,688	11,120	15,881	5,118	12,588	1,468
<b>Operating Expenses:</b>	<b>\$7,916</b>	<b>\$11,291</b>	<b>\$16,052</b>	<b>\$5,282</b>	<b>\$12,759</b>	<b>\$1,468</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	367	466	466	350	496	30
<b>Transfers Out:</b>	<b>\$367</b>	<b>\$466</b>	<b>\$466</b>	<b>\$350</b>	<b>\$496</b>	<b>\$30</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,283</b>	<b>\$11,757</b>	<b>\$16,518</b>	<b>\$5,632</b>	<b>\$13,255</b>	<b>\$1,498</b>

**9353 - ALAMO ESTATES & OAK POINTE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	149	111	111	107	197	86
5430000 - Utility Services	5,524	6,924	8,275	4,555	8,800	1,876
<b>Operating Expenses:</b>	<b>\$5,673</b>	<b>\$7,035</b>	<b>\$8,386</b>	<b>\$4,662</b>	<b>\$8,997</b>	<b>\$1,962</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	228	290	290	218	346	56
<b>Transfers Out:</b>	<b>\$228</b>	<b>\$290</b>	<b>\$290</b>	<b>\$218</b>	<b>\$346</b>	<b>\$56</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,901</b>	<b>\$7,325</b>	<b>\$8,676</b>	<b>\$4,879</b>	<b>\$9,343</b>	<b>\$2,018</b>

### 9357 - BVL STREET LIGHTING

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,182	166	166	166	1,098	932
5430000 - Utility Services	78,333	110,075	163,056	52,326	110,178	103
<b>Operating Expenses:</b>	<b>\$79,515</b>	<b>\$110,241</b>	<b>\$163,222</b>	<b>\$52,493</b>	<b>\$111,276</b>	<b>\$1,035</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	5,428	4,609	4,609	3,457	4,337	-272
<b>Transfers Out:</b>	<b>\$5,428</b>	<b>\$4,609</b>	<b>\$4,609</b>	<b>\$3,457</b>	<b>\$4,337</b>	<b>-\$272</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$84,943</b>	<b>\$114,850</b>	<b>\$167,831</b>	<b>\$55,950</b>	<b>\$115,613</b>	<b>\$763</b>

**9358 - PLAZA DRIVE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	27	28	28	27	28	0
5430000 - Utility Services	715	4,565	6,027	289	5,258	693
5450000 - Insurance	0	191	0	0	0	-191
<b>Operating Expenses:</b>	<b>\$742</b>	<b>\$4,784</b>	<b>\$6,055</b>	<b>\$316</b>	<b>\$5,286</b>	<b>\$502</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	140	0	191	127	207	207
<b>Transfers Out:</b>	<b>\$140</b>	<b>\$0</b>	<b>\$191</b>	<b>\$127</b>	<b>\$207</b>	<b>\$207</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$882</b>	<b>\$4,784</b>	<b>\$6,246</b>	<b>\$443</b>	<b>\$5,493</b>	<b>\$709</b>

**9362 - BLACKSTONE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	583	612	612	589	611	-1
5430000 - Utility Services	23,636	27,315	31,484	15,679	33,389	6,074
<b>Operating Expenses:</b>	<b>\$24,219</b>	<b>\$27,927</b>	<b>\$32,096</b>	<b>\$16,268</b>	<b>\$34,000</b>	<b>\$6,073</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	874	1,110	1,110	833	1,283	173
<b>Transfers Out:</b>	<b>\$874</b>	<b>\$1,110</b>	<b>\$1,110</b>	<b>\$833</b>	<b>\$1,283</b>	<b>\$173</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$25,093</b>	<b>\$29,037</b>	<b>\$33,206</b>	<b>\$17,100</b>	<b>\$35,283</b>	<b>\$6,246</b>

## FUND 130 – COURT RELATED TECHNOLOGY FUND

### TRENDS & ISSUES

Funding supports budget requests of 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 FY17 Adopted Budget. Personal Services increased 1.69%, or \$7,737 from the FY17 Adopted Budget due to filling a vacant position above base salary.

- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts which will be updated after Open Enrollment

Operating Expenses increased 4.97%, or \$26,336 from the FY17 Adopted Budget primarily due to cost associated with upgrades to the access points for the court wireless network and the Courtroom evidence presentation system

Capital Outlay provides funding for computer hardware, Court Reporting Audio Recording upgrade, and Servers (File and Backup upgrade).

Overall, the FY18 Budget decreased 12.24%, or \$179,701 from the FY17 Adopted Budget.

### REVENUES

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. Other sources of revenue include interest and Fund Balance.

### 130-COURT RELATED TECHNOLOGY FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	845,164	719,002	719,002	573,690	897,208	178,206
Miscellaneous Revenues	4,502	4,500	4,500	2,728	4,500	0
Less 5% Statutory Reduction	0	-36,175	-36,175	0	-45,085	-8,910
Transfers In	227,502	0	0	0	0	0
Fund Balance	0	780,268	556,151	0	431,271	-348,997
<b>Total</b>	<b><u>1,077,168</u></b>	<b><u>1,467,595</u></b>	<b><u>1,243,478</u></b>	<b><u>576,418</u></b>	<b><u>1,287,894</u></b>	<b><u>-179,701</u></b>
<b>Expenditures</b>						
Personal Services	459,495	458,143	458,143	308,003	465,880	7,737
Operating Expenses	486,021	530,384	507,861	162,616	556,720	26,336
Capital Outlay	341,252	142,400	193,992	38,405	138,900	-3,500
Transfers Out	61,204	67,236	67,236	50,427	67,236	0
Reserves - Operating	0	82,575	16,246	0	16,246	-66,329
Reserves - Stability	0	186,857	0	0	42,912	-143,945
<b>Total</b>	<b><u>1,347,972</u></b>	<b><u>1,467,595</u></b>	<b><u>1,243,478</u></b>	<b><u>559,451</u></b>	<b><u>1,287,894</u></b>	<b><u>-179,701</u></b>

**1511 - COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	304,812	340,162	340,162	216,313	342,327	2,165
5130001 - Vacancy Factor	0	-5,976	-5,976	0	-5,990	-14
5140000 - Overtime	21	1,300	1,300	99	0	-1,300
5160000 - Compensated Annual Leave	16,896	0	0	7,051	0	0
5160010 - Compensated Ann Leave Payoff	4,076	0	0	1,155	0	0
5160020 - Compensated Admin Leave	1,747	0	0	1,630	0	0
5170000 - Compensated Sick Leave	6,429	0	0	4,003	0	0
5170010 - Compensated Sick Leave Payoff	16,069	0	0	0	0	0
5210000 - Fica Taxes	25,972	26,123	26,123	16,959	26,187	64
5220000 - Retirement Contributions	24,510	25,677	25,677	17,314	27,110	1,433
5230000 - Health Insurance	54,850	67,034	67,034	40,680	72,314	5,280
5231000 - Life Insurance	382	321	321	281	322	1
5232000 - Dental Insurance	1,335	1,402	1,402	915	1,402	0
5233000 - Lt Disability Insurance	535	564	564	377	565	1
5233100 - St Disability Insurance	988	751	751	697	753	2
5240000 - Workers' Compensation	872	785	785	528	890	105
<b>Personal Services:</b>	<b>\$459,495</b>	<b>\$458,143</b>	<b>\$458,143</b>	<b>\$308,003</b>	<b>\$465,880</b>	<b>\$7,737</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	37,239	15,000	15,000	0	19,000	4,000
5400000 - Travel And Per Diem	689	10,850	10,850	706	2,500	-8,350
5460000 - Repair & Maintenance Svcs	24,615	26,935	26,935	19,648	23,410	-3,525
5490501 - OH-Workers' Compensation	985	1,240	1,240	1,240	1,240	0
5490503 - OH-Dental Insurance	465	230	230	230	230	0
5490504 - OH-Health Insurance	1,405	995	995	995	995	0
5490505 - OH-Life/AD&D, STD, LTD	480	654	654	654	545	-109
5511000 - Office Supplies	561	3,175	3,175	914	3,525	350
5512000 - Office Equipment	12,067	11,500	11,500	4,120	19,880	8,380
5520000 - Operating Supplies	14,697	14,977	14,977	4,352	15,552	575
5520020 - Computer Hardware, Non-Capit	2,723	7,050	7,050	5,866	21,950	14,900
5520021 - Computer Hardware, Operating	2,703	0	0	0	0	0
5550000 - Training	20,771	17,000	17,000	16,725	20,000	3,000
<b>Operating Expenses:</b>	<b>\$119,400</b>	<b>\$109,606</b>	<b>\$109,606</b>	<b>\$55,450</b>	<b>\$128,827</b>	<b>\$19,221</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	287,224	0	0	0	0	0
5640020 - Computer Hardware, Capital	45,975	90,400	90,400	9,336	69,300	-21,100
<b>Capital Outlay:</b>	<b>\$333,200</b>	<b>\$90,400</b>	<b>\$90,400</b>	<b>\$9,336</b>	<b>\$69,300</b>	<b>-\$21,100</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$912,095</b>	<b>\$658,149</b>	<b>\$658,149</b>	<b>\$372,788</b>	<b>\$664,007</b>	<b>\$5,858</b>



**1551 - STATE ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	9,432	3,500	3,500	0	3,500	0
5490000 - Oth Current Chgs & Obligations	0	21,228	21,228	0	103,500	82,272
5520000 - Operating Supplies	35,074	22,000	22,000	7,674	22,000	0
5520010 - Computer Software	0	104,500	104,500	638	23,763	-80,737
5520020 - Computer Hardware, Non-Capit.	69,039	0	0	6,207	3,930	3,930
5520021 - Computer Hardware, Operating	877	4,550	4,550	147	6,200	1,650
<b>Operating Expenses:</b>	<b>\$114,422</b>	<b>\$155,778</b>	<b>\$155,778</b>	<b>\$14,666</b>	<b>\$162,893</b>	<b>\$7,115</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	17,600	17,600
5640020 - Computer Hardware, Capital	0	30,000	30,000	0	30,000	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$47,600</b>	<b>\$17,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$114,422</b>	<b>\$185,778</b>	<b>\$185,778</b>	<b>\$14,666</b>	<b>\$210,493</b>	<b>\$24,715</b>

### 1561 - PUBLIC DEFENDER

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	125,000	125,000	125,000	0	125,000	0
5340000 - Other Contractual Services	72,047	100,000	77,477	51,568	100,000	0
5460000 - Repair & Maintenance Svcs	29,986	25,000	25,000	11,281	25,000	0
5520000 - Operating Supplies	17,567	15,000	15,000	27,713	15,000	0
5520010 - Computer Software	0	0	0	149	0	0
5520020 - Computer Hardware, Non-Capit.	7,599	0	0	1,790	0	0
<b>Operating Expenses:</b>	<b>\$252,199</b>	<b>\$265,000</b>	<b>\$242,477</b>	<b>\$92,501</b>	<b>\$265,000</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	8,052	22,000	73,592	29,069	22,000	0
<b>Capital Outlay:</b>	<b>\$8,052</b>	<b>\$22,000</b>	<b>\$73,592</b>	<b>\$29,069</b>	<b>\$22,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$260,252</b>	<b>\$287,000</b>	<b>\$316,069</b>	<b>\$121,569</b>	<b>\$287,000</b>	<b>\$0</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	61,204	67,236	67,236	50,427	67,236	0
<b>Transfers Out:</b>	<b>\$61,204</b>	<b>\$67,236</b>	<b>\$67,236</b>	<b>\$50,427</b>	<b>\$67,236</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	55,050	16,246	0	16,246	-38,804
5990020 - Reserve For Contingency	0	27,525	0	0	0	-27,525
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$82,575</b>	<b>\$16,246</b>	<b>\$0</b>	<b>\$16,246</b>	<b>-\$66,329</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	186,857	0	0	42,912	-143,945
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$186,857</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,912</b>	<b>-\$143,945</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$61,204</b>	<b>\$336,668</b>	<b>\$83,482</b>	<b>\$50,427</b>	<b>\$126,394</b>	<b>-\$210,274</b>

## 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), Facilities Management (4125), Mowing Unit (4158) and Sheriff (9151).

Personal Services supports 361.45 FTEs, which is a reduction of .10 FTEs from the FY17 Adopted Budget for the partial reallocation of the Sr. HR Generalist position to Animal Services (2122). Personal Services increased \$2,226,202 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Holiday Pay, Other Salaries & Wages-BC Workback, Incentive Pay and Tuition Reimbursement increases based on estimates for FY18
- Health Insurance increases based on mid-year staffing changes and plan selections
- The current Local 3284 Firefighter Union contract is being renegotiated and the budget will be updated pending the conclusion of the negotiations

Operating Expenditures decreased \$62,343, primarily due to renegotiated contract with the City of Kissimmee for Station 14 coverage and the decreased cost for scheduled replacement items in FY18 as compared to FY17.

Capital Outlay reflects funding for items per the Depreciation Schedule as well as replacement vehicles, replacement laptops and equipment necessary for department training.

Overall, the FY18 Budget increased \$3,933,140 from the FY17 Adopted Budget.

### REVENUES

The primary funding sources are Special Assessments and Ad Valorem taxes in the 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	15,397,630	17,202,146	17,202,146	16,603,347	18,819,142	1,616,996
PY Delinquent Ad Valorem Tax	5,250	50,000	50,000	2,763	9,000	-41,000
Permits, Fees & Special Assessments	32,196,822	32,526,695	32,526,695	33,710,181	33,779,804	1,253,109
Intergovernmental Revenue	89,256	70,551	70,551	42,113	87,532	16,981
Charges For Services	7,840,573	7,159,613	7,159,613	4,306,303	8,003,555	843,942
Miscellaneous Revenues	355,299	252,200	252,200	690,188	858,540	606,340
Less 5% Statutory Reduction	0	-2,863,061	-2,863,061	0	-3,050,279	-187,218
Transfers In	3,508,052	3,561,734	3,561,734	3,663,819	3,674,781	113,047
Other Sources	2,718,064	3,371,659	0	0	0	-3,371,659
Fund Balance	0	24,774,907	29,371,208	0	27,857,509	3,082,602
<b>Total</b>	<b>62,110,946</b>	<b>86,106,444</b>	<b>87,331,086</b>	<b>59,018,714</b>	<b>90,039,584</b>	<b>3,933,140</b>
<b>Expenditures</b>						
Personal Services	35,954,781	37,166,827	38,092,734	27,342,172	39,393,029	2,226,202
Operating Expenses	10,607,449	12,086,597	12,488,792	7,237,784	12,024,254	-62,343
Capital Outlay	3,292,087	9,142,887	3,823,949	516,316	489,895	-8,652,992
Debt Service	214,125	3,477,311	542,574	547,992	1,968,364	-1,508,947
Transfers Out	5,891,290	8,971,497	10,528,715	7,058,497	11,766,096	2,794,599
Reserves - Operating	0	14,288,829	14,093,444	0	14,079,724	-209,105
Reserves - Debt	0	25,373	1,449,300	0	1,471,754	1,446,381
Reserves - Capital	0	947,123	947,123	0	5,332,793	4,385,670
Reserves - Stability	0	0	5,364,455	0	3,513,675	3,513,675
<b>Total</b>	<b>55,959,732</b>	<b>86,106,444</b>	<b>87,331,086</b>	<b>42,702,761</b>	<b>90,039,584</b>	<b>3,933,140</b>

### 1245 - IT PROJECT MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	22,450	0	54,427	36,620	2,985	2,985
5340000 - Other Contractual Services	2,030	0	0	0	0	0
5400000 - Travel And Per Diem	0	0	0	0	1,500	1,500
5520011 - Computer Software, SAAS	750	0	0	0	30,575	30,575
<b>Operating Expenses:</b>	<b>\$25,230</b>	<b>\$0</b>	<b>\$54,427</b>	<b>\$36,620</b>	<b>\$35,060</b>	<b>\$35,060</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	19,373	13,033	0	0
5680010 - Computer Software, Capital	0	144,271	263,271	27,756	0	-144,271
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$144,271</b>	<b>\$282,644</b>	<b>\$40,789</b>	<b>\$0</b>	<b>-\$144,271</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$25,230</b>	<b>\$144,271</b>	<b>\$337,071</b>	<b>\$77,409</b>	<b>\$35,060</b>	<b>-\$109,211</b>

### 1246 - IT APPLICATIONS SUPPORT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	48,254	56,382	56,382	40,550	60,008	3,626
5120002 - Disaster Relief	0	0	0	237	0	0
5130001 - Vacancy Factor	0	-987	-987	0	-1,050	-63
5140000 - Overtime	2,490	0	0	2,029	0	0
5140003 - Overtime- Disaster Relief	0	0	0	173	0	0
5160000 - Compensated Annual Leave	2,757	0	0	2,479	0	0
5170000 - Compensated Sick Leave	3,672	0	0	757	0	0
5210000 - Fica Taxes	4,321	4,314	4,314	3,523	4,590	276
5220000 - Retirement Contributions	4,197	4,240	4,240	3,476	4,752	512
5230000 - Health Insurance	6,746	7,288	7,288	5,326	7,831	543
5231000 - Life Insurance	65	53	53	52	56	3
5232000 - Dental Insurance	289	290	290	210	290	0
5233000 - Lt Disability Insurance	90	93	93	70	99	6
5233100 - St Disability Insurance	166	124	124	129	132	8
5240000 - Workers' Compensation	139	130	130	105	156	26
<b>Personal Services:</b>	<b>\$73,186</b>	<b>\$71,927</b>	<b>\$71,927</b>	<b>\$59,115</b>	<b>\$76,864</b>	<b>\$4,937</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	25,000	47,850	0	25,000	0
5460000 - Repair & Maintenance Svcs	87,445	94,110	94,110	79,467	105,116	11,006
5490501 - OH-Workers' Compensation	197	248	248	248	248	0
5490503 - OH-Dental Insurance	93	46	46	46	46	0
5490504 - OH-Health Insurance	281	199	199	199	199	0
5490505 - OH-Life/AD&D, STD, LTD	80	109	109	109	109	0
<b>Operating Expenses:</b>	<b>\$88,096</b>	<b>\$119,712</b>	<b>\$142,562</b>	<b>\$80,069</b>	<b>\$130,718</b>	<b>\$11,006</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$161,283</b>	<b>\$191,639</b>	<b>\$214,489</b>	<b>\$139,183</b>	<b>\$207,582</b>	<b>\$15,943</b>

## 1247 - IT INFRASTRUCTURE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	36,210	42,367	42,367	28,551	45,843	3,476
5130001 - Vacancy Factor	0	-741	-741	0	-802	-61
5160000 - Compensated Annual Leave	3,319	0	0	1,812	0	0
5160020 - Compensated Admin Leave	787	0	0	811	0	0
5170000 - Compensated Sick Leave	925	0	0	991	0	0
5210000 - Fica Taxes	3,029	3,241	3,241	2,363	3,507	266
5220000 - Retirement Contributions	3,027	3,187	3,187	2,419	3,631	444
5230000 - Health Insurance	7,931	8,577	8,577	6,268	9,224	647
5231000 - Life Insurance	48	40	40	39	43	3
5232000 - Dental Insurance	144	145	145	105	145	0
5233000 - Lt Disability Insurance	68	70	70	53	76	6
5233100 - St Disability Insurance	125	93	93	98	101	8
5240000 - Workers' Compensation	103	97	97	74	119	22
<b>Personal Services:</b>	<b>\$55,717</b>	<b>\$57,076</b>	<b>\$57,076</b>	<b>\$43,583</b>	<b>\$61,887</b>	<b>\$4,811</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	87,570	0	0	0
5340000 - Other Contractual Services	9,216	50,000	50,000	0	15,000	-35,000
5410000 - Communications	122,249	140,000	140,000	92,797	130,000	-10,000
5460000 - Repair & Maintenance Svcs	19,541	15,200	15,200	7,460	15,200	0
5490501 - OH-Workers' Compensation	98	124	124	124	124	0
5490503 - OH-Dental Insurance	46	23	23	23	23	0
5490504 - OH-Health Insurance	140	99	99	99	99	0
5490505 - OH-Life/AD&D, STD, LTD	40	55	55	55	55	0
5520010 - Computer Software	0	10,500	12,000	3,681	6,000	-4,500
5520020 - Computer Hardware, Non-Capit	54,495	73,313	92,172	47,432	33,525	-39,788
5520021 - Computer Hardware, Operating	1,016	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$206,841</b>	<b>\$289,314</b>	<b>\$397,243</b>	<b>\$151,671</b>	<b>\$200,026</b>	<b>-\$89,288</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	59,250	0	0	0
5640020 - Computer Hardware, Capital	4,959	5,000	13,000	12,831	15,000	10,000
<b>Capital Outlay:</b>	<b>\$4,959</b>	<b>\$5,000</b>	<b>\$72,250</b>	<b>\$12,831</b>	<b>\$15,000</b>	<b>\$10,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$267,517</b>	<b>\$351,390</b>	<b>\$526,569</b>	<b>\$208,085</b>	<b>\$276,913</b>	<b>-\$74,477</b>



**1265 - HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	41,958	63,082	63,082	37,809	63,459	377
5130001 - Vacancy Factor	0	-1,104	-1,104	0	-1,110	-6
5140000 - Overtime	27	0	0	9	0	0
5160000 - Compensated Annual Leave	4,536	0	0	1,577	0	0
5160020 - Compensated Admin Leave	656	0	0	172	0	0
5170000 - Compensated Sick Leave	2,359	0	0	633	0	0
5210000 - Fica Taxes	3,937	4,825	4,825	3,249	4,855	30
5220000 - Retirement Contributions	3,614	4,743	4,743	3,354	7,516	2,773
5230000 - Health Insurance	15,508	3,644	3,644	4,681	3,915	271
5231000 - Life Insurance	58	59	59	39	60	1
5232000 - Dental Insurance	333	145	145	214	376	231
5233000 - Lt Disability Insurance	82	104	104	53	104	0
5233100 - St Disability Insurance	150	139	139	98	140	1
5240000 - Workers' Compensation	124	144	144	92	165	21
5250000 - Unemployment Compensation	0	0	0	2,970	0	0
<b>Personal Services:</b>	<b>\$73,340</b>	<b>\$75,781</b>	<b>\$75,781</b>	<b>\$54,949</b>	<b>\$79,480</b>	<b>\$3,699</b>
<b>Operating Expenses:</b>						
5450000 - Insurance	208	236	236	236	222	-14
5490501 - OH-Workers' Compensation	276	347	347	347	323	-24
5490502 - OH-Property & Liability Insuranc	27	36	36	36	26	-10
5490503 - OH-Dental Insurance	131	64	64	64	60	-4
5490504 - OH-Health Insurance	394	279	279	279	258	-21
5490505 - OH-Life/AD&D, STD, LTD	112	152	152	152	143	-9
<b>Operating Expenses:</b>	<b>\$1,148</b>	<b>\$1,114</b>	<b>\$1,114</b>	<b>\$1,114</b>	<b>\$1,032</b>	<b>-\$82</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$74,488</b>	<b>\$76,895</b>	<b>\$76,895</b>	<b>\$56,063</b>	<b>\$80,512</b>	<b>\$3,617</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	3,154,739	8,879,114	3,327,183	348,706	0	-8,879,114
<b>Capital Outlay:</b>	<b>\$3,154,739</b>	<b>\$8,879,114</b>	<b>\$3,327,183</b>	<b>\$348,706</b>	<b>\$0</b>	<b>-\$8,879,114</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,154,739</b>	<b>\$8,879,114</b>	<b>\$3,327,183</b>	<b>\$348,706</b>	<b>\$0</b>	<b>-\$8,879,114</b>

## 2125 - COUNTYWIDE FIRE PROTECTION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	16,035,276	19,218,926	19,280,531	12,263,684	19,225,954	7,028
5120002 - Disaster Relief	0	0	0	3,006	0	0
5120030 - Holiday Pay	415,033	430,448	430,448	414,503	499,990	69,542
5130000 - Other Salaries & Wages	987	0	0	0	0	0
5130001 - Vacancy Factor	0	-375,502	-376,580	0	-438,344	-62,842
5130002 - Other Salaries & Wages-Standb	154,440	255,455	169,955	97,862	225,014	-30,441
5130004 - Other Salaries & Wages-BC Woi	185,153	239,653	239,653	146,709	335,004	95,351
5140000 - Overtime	1,642,045	2,100,761	2,100,761	1,055,035	2,029,997	-70,764
5140003 - Overtime- Disaster Relief	0	0	0	2,158	0	0
5150000 - Incentive Pay	1,993,752	1,951,700	1,951,700	1,438,557	2,350,795	399,095
5150010 - Uniform Allowance	122,016	98,400	98,400	99,335	99,008	608
5150030 - Educ Incentive Firefighters	72,952	142,995	88,000	58,150	99,008	-43,987
5150031 - Tuition Reimbursement - CBA	0	0	0	0	50,003	50,003
5150032 - Tuition Reimbursement - Non-C	0	0	0	0	4,992	4,992
5150100 - Wellness Incentive	114,314	121,562	121,562	85,890	127,920	6,358
5160000 - Compensated Annual Leave	1,315,547	0	0	956,455	0	0
5160010 - Compensated Ann Leave Payoff	30,016	0	0	6,400	0	0
5160020 - Compensated Admin Leave	12,028	0	0	9,728	0	0
5170000 - Compensated Sick Leave	1,088,720	0	0	749,635	0	0
5170010 - Compensated Sick Leave Payoff	80,140	0	0	4,317	0	0
5210000 - Fica Taxes	1,704,940	1,628,118	1,874,098	1,273,199	1,878,519	250,401
5220000 - Retirement Contributions	4,908,508	4,582,100	5,169,017	3,726,235	5,646,785	1,064,685
5230000 - Health Insurance	3,634,719	4,239,875	4,239,875	3,005,068	4,254,212	14,337
5231000 - Life Insurance	21,409	20,159	20,691	16,929	23,444	3,285
5232000 - Dental Insurance	90,765	95,606	95,606	68,809	97,196	1,590
5233000 - Lt Disability Insurance	29,776	35,373	35,653	22,644	41,124	5,751
5233100 - St Disability Insurance	54,995	42,934	43,486	41,818	45,094	2,160
5240000 - Workers' Compensation	1,170,288	1,142,108	1,309,521	891,629	1,530,323	388,215
5250000 - Unemployment Compensation	0	0	0	275	0	0
<b>Personal Services:</b>	<b>\$34,877,821</b>	<b>\$35,970,671</b>	<b>\$36,892,377</b>	<b>\$26,438,028</b>	<b>\$38,126,038</b>	<b>\$2,155,367</b>

## 2125 - COUNTYWIDE FIRE PROTECTION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	37,513	60,000	60,000	45	0	-60,000
5310006 - Legal Fees	0	0	0	20,458	0	0
5313000 - Legal & Engineering Svcs	0	0	0	0	40,000	40,000
5314000 - Medical Svcs	190,862	240,625	240,625	1,327	240,625	0
5340000 - Other Contractual Services	213,316	867,000	867,000	125,839	634,500	-232,500
5400000 - Travel And Per Diem	11,700	12,000	12,000	9,953	18,147	6,147
5410000 - Communications	93,125	89,800	89,800	77,846	97,800	8,000
5420000 - Freight & Postage Services	1,371	1,500	1,500	1,498	1,500	0
5430000 - Utility Services	382	600	600	0	2,900	2,300
5440000 - Rentals And Leases	127,124	136,000	136,000	106,636	153,420	17,420
5450000 - Insurance	161,022	280,028	280,028	280,028	275,304	-4,724
5450502 - Insurance Claims - Prop & Casua	80,836	80,836	80,836	80,836	31,254	-49,582
5460000 - Repair & Maintenance Svcs	181,495	250,975	280,975	148,414	281,795	30,820
5462000 - Rep & Maint-automotive	1,337,471	1,215,000	1,215,000	921,607	1,315,000	100,000
5470000 - Printing And Binding	1,081	1,100	1,100	3,056	1,600	500
5490000 - Oth Current Chgs & Obligations	302	250	250	1,303	100	-150
5490500 - Reimbursement Of Py Revenue	-1,225	0	0	0	0	0
5490501 - OH-Workers' Compensation	65,334	85,969	85,969	85,969	85,969	0
5490502 - OH-Property & Liability Insuranc	31,047	42,530	42,530	42,530	19,359	-23,171
5490503 - OH-Dental Insurance	30,844	15,945	15,945	15,945	15,945	0
5490504 - OH-Health Insurance	93,194	68,983	68,983	68,983	68,983	0
5490505 - OH-Life/AD&D, STD, LTD	27,092	38,221	38,221	38,221	39,202	981
5511000 - Office Supplies	27,541	30,000	30,000	20,433	30,000	0
5512000 - Office Equipment	2,806	5,000	5,000	4,186	4,000	-1,000
5520000 - Operating Supplies	323,330	434,342	430,514	276,526	382,385	-51,957
5520010 - Computer Software	26,381	27,255	27,255	27,255	32,100	4,845
5521000 - Gas & Oil	313,962	188,500	188,500	107,634	170,000	-18,500
5521005 - Gas & Oil-Direct	0	136,000	136,000	134,369	171,200	35,200
5525000 - Tools	0	2,430	2,430	0	0	-2,430
5526000 - Clothing	200,855	204,950	204,950	142,907	224,822	19,872
5540000 - Books,pubs,subs & Membership	39,864	43,576	43,576	43,285	44,825	1,249
5541000 - Registration Fees	5,101	6,400	6,400	6,556	6,705	305
5550000 - Training	52,493	201,500	201,500	44,727	80,380	-121,120
<b>Operating Expenses:</b>	<b>\$3,676,217</b>	<b>\$4,767,315</b>	<b>\$4,793,487</b>	<b>\$2,838,372</b>	<b>\$4,469,820</b>	<b>-\$297,495</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	87,056	99,102	102,930	94,948	395,840	296,738
5640020 - Computer Hardware, Capital	0	3,000	3,000	0	1,255	-1,745
5640100 - Vehicles	0	9,100	9,100	0	5,000	-4,100
<b>Capital Outlay:</b>	<b>\$87,056</b>	<b>\$111,202</b>	<b>\$115,030</b>	<b>\$94,948</b>	<b>\$402,095</b>	<b>\$290,893</b>
<b>Debt Service:</b>						
5710000 - Principal	0	1,679,565	0	0	0	-1,679,565
5720000 - Interest	0	230,265	0	0	0	-230,265
<b>Debt Service:</b>	<b>\$0</b>	<b>\$1,909,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,909,830</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$38,641,094</b>	<b>\$42,759,018</b>	<b>\$41,800,894</b>	<b>\$29,371,348</b>	<b>\$42,997,953</b>	<b>\$238,935</b>

**2133 - FIRE MARSHAL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	491,395	559,123	559,123	348,300	559,520	397
5120002 - Disaster Relief	0	0	0	811	0	0
5130001 - Vacancy Factor	0	-9,952	-9,952	0	-10,295	-343
5140000 - Overtime	16,350	20,023	20,023	9,186	20,030	7
5140003 - Overtime- Disaster Relief	0	0	0	868	0	0
5150000 - Incentive Pay	8,365	0	0	4,437	8,736	8,736
5160000 - Compensated Annual Leave	31,079	0	0	25,363	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	109	0	0
5160020 - Compensated Admin Leave	2,959	0	0	3,032	0	0
5170000 - Compensated Sick Leave	12,504	0	0	26,527	0	0
5210000 - Fica Taxes	41,011	43,502	44,340	30,390	45,002	1,500
5220000 - Retirement Contributions	40,982	45,661	47,967	31,481	52,677	7,016
5230000 - Health Insurance	83,725	93,520	93,520	61,917	106,549	13,029
5231000 - Life Insurance	629	535	535	488	553	18
5232000 - Dental Insurance	2,590	2,610	2,610	1,864	2,804	194
5233000 - Lt Disability Insurance	877	938	938	652	970	32
5233100 - St Disability Insurance	1,619	1,251	1,251	1,205	1,294	43
5240000 - Workers' Compensation	22,991	24,777	25,347	17,975	29,544	4,767
<b>Personal Services:</b>	<b>\$757,075</b>	<b>\$781,988</b>	<b>\$785,702</b>	<b>\$564,605</b>	<b>\$817,384</b>	<b>\$35,396</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	8,535	12,721	12,721	8,163	12,721	0
5400000 - Travel And Per Diem	234	2,000	2,000	1,457	3,745	1,745
5410000 - Communications	7,709	7,298	7,298	5,784	8,640	1,342
5420000 - Freight & Postage Services	165	150	150	9	150	0
5440000 - Rentals And Leases	464	480	480	1,392	480	0
5450000 - Insurance	10,206	11,612	11,612	11,612	9,108	-2,504
5460000 - Repair & Maintenance Svcs	740	1,500	1,500	617	750	-750
5462000 - Rep & Maint-automotive	25,280	12,000	12,000	14,348	12,000	0
5470000 - Printing And Binding	66	500	500	44	500	0
5480000 - Promotional Activities	4,165	5,000	5,000	0	5,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	118	0	0
5490501 - OH-Workers' Compensation	1,773	2,232	2,232	2,232	2,232	0
5490502 - OH-Property & Liability Insuranc	1,310	1,763	1,763	1,763	1,003	-760
5490503 - OH-Dental Insurance	837	414	414	414	414	0
5490504 - OH-Health Insurance	2,529	1,791	1,791	1,791	1,791	0
5490505 - OH-Life/AD&D, STD, LTD	800	1,090	1,090	1,090	1,308	218
5511000 - Office Supplies	1,614	1,500	1,500	1,422	1,600	100
5512000 - Office Equipment	4,234	846	846	0	1,115	269
5520000 - Operating Supplies	898	2,000	2,000	70	2,000	0
5521000 - Gas & Oil	13,189	13,000	13,000	6,608	11,500	-1,500
5521005 - Gas & Oil-Direct	0	1,500	1,500	3,764	4,500	3,000
5526000 - Clothing	4,840	6,000	6,000	3,273	6,000	0
5540000 - Books,pubs,subs & Membership	4,560	8,200	8,200	5,441	7,170	-1,030
5541000 - Registration Fees	3,017	4,500	4,500	1,965	5,565	1,065
<b>Operating Expenses:</b>	<b>\$97,165</b>	<b>\$98,097</b>	<b>\$98,097</b>	<b>\$73,376</b>	<b>\$99,292</b>	<b>\$1,195</b>

**2133 - FIRE MARSHAL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	9,800	9,800
5640100 - Vehicles	0	0	19,042	19,042	63,000	63,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,042</b>	<b>\$19,042</b>	<b>\$72,800</b>	<b>\$72,800</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$854,240</b>	<b>\$880,085</b>	<b>\$902,841</b>	<b>\$657,023</b>	<b>\$989,476</b>	<b>\$109,391</b>

**2171 - COUNTY EMS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	75,718	151,930	151,930	107,841	146,932	-4,998
5120002 - Disaster Relief	0	0	0	155	0	0
5130001 - Vacancy Factor	0	-2,653	-2,653	0	-2,591	62
5140000 - Overtime	1,419	1,017	1,017	1,218	1,102	85
5140003 - Overtime- Disaster Relief	0	0	0	181	0	0
5150000 - Incentive Pay	3,458	0	0	0	0	0
5160000 - Compensated Annual Leave	4,477	0	0	884	0	0
5160010 - Compensated Ann Leave Payoff	116	0	0	7,990	0	0
5160020 - Compensated Admin Leave	0	0	0	400	0	0
5170000 - Compensated Sick Leave	1,092	0	0	5,380	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	11,162	0	0
5210000 - Fica Taxes	6,474	11,596	11,706	9,829	11,324	-272
5220000 - Retirement Contributions	9,281	14,306	14,608	9,775	12,110	-2,196
5230000 - Health Insurance	14,395	28,102	28,102	25,503	58,252	30,150
5231000 - Life Insurance	92	143	143	121	139	-4
5232000 - Dental Insurance	539	484	484	563	1,112	628
5233000 - Lt Disability Insurance	129	251	251	161	244	-7
5233100 - St Disability Insurance	238	333	333	298	326	-7
5240000 - Workers' Compensation	213	3,875	3,950	433	2,426	-1,449
<b>Personal Services:</b>	<b>\$117,641</b>	<b>\$209,384</b>	<b>\$209,871</b>	<b>\$181,893</b>	<b>\$231,376</b>	<b>\$21,992</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	308,532	345,043	345,043	332,587	376,383	31,340
5314000 - Medical Svcs	91,545	106,876	106,876	0	24,000	-82,876
5340000 - Other Contractual Services	190,548	265,000	265,000	176,879	365,000	100,000
5400000 - Travel And Per Diem	0	0	0	0	5,406	5,406
5430000 - Utility Services	6,503	8,000	8,000	4,298	7,500	-500
5440000 - Rentals And Leases	5,283	7,700	7,700	3,096	8,000	300
5450000 - Insurance	0	0	0	0	244	244
5460000 - Repair & Maintenance Svcs	53,258	77,552	77,552	75,260	126,984	49,432
5480000 - Promotional Activities	959	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	2,400	2,400	2,480	0	-2,400
5490400 - Bad Debt	3,941,334	3,603,951	3,603,951	2,027,727	3,996,000	392,049
5490501 - OH-Workers' Compensation	394	744	744	744	744	0
5490502 - OH-Property & Liability Insuranc	0	0	0	0	29	29
5490503 - OH-Dental Insurance	186	138	138	138	138	0
5490504 - OH-Health Insurance	562	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	240	436	436	436	545	109
5520000 - Operating Supplies	426,549	486,406	481,906	288,506	470,200	-16,206
5520010 - Computer Software	0	0	0	1,295	0	0
5540000 - Books,pubs,subs & Membership	300	325	325	300	675	350
5541000 - Registration Fees	375	600	600	0	1,486	886
5550000 - Training	20,953	73,510	99,727	63,638	75,400	1,890
<b>Operating Expenses:</b>	<b>\$5,047,521</b>	<b>\$4,979,278</b>	<b>\$5,000,995</b>	<b>\$2,977,979</b>	<b>\$5,459,331</b>	<b>\$480,053</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	45,333	3,300	7,800	0	0	-3,300
<b>Capital Outlay:</b>	<b>\$45,333</b>	<b>\$3,300</b>	<b>\$7,800</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,300</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,210,496</b>	<b>\$5,191,962</b>	<b>\$5,218,666</b>	<b>\$3,159,872</b>	<b>\$5,690,707</b>	<b>\$498,745</b>

## 2172 - COUNTY FIRE PROTECTION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	629,563	640,263	640,263	666,592	663,420	23,157
5340000 - Other Contractual Services	46,527	46,379	46,379	43,986	46,530	151
5490000 - Oth Current Chgs & Obligations	356	1,000	1,000	0	1,000	0
5490500 - Reimbursement Of Py Revenue	0	0	0	215	0	0
<b>Operating Expenses:</b>	<b>\$676,446</b>	<b>\$687,642</b>	<b>\$687,642</b>	<b>\$710,793</b>	<b>\$710,950</b>	<b>\$23,308</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$676,446</b>	<b>\$687,642</b>	<b>\$687,642</b>	<b>\$710,793</b>	<b>\$710,950</b>	<b>\$23,308</b>



**4125 - FACILITIES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	6,640	15,000	46,600	10,520	7,500	-7,500
5340000 - Other Contractual Services	5,025	15,865	15,865	12,004	24,115	8,250
5430000 - Utility Services	189,763	285,000	285,000	144,566	285,000	0
5440000 - Rentals And Leases	2,320	2,900	2,900	593	2,900	0
5460000 - Repair & Maintenance Svcs	528,477	729,925	867,425	169,353	493,075	-236,850
5520000 - Operating Supplies	980	1,135	1,135	556	1,135	0
5520020 - Computer Hardware, Non-Capit	19,756	0	0	0	0	0
5521000 - Gas & Oil	4,349	14,300	14,300	4,247	14,300	0
<b>Operating Expenses:</b>	<b>\$757,310</b>	<b>\$1,064,125</b>	<b>\$1,233,225</b>	<b>\$341,839</b>	<b>\$828,025</b>	<b>-\$236,100</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$757,310</b>	<b>\$1,064,125</b>	<b>\$1,233,225</b>	<b>\$341,839</b>	<b>\$828,025</b>	<b>-\$236,100</b>

**4158 - MOWING UNIT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	31,475	80,000	80,000	25,952	90,000	10,000
<b>Operating Expenses:</b>	<b>\$31,475</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$25,952</b>	<b>\$90,000</b>	<b>\$10,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,475</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$25,952</b>	<b>\$90,000</b>	<b>\$10,000</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	1,403,894	1,489,770	1,489,770	1,365,619	1,489,191	-579
<b>Transfers Out:</b>	<b>\$1,403,894</b>	<b>\$1,489,770</b>	<b>\$1,489,770</b>	<b>\$1,365,619</b>	<b>\$1,489,191</b>	<b>-\$579</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,403,894</b>	<b>\$1,489,770</b>	<b>\$1,489,770</b>	<b>\$1,365,619</b>	<b>\$1,489,191</b>	<b>-\$579</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	3,916,215	4,340,980	4,340,980	3,255,735	4,558,029	217,049
5910158 - Tran Out-intergov Radio Commu	107,925	254,474	254,474	190,856	119,907	-134,567
5910331 - Tran Out - Fire Capital Fund	0	2,232,548	3,889,380	1,674,411	5,244,819	3,012,271
5910510 - Tran Out Fleet	157,113	327,700	228,086	245,775	28,125	-299,575
5910704 - Transfers out-Property Appr	306,143	326,025	326,025	326,102	326,025	0
<b>Transfers Out:</b>	<b>\$4,487,396</b>	<b>\$7,481,727</b>	<b>\$9,038,945</b>	<b>\$5,692,878</b>	<b>\$10,276,905</b>	<b>\$2,795,178</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	9,704,154	9,704,154	0	9,690,434	-13,720
5990020 - Reserve For Contingency	0	4,584,675	4,389,290	0	4,389,290	-195,385
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$14,288,829</b>	<b>\$14,093,444</b>	<b>\$0</b>	<b>\$14,079,724</b>	<b>-\$209,105</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	471,511	471,511	0	0	-471,511
5990041 - Res For Capital - Designated	0	475,612	475,612	0	5,332,793	4,857,181
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$947,123</b>	<b>\$947,123</b>	<b>\$0</b>	<b>\$5,332,793</b>	<b>\$4,385,670</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	5,364,455	0	3,513,675	3,513,675
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,364,455</b>	<b>\$0</b>	<b>\$3,513,675</b>	<b>\$3,513,675</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,487,396</b>	<b>\$22,717,679</b>	<b>\$29,443,967</b>	<b>\$5,692,878</b>	<b>\$33,203,097</b>	<b>\$10,485,418</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	161,528	369,474	259,605	248,831	1,494,668	1,125,194
5720000 - Interest	16,097	1,198,007	282,969	281,057	473,696	-724,311
5731000 - Debt Issuance Costs	36,500	0	0	18,104	0	0
<b>Debt Service:</b>	<b>\$214,125</b>	<b>\$1,567,481</b>	<b>\$542,574</b>	<b>\$547,992</b>	<b>\$1,968,364</b>	<b>\$400,883</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	25,373	1,449,300	0	1,471,754	1,446,381
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$25,373</b>	<b>\$1,449,300</b>	<b>\$0</b>	<b>\$1,471,754</b>	<b>\$1,446,381</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$214,125</b>	<b>\$1,592,854</b>	<b>\$1,991,874</b>	<b>\$547,992</b>	<b>\$3,440,118</b>	<b>\$1,847,264</b>

## FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

### TRENDS & ISSUES

This Special Revenue Fund was created to support costs associated with the mediation program.

Personal Services support 1 FTEs, which remains unchanged from the FY17 Adopted Budget.

Personal Services increased 5.35%, or \$2,988 as a result of the following:

- Retirement and Workers' Compensation increased based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenses decreased 4.41% or \$600 from the FY17 Adopted Budget primarily due to a reduction in the estimated number of foreclosure cases for FY18.

Overall, the FY18 Budget decreased 12.73% or \$ 17,781 over the FY17 Adopted Budget.

### REVENUES

This Fund is supported by revenues based on Administrative Order # 2012-07, which permits the County to receive \$100 per residential foreclosure case filed with the Clerk of the Court, and an additional \$440 per case for mediation services.

### 136-HOMESTEAD FORECLOSURE MEDIATION FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	81,240	71,760	71,760	43,180	58,320	-13,440
Miscellaneous Revenues	431	0	0	470	440	440
Less 5% Statutory Reduction	0	-3,588	-3,588	0	-2,938	650
Fund Balance	0	71,503	86,218	0	66,072	-5,431
<b>Total</b>	<b>81,671</b>	<b>139,675</b>	<b>154,390</b>	<b>43,650</b>	<b>121,894</b>	<b>-17,781</b>
<b>Expenditures</b>						
Personal Services	54,934	55,858	55,858	41,877	58,846	2,988
Operating Expenses	13,188	13,602	13,602	8,919	13,002	-600
Reserves - Restricted	0	70,215	84,930	0	50,046	-20,169
<b>Total</b>	<b>68,121</b>	<b>139,675</b>	<b>154,390</b>	<b>50,796</b>	<b>121,894</b>	<b>-17,781</b>

**1542 - MEDIATION EXPENSE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	37,747	42,303	42,303	28,181	42,307	4
5130001 - Vacancy Factor	0	-740	-740	0	-740	0
5160000 - Compensated Annual Leave	2,527	0	0	2,339	0	0
5170000 - Compensated Sick Leave	904	0	0	397	0	0
5210000 - Fica Taxes	3,059	3,236	3,236	2,314	3,236	0
5220000 - Retirement Contributions	3,022	3,181	3,181	2,859	5,609	2,428
5230000 - Health Insurance	6,746	7,288	7,288	5,326	7,831	543
5231000 - Life Insurance	48	40	40	38	40	0
5232000 - Dental Insurance	289	290	290	210	290	0
5233000 - Lt Disability Insurance	68	70	70	51	70	0
5233100 - St Disability Insurance	125	93	93	94	93	0
5240000 - Workers' Compensation	103	97	97	69	110	13
5250000 - Unemployment Compensation	295	0	0	0	0	0
<b>Personal Services:</b>	<b>\$54,934</b>	<b>\$55,858</b>	<b>\$55,858</b>	<b>\$41,877</b>	<b>\$58,846</b>	<b>\$2,988</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	10,800	10,500	10,500	7,050	10,500	0
5310006 - Legal Fees	0	0	0	300	0	0
5420000 - Freight & Postage Services	754	1,200	1,200	343	800	-400
5460000 - Repair & Maintenance Svcs	608	1,000	1,000	623	1,000	0
5490500 - Reimbursement Of Py Revenue	375	0	0	0	0	0
5490501 - OH-Workers' Compensation	197	248	248	248	248	0
5490503 - OH-Dental Insurance	93	46	46	46	46	0
5490504 - OH-Health Insurance	281	199	199	199	199	0
5490505 - OH-Life/AD&D, STD, LTD	80	109	109	109	109	0
5511000 - Office Supplies	0	300	300	0	100	-200
<b>Operating Expenses:</b>	<b>\$13,188</b>	<b>\$13,602</b>	<b>\$13,602</b>	<b>\$8,919</b>	<b>\$13,002</b>	<b>-\$600</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	70,215	84,930	0	50,046	-20,169
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$70,215</b>	<b>\$84,930</b>	<b>\$0</b>	<b>\$50,046</b>	<b>-\$20,169</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$68,121</b>	<b>\$139,675</b>	<b>\$154,390</b>	<b>\$50,796</b>	<b>\$121,894</b>	<b>-\$17,781</b>



## **FUND 137 – HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)**

### **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 is effective for a period of three federal fiscal years (2016, 2017, and 2018) commencing on October 1, 2015 and ending on September 30, 2018. This agreement has been automatically renewed as outlined in the original agreement, Section 11, for a term of three fiscal years commencing on October 1, 2018 and ending on September 30, 2021.

Personal Services supports .5 FTEs which is a decrease of .25 FTEs due to the reallocation of the Community Grants Program Specialist II to Fund 151 – CDBG Fund. Overall Personal Services decreased 32.46%, or \$13,595 due to the following:

- Above mention reallocation
- Retirement and Worker’s compensation were adjusted based on rates set by the State
- Health insurance and other ancillary insurance accounts, which will be finalized after Open Enrollment.

Operating Expenditures total \$436,591 for administration and program activities. Additionally, the City of Kissimmee’s portion of the grant is outlined in the Interlocal Agreement.

### **REVENUES**

The FY18 anticipated allocation from the Department of Housing Urban Development (HUD) is \$696,402. Additionally, a transfer In for \$53,598 is from the General Fund.

## 137-HOME FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	27,344	1,253,629	1,253,629	72,991	696,402	-557,227
Transfers In	421,530	0	0	0	53,598	53,598
<b>Total</b>	<b>448,874</b>	<b>1,253,629</b>	<b>1,253,629</b>	<b>72,991</b>	<b>750,000</b>	<b>-503,629</b>
<b>Expenditures</b>						
Personal Services	23,632	41,876	41,876	16,602	28,281	-13,595
Operating Expenses	425,242	663,828	663,828	201,988	436,591	-227,237
Grants and Aids	0	547,925	547,925	0	285,128	-262,797
<b>Total</b>	<b>448,874</b>	<b>1,253,629</b>	<b>1,253,629</b>	<b>218,590</b>	<b>750,000</b>	<b>-503,629</b>

**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	17,615	31,711	31,711	11,032	21,143	-10,568
5130001 - Vacancy Factor	0	-555	-555	0	-370	185
5150300 - Class C Meals	2	0	0	15	0	0
5160000 - Compensated Annual Leave	114	0	0	196	0	0
5160020 - Compensated Admin Leave	114	0	0	308	0	0
5170000 - Compensated Sick Leave	34	0	0	857	0	0
5210000 - Fica Taxes	1,370	2,426	2,426	940	1,617	-809
5220000 - Retirement Contributions	1,317	2,385	2,385	932	1,674	-711
5230000 - Health Insurance	2,636	5,466	5,466	2,136	3,916	-1,550
5231000 - Life Insurance	19	30	30	15	20	-10
5232000 - Dental Insurance	120	217	217	84	145	-72
5233000 - Lt Disability Insurance	28	53	53	20	35	-18
5233100 - St Disability Insurance	51	70	70	38	46	-24
5240000 - Workers' Compensation	214	73	73	28	55	-18
<b>Personal Services:</b>	<b>\$23,632</b>	<b>\$41,876</b>	<b>\$41,876</b>	<b>\$16,602</b>	<b>\$28,281</b>	<b>-\$13,595</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	2,500	7,500	7,500	0	5,000	-2,500
5400000 - Travel And Per Diem	0	3,000	3,000	0	2,000	-1,000
5420000 - Freight & Postage Services	0	100	100	0	100	0
5488000 - Promotional-ads/media Buys	1,212	7,000	7,000	388	3,074	-3,926
5490000 - Oth Current Chgs & Obligations	0	2,225	2,225	0	14,074	11,849
5490501 - OH-Workers' Compensation	0	0	0	0	124	124
5490503 - OH-Dental Insurance	0	0	0	0	23	23
5490504 - OH-Health Insurance	0	0	0	0	100	100
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	54	54
5511000 - Office Supplies	0	1,200	1,200	0	1,000	-200
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	0	300	300	0	300	0
5550000 - Training	0	2,500	2,500	0	1,500	-1,000
<b>Operating Expenses:</b>	<b>\$3,712</b>	<b>\$24,125</b>	<b>\$24,125</b>	<b>\$388</b>	<b>\$27,649</b>	<b>\$3,524</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$27,344</b>	<b>\$66,001</b>	<b>\$66,001</b>	<b>\$16,990</b>	<b>\$55,930</b>	<b>-\$10,071</b>

### 6165 - HOUSING ASSISTANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	421,530	639,703	639,703	201,600	408,942	-230,761
<b>Operating Expenses:</b>	<b>\$421,530</b>	<b>\$639,703</b>	<b>\$639,703</b>	<b>\$201,600</b>	<b>\$408,942</b>	<b>-\$230,761</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	0	442,454	442,454	0	179,571	-262,883
5811000-Aids To Gov't Agencies	0	105,471	105,471	0	105,557	86
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$547,925</b>	<b>\$547,925</b>	<b>\$0</b>	<b>\$285,128</b>	<b>-\$262,797</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$421,530</b>	<b>\$1,187,628</b>	<b>\$1,187,628</b>	<b>\$201,600</b>	<b>\$694,070</b>	<b>-\$493,558</b>

## FUND 139 – CRIMINAL JUSTICE TRAINING FUND

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### TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the FY18 Budget represents a decrease of 24.17% from the FY17 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. These revenues are estimated to decrease of 4.48% in judgments, fines and forfeitures compared to the FY18 Adopted Budget.

### 139-CRIMINAL JUSTICE TRAINING

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	89,961	100,283	100,283	55,804	66,585	-33,698
Miscellaneous Revenues	151	0	0	50	0	0
Less 5% Statutory Reduction	0	-5,014	-5,014	0	-3,329	1,685
Fund Balance	0	13,977	6,239	0	19,583	5,606
<b>Total</b>	<b>90,112</b>	<b>109,246</b>	<b>101,508</b>	<b>55,854</b>	<b>82,839</b>	<b>-26,407</b>
<b>Expenditures</b>						
Transfers Out	100,317	109,246	101,508	37,684	82,839	-26,407
<b>Total</b>	<b>100,317</b>	<b>109,246</b>	<b>101,508</b>	<b>37,684</b>	<b>82,839</b>	<b>-26,407</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	100,317	109,246	101,508	37,684	82,839	-26,407
<b>Transfers Out:</b>	<b>\$100,317</b>	<b>\$109,246</b>	<b>\$101,508</b>	<b>\$37,684</b>	<b>\$82,839</b>	<b>-\$26,407</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$100,317</b>	<b>\$109,246</b>	<b>\$101,508</b>	<b>\$37,684</b>	<b>\$82,839</b>	<b>-\$26,407</b>

## FUND 141 – BOATING IMPROVEMENT FUND

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### 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 Statutes)

This fund does not support Personal Services.

Operating Expenditures are not included for FY18. This Fund includes Transfer Out and Reserves.

Overall, this Fund decreased 45.16%, or \$193,333 from the FY17 Adopted Budget.

### REVENUES

Revenues are derived from boat registration fees collected by the State. For FY18, estimated revenue is based on collection trends.



## 141-BOATING IMPROVEMENT FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	73,245	52,000	52,000	68,622	102,934	50,934
Miscellaneous Revenues	9,374	0	0	7,674	10,374	10,374
Less 5% Statutory Reduction	0	-2,600	-2,600	0	-5,666	-3,066
Fund Balance	0	378,681	413,644	0	127,106	-251,575
<b>Total</b>	<b>82,619</b>	<b>428,081</b>	<b>463,044</b>	<b>76,297</b>	<b>234,748</b>	<b>-193,333</b>
<b>Expenditures</b>						
Operating Expenses	0	32,300	32,300	0	0	-32,300
Capital Outlay	18,606	283,613	286,538	0	0	-283,613
Transfers Out	3,764	6,560	6,560	4,920	6,560	0
Reserves - Operating	0	6,000	6,000	0	0	-6,000
Reserves - Capital	0	99,608	131,646	0	228,188	128,580
<b>Total</b>	<b>22,370</b>	<b>428,081</b>	<b>463,044</b>	<b>4,920</b>	<b>234,748</b>	<b>-193,333</b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	18,606	283,613	286,538	0	0	-283,613
<b>Capital Outlay:</b>	<b>\$18,606</b>	<b>\$283,613</b>	<b>\$286,538</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$283,613</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,606</b>	<b>\$283,613</b>	<b>\$286,538</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$283,613</b>

### 1417 - LAKES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	32,300	32,300	0	0	-32,300
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$32,300</b>	<b>\$32,300</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$32,300</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	3,764	6,560	6,560	4,920	6,560	0
<b>Transfers Out:</b>	<b>\$3,764</b>	<b>\$6,560</b>	<b>\$6,560</b>	<b>\$4,920</b>	<b>\$6,560</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	6,000	6,000	0	0	-6,000
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$6,000</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	99,608	131,646	0	228,188	128,580
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$99,608</b>	<b>\$131,646</b>	<b>\$0</b>	<b>\$228,188</b>	<b>\$128,580</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,764</b>	<b>\$144,468</b>	<b>\$176,506</b>	<b>\$4,920</b>	<b>\$234,748</b>	<b>\$90,280</b>

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## FUND 142 –MOBILITY FEE EAST DISTRICT FUND

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### **TRENDS & ISSUES**

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the East District.

Included in Capital Outlay are FY18 projects, which have been prioritized to reflect available funding and include the following projects: Neptune Road Phases III & IV and Simpson Road Phases II and III.

### **REVENUES**

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy.

## 142 - MOBILITY FEE EAST ZONE

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	879,096	1,363,975	1,363,975	852,125	1,098,163	-265,812
Miscellaneous Revenues	2,096	0	0	6,734	0	0
Less 5% Statutory Reduction	0	-68,199	-68,199	0	-54,908	13,291
Fund Balance	0	0	881,191	0	1,338,928	1,338,928
<b>Total</b>	<b>881,191</b>	<b>1,295,776</b>	<b>2,176,967</b>	<b>858,859</b>	<b>2,382,183</b>	<b>1,086,407</b>
<b>Expenditures</b>						
Capital Outlay	0	1,295,776	1,295,776	0	2,311,926	1,016,150
Reserves - Capital	0	0	881,191	0	70,257	70,257
<b>Total</b>	<b>0</b>	<b>1,295,776</b>	<b>2,176,967</b>	<b>0</b>	<b>2,382,183</b>	<b>1,086,407</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	424,000	424,000	0	2,311,926	1,887,926
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$424,000</b>	<b>\$424,000</b>	<b>\$0</b>	<b>\$2,311,926</b>	<b>\$1,887,926</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$424,000</b>	<b>\$424,000</b>	<b>\$0</b>	<b>\$2,311,926</b>	<b>\$1,887,926</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	871,776	871,776	0	0	-871,776
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$871,776</b>	<b>\$871,776</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$871,776</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$871,776</b>	<b>\$871,776</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$871,776</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	881,191	0	70,257	70,257
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$881,191</b>	<b>\$0</b>	<b>\$70,257</b>	<b>\$70,257</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$881,191</b>	<b>\$0</b>	<b>\$70,257</b>	<b>\$70,257</b>



## **FUND 143 –MOBILITY FEE WEST DISTRICT FUND**

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### **TRENDS & ISSUES**

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

This fund does not support Personal Services.

Included in Capital Outlay are FY18 CIP projects to reflect available funding and include the following projects: ATMS, Neptune Phase II, Poinciana Blvd., Simpson Road, County Sidewalks, and Osceola Parkway West Phase I.

### **REVENUES**

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. To control the use of funds, the expense account will not be available until revenues are received.

### 143 - MOBILITY FEE WEST ZONE

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	3,562,050	7,729,194	7,729,194	5,643,480	9,588,766	1,859,572
Miscellaneous Revenues	8,272	0	0	34,966	0	0
Less 5% Statutory Reduction	0	-386,460	-386,460	0	-479,438	-92,978
Fund Balance	0	3,899,968	3,570,322	0	3,344,267	-555,701
<b>Total</b>	<b><u>3,570,322</u></b>	<b><u>11,242,702</u></b>	<b><u>10,913,056</u></b>	<b><u>5,678,445</u></b>	<b><u>12,453,595</u></b>	<b><u>1,210,893</u></b>
<b>Expenditures</b>						
Operating Expenses	0	500,000	500,000	10,966	0	-500,000
Capital Outlay	0	8,306,185	8,306,185	0	9,410,325	1,104,140
Reserves - Operating	0	536,549	536,549	0	0	-536,549
Reserves - Capital	0	1,899,968	1,570,322	0	3,043,270	1,143,302
<b>Total</b>	<b><u>0</u></b>	<b><u>11,242,702</u></b>	<b><u>10,913,056</u></b>	<b><u>10,966</u></b>	<b><u>12,453,595</u></b>	<b><u>1,210,893</u></b>

**1405 - MOBILITY COORDINATION FEE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	500,000	500,000	9,820	0	-500,000
5490500 - Reimbursement Of Py Revenue	0	0	0	1,146	0	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$10,966</b>	<b>\$0</b>	<b>-\$500,000</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	26,828	26,828	0	0	-26,828
5990020 - Reserve For Contingency	0	509,721	509,721	0	0	-509,721
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$536,549</b>	<b>\$536,549</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$536,549</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	1,899,968	1,570,322	0	3,043,270	1,143,302
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$1,899,968</b>	<b>\$1,570,322</b>	<b>\$0</b>	<b>\$3,043,270</b>	<b>\$1,143,302</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$2,936,517</b>	<b>\$2,606,871</b>	<b>\$10,966</b>	<b>\$3,043,270</b>	<b>\$106,753</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	8,306,185	8,306,185	0	9,410,325	1,104,140
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$8,306,185</b>	<b>\$8,306,185</b>	<b>\$0</b>	<b>\$9,410,325</b>	<b>\$1,104,140</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$8,306,185</b>	<b>\$8,306,185</b>	<b>\$0</b>	<b>\$9,410,325</b>	<b>\$1,104,140</b>

## FUND 145 – RED LIGHT CAMERAS

### TRENDS & ISSUES

On January 6, 2014, the BOCC adopted Ordinance #2014-24 amending Part II of the County Code of Ordinances by replacing Chapter 11, entitled “Intersection Safety”, to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff and his designees to enforce Florida Statutes Chapter 316 and allow for the use of a Local Hearing Officer and future camera relocation. The purpose and intent of Chapter 11 is to specifically authorize the use of traffic infraction detectors 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 \$60,000 from the FY17 Adopted Budget based on the annual contract with ATS, Inc.

Overall Expenditures increased \$14,989 from the FY17 Adopted Budget.

### 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 violations. 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	460,302	532,737	532,737	390,477	523,302	-9,435
Miscellaneous Revenues	237	0	0	300	0	0
Less 5% Statutory Reduction	0	-26,637	-26,637	0	-26,165	472
Fund Balance	0	0	418	0	23,952	23,952
<b>Total</b>	<b>460,539</b>	<b>506,100</b>	<b>506,518</b>	<b>390,777</b>	<b>521,089</b>	<b>14,989</b>
<b>Expenditures</b>						
Operating Expenses	460,512	457,000	457,000	371,507	517,000	60,000
Reserves - Operating	0	49,100	49,518	0	4,089	-45,011
<b>Total</b>	<b>460,512</b>	<b>506,100</b>	<b>506,518</b>	<b>371,507</b>	<b>521,089</b>	<b>14,989</b>

### 4159 - RED LIGHT CAMERAS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	460,512	432,000	432,000	360,925	492,000	60,000
5420000 - Freight & Postage Services	0	25,000	25,000	10,582	25,000	0
<b>Operating Expenses:</b>	<b>\$460,512</b>	<b>\$457,000</b>	<b>\$457,000</b>	<b>\$371,507</b>	<b>\$517,000</b>	<b>\$60,000</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	49,100	49,518	0	4,089	-45,011
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$49,100</b>	<b>\$49,518</b>	<b>\$0</b>	<b>\$4,089</b>	<b>-\$45,011</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$460,512</b>	<b>\$506,100</b>	<b>\$506,518</b>	<b>\$371,507</b>	<b>\$521,089</b>	<b>\$14,989</b>

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

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<b>TRENDS &amp; ISSUES</b>
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<p>This Fund was established in the FY 2016 Final Amendment 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.</p>
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<b>REVENUES</b>
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<p>The primary revenue source for this Fund is fund balance.</p>
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**146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	37,423	0	0	68,907	0	0
Other Sources	21,250,000	15,937,500	0	0	0	-15,937,500
Fund Balance	0	0	17,658,869	0	1,124,395	1,124,395
<b>Total</b>	<b>21,287,423</b>	<b>15,937,500</b>	<b>17,658,869</b>	<b>68,907</b>	<b>1,124,395</b>	<b>-14,813,105</b>
<b>Expenditures</b>						
Capital Outlay	3,628,555	15,937,500	16,544,202	7,450,580	0	-15,937,500
Reserves - Capital	0	0	1,114,667	0	1,124,395	1,124,395
<b>Total</b>	<b>3,628,555</b>	<b>15,937,500</b>	<b>17,658,869</b>	<b>7,450,580</b>	<b>1,124,395</b>	<b>-14,813,105</b>

**5113 - OSC COUNTY CONV CENTER-RIDA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	3,628,555	15,937,500	16,544,202	7,450,580	0	-15,937,500
<b>Capital Outlay:</b>	<b>\$3,628,555</b>	<b>\$15,937,500</b>	<b>\$16,544,202</b>	<b>\$7,450,580</b>	<b>\$0</b>	<b>-\$15,937,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,628,555</b>	<b>\$15,937,500</b>	<b>\$16,544,202</b>	<b>\$7,450,580</b>	<b>\$0</b>	<b>-\$15,937,500</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	1,114,667	0	1,124,395	1,124,395
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,114,667</b>	<b>\$0</b>	<b>\$1,124,395</b>	<b>\$1,124,395</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,114,667</b>	<b>\$0</b>	<b>\$1,124,395</b>	<b>\$1,124,395</b>

## FUND 148 – THE 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 43.70 FTEs, which is an increase of 4.05 FTE over the FY17 Adopted Budget as a result of the reallocation of two Permit Technician I positions, the Financial Services Coordinator, Financial & Compliance Manager and Internal Systems Coordinator from Fund 001 – General Fund, Customer Care Administration (1458). Personal Services increased 7.59%, or \$219,226 from the FY17 Adopted Budget due to the following:

- Above mentioned position reallocations
- 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

Operating Expenditures increased \$447,962, from the FY17 Adopted Budget primarily due to increases in costs associated with contractual inspection services.

Capital Outlay includes requests for replacement desktop scanners.

Overall this Fund increased 14.32% or \$2,545,503 from the FY17 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.

## 148-BUILDING FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	6,831,166	5,694,840	5,694,840	6,096,760	7,548,720	1,853,880
Charges For Services	127,051	128,759	128,759	107,844	137,600	8,841
Judgment, Fines & Forfeits	10,598	0	0	3,790	0	0
Miscellaneous Revenues	264,500	57,431	57,431	105,389	105,289	47,858
Less 5% Statutory Reduction	0	-294,052	-294,052	0	-389,580	-95,528
Fund Balance	0	12,185,268	13,094,497	0	12,915,720	730,452
<b>Total</b>	<b><u>7,233,315</u></b>	<b><u>17,772,246</u></b>	<b><u>18,681,475</u></b>	<b><u>6,313,783</u></b>	<b><u>20,317,749</u></b>	<b><u>2,545,503</u></b>
<b>Expenditures</b>						
Personal Services	2,655,058	2,886,660	2,886,660	2,077,601	3,105,886	219,226
Operating Expenses	360,118	439,929	611,074	375,361	887,891	447,962
Capital Outlay	1,013,212	1,850,136	1,981,023	796,020	230,812	-1,619,324
Transfers Out	388,863	327,132	332,578	245,349	355,257	28,125
Reserves - Operating	0	758,954	758,954	0	883,716	124,762
Reserves - Capital	0	1,500,000	1,500,000	0	1,500,000	0
Reserves - Stability	0	10,009,435	10,611,186	0	13,354,187	3,344,752
<b>Total</b>	<b><u>4,417,251</u></b>	<b><u>17,772,246</u></b>	<b><u>18,681,475</u></b>	<b><u>3,494,330</u></b>	<b><u>20,317,749</u></b>	<b><u>2,545,503</u></b>

**1246 - IT APPLICATIONS SUPPORT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	500	5,000	5,000	0	75,000	70,000
5460000 - Repair & Maintenance Svcs	162,159	178,200	178,200	177,080	216,295	38,095
<b>Operating Expenses:</b>	<b>\$162,659</b>	<b>\$183,200</b>	<b>\$183,200</b>	<b>\$177,080</b>	<b>\$291,295</b>	<b>\$108,095</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$162,659</b>	<b>\$183,200</b>	<b>\$183,200</b>	<b>\$177,080</b>	<b>\$291,295</b>	<b>\$108,095</b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	949,654	1,850,136	1,958,001	775,025	205,212	-1,644,924
<b>Capital Outlay:</b>	<b>\$949,654</b>	<b>\$1,850,136</b>	<b>\$1,958,001</b>	<b>\$775,025</b>	<b>\$205,212</b>	<b>-\$1,644,924</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$949,654</b>	<b>\$1,850,136</b>	<b>\$1,958,001</b>	<b>\$775,025</b>	<b>\$205,212</b>	<b>-\$1,644,924</b>

**1450 - CUSTOMER RESOURCES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	577,711	658,685	658,685	418,138	751,637	92,952
5120002 - Disaster Relief	0	0	0	347	0	0
5130001 - Vacancy Factor	0	-11,527	-11,527	0	-13,153	-1,626
5150300 - Class C Meals	0	0	0	34	0	0
5160000 - Compensated Annual Leave	32,485	0	0	23,952	0	0
5160010 - Compensated Ann Leave Payoff	1,300	0	0	5,066	0	0
5160020 - Compensated Admin Leave	3,859	0	0	3,924	0	0
5170000 - Compensated Sick Leave	19,331	0	0	15,397	0	0
5170010 - Compensated Sick Leave Payoff	1,282	0	0	3,981	0	0
5210000 - Fica Taxes	46,302	50,384	50,384	34,113	57,498	7,114
5220000 - Retirement Contributions	56,421	59,533	59,533	41,594	67,671	8,138
5230000 - Health Insurance	132,413	159,335	159,335	108,233	191,641	32,306
5231000 - Life Insurance	754	617	617	569	702	85
5232000 - Dental Insurance	3,804	3,916	3,916	2,714	4,589	673
5233000 - Lt Disability Insurance	1,039	1,092	1,092	757	1,243	151
5233100 - St Disability Insurance	1,921	1,450	1,450	1,398	1,650	200
5240000 - Workers' Compensation	1,580	1,512	1,512	1,083	1,952	440
<b>Personal Services:</b>	<b>\$880,202</b>	<b>\$924,997</b>	<b>\$924,997</b>	<b>\$661,300</b>	<b>\$1,065,430</b>	<b>\$140,433</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	30,000	30,000	30,000	30,000	30,000	0
5410000 - Communications	546	600	600	376	600	0
5420000 - Freight & Postage Services	148	240	240	52	240	0
5450000 - Insurance	4,885	6,025	6,025	6,025	5,047	-978
5460000 - Repair & Maintenance Svcs	5,144	11,390	11,390	3,321	11,390	0
5470000 - Printing And Binding	0	0	0	30	0	0
5490501 - OH-Workers' Compensation	2,787	3,756	3,756	3,756	4,454	698
5490502 - OH-Property & Liability Insuranc	627	915	915	915	414	-501
5490503 - OH-Dental Insurance	1,318	695	695	695	828	133
5490504 - OH-Health Insurance	3,977	3,016	3,016	3,016	3,571	555
5490505 - OH-Life/AD&D, STD, LTD	1,132	1,650	1,650	1,650	1,959	309
5511000 - Office Supplies	1,868	1,950	1,950	440	1,950	0
5512000 - Office Equipment	0	3,500	3,500	3,276	7,900	4,400
5520000 - Operating Supplies	1,807	4,720	4,720	3,867	4,720	0
5520021 - Computer Hardware, Operating	584	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	0	200	200	0	200	0
5550000 - Training	0	200	200	0	200	0
<b>Operating Expenses:</b>	<b>\$54,823</b>	<b>\$68,857</b>	<b>\$68,857</b>	<b>\$57,420</b>	<b>\$73,473</b>	<b>\$4,616</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	25,600	25,600
5640020 - Computer Hardware, Capital	9,828	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$9,828</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,600</b>	<b>\$25,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$944,853</b>	<b>\$993,854</b>	<b>\$993,854</b>	<b>\$718,721</b>	<b>\$1,164,503</b>	<b>\$170,649</b>



**1452 - BUILDING OFFICIAL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,208,120	1,482,957	1,482,957	963,074	1,544,678	61,721
5120002 - Disaster Relief	0	0	0	2,125	0	0
5130001 - Vacancy Factor	0	-25,952	-25,952	0	-27,029	-1,077
5140000 - Overtime	3,513	0	0	6,115	0	0
5150300 - Class C Meals	0	0	0	12	0	0
5160000 - Compensated Annual Leave	74,208	0	0	45,602	0	0
5160010 - Compensated Ann Leave Payoff	6,779	0	0	3,706	0	0
5160020 - Compensated Admin Leave	8,350	0	0	10,081	0	0
5170000 - Compensated Sick Leave	39,026	0	0	37,123	0	0
5170010 - Compensated Sick Leave Payoff	5,371	0	0	0	0	0
5210000 - Fica Taxes	100,178	113,441	113,441	79,757	118,171	4,730
5220000 - Retirement Contributions	104,989	120,249	120,249	83,144	129,995	9,746
5230000 - Health Insurance	184,500	223,057	223,057	154,636	227,645	4,588
5231000 - Life Insurance	1,532	1,394	1,394	1,261	1,454	60
5232000 - Dental Insurance	6,253	6,623	6,623	4,678	6,260	-363
5233000 - Lt Disability Insurance	2,133	2,450	2,450	1,693	2,549	99
5233100 - St Disability Insurance	3,941	3,262	3,262	3,128	3,399	137
5240000 - Workers' Compensation	25,963	34,182	34,182	20,165	33,334	-848
<b>Personal Services:</b>	<b>\$1,774,856</b>	<b>\$1,961,663</b>	<b>\$1,961,663</b>	<b>\$1,416,300</b>	<b>\$2,040,456</b>	<b>\$78,793</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	10,286	0	0	0
5340000 - Other Contractual Services	4,946	12,164	163,364	12,388	313,436	301,272
5400000 - Travel And Per Diem	3,062	7,840	7,840	4,518	9,360	1,520
5410000 - Communications	15,004	13,731	13,731	12,264	18,965	5,234
5420000 - Freight & Postage Services	798	1,094	1,094	681	1,094	0
5440000 - Rentals And Leases	0	0	2,871	1,630	21,969	21,969
5450000 - Insurance	9,015	11,610	11,610	11,610	13,705	2,095
5450502 - Insurance Claims - Prop & Casua	470	470	470	470	0	-470
5460000 - Repair & Maintenance Svcs	855	1,580	2,502	476	5,196	3,616
5462000 - Rep & Maint-automotive	16,359	10,440	10,440	12,199	11,832	1,392
5470000 - Printing And Binding	621	1,379	1,379	1,732	1,750	371
5490000 - Oth Current Chgs & Obligations	13,198	29,400	29,400	17,273	29,400	0
5490011 - Cash over/shorts	-1	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	1,407	0	0
5490501 - OH-Workers' Compensation	4,432	6,076	6,076	6,076	6,386	310
5490502 - OH-Property & Liability Insuranc	1,218	1,763	1,763	1,763	1,335	-428
5490503 - OH-Dental Insurance	2,092	1,127	1,127	1,127	1,184	57
5490504 - OH-Health Insurance	6,322	4,876	4,876	4,876	5,125	249
5490505 - OH-Life/AD&D, STD, LTD	1,800	2,670	2,670	2,670	2,808	138
5511000 - Office Supplies	3,543	4,000	4,000	1,824	4,400	400
5512000 - Office Equipment	274	0	0	0	0	0
5520000 - Operating Supplies	4,908	6,415	6,415	2,816	6,800	385
5520010 - Computer Software	0	0	201	0	0	0
5520011 - Computer Software, SAAS	0	0	5,665	0	0	0
5520020 - Computer Hardware, Non-Capit	1,567	1,800	1,800	1,300	0	-1,800
5521000 - Gas & Oil	33,376	37,842	37,842	27,916	35,711	-2,131
5540000 - Books,pubs,subs & Membership	5,775	11,450	11,450	5,905	11,687	237
5550000 - Training	13,002	20,145	20,145	7,940	20,980	835
<b>Operating Expenses:</b>	<b>\$142,636</b>	<b>\$187,872</b>	<b>\$359,017</b>	<b>\$140,860</b>	<b>\$523,123</b>	<b>\$335,251</b>

**1452 - BUILDING OFFICIAL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,092	0	0	0	0	0
5640020 - Computer Hardware, Capital	0	0	23,022	20,995	0	0
5640100 - Vehicles	52,638	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$53,730</b>	<b>\$0</b>	<b>\$23,022</b>	<b>\$20,995</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,971,221</b>	<b>\$2,149,535</b>	<b>\$2,343,702</b>	<b>\$1,578,155</b>	<b>\$2,563,579</b>	<b>\$414,044</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	386,864	327,132	327,132	245,349	327,132	0
5910510 - Tran Out Fleet	1,999	0	5,446	0	28,125	28,125
<b>Transfers Out:</b>	<b>\$388,863</b>	<b>\$327,132</b>	<b>\$332,578</b>	<b>\$245,349</b>	<b>\$355,257</b>	<b>\$28,125</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	608,954	608,954	0	733,716	124,762
5990020 - Reserve For Contingency	0	150,000	150,000	0	150,000	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$758,954</b>	<b>\$758,954</b>	<b>\$0</b>	<b>\$883,716</b>	<b>\$124,762</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	1,500,000	1,500,000	0	1,500,000	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	10,009,435	10,611,186	0	13,354,187	3,344,752
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$10,009,435</b>	<b>\$10,611,186</b>	<b>\$0</b>	<b>\$13,354,187</b>	<b>\$3,344,752</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$388,863</b>	<b>\$12,595,521</b>	<b>\$13,202,718</b>	<b>\$245,349</b>	<b>\$16,093,160</b>	<b>\$3,497,639</b>

## FUND 149 – EAST U.S. 192 CRA

### TRENDS & ISSUES

On June 2, 2012, the Board of County Commissioners approved Ordinance No. 12-15 which created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by increment tax 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.

This budget does not support Personal Services.

Operating Expenses increased \$187,439 from the FY17 Adopted Budget due to increases in Repair & Maintenance for Landscape and Irrigation.

Overall, this Fund increased \$186,168 from the FY17 Adopted Budget.

### REVENUES

The calculation of the revenue generated in the redevelopment boundary is as follows:

62% of the difference between:

- The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the East U.S. 192 Community Redevelopment District.
- The amount of Ad Valorem Taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the East U.S. 192 Community Redevelopment Area, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the ordinance.

## 149-EAST 192 CRA

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	1,166	0	0	1,392	1,100	1,100
Less 5% Statutory Reduction	0	0	0	0	-55	-55
Transfers In	126,460	189,064	230,076	230,076	351,195	162,131
Fund Balance	0	101,556	73,442	0	124,548	22,992
<b>Total</b>	<b>127,626</b>	<b>290,620</b>	<b>303,518</b>	<b>231,468</b>	<b>476,788</b>	<b>186,168</b>
<b>Expenditures</b>						
Operating Expenses	156,392	61,546	102,558	24,235	248,985	187,439
Transfers Out	810	2,367	2,367	2,367	2,367	0
Reserves - Operating	0	176,707	0	0	41,892	-134,815
Reserves - Restricted	0	50,000	50,000	0	50,000	0
Reserves - Stability	0	0	148,593	0	133,544	133,544
<b>Total</b>	<b>157,202</b>	<b>290,620</b>	<b>303,518</b>	<b>26,602</b>	<b>476,788</b>	<b>186,168</b>

**1402 - EAST 192 CRA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	154,000	0	0	21,228	20,000	20,000
5400000 - Travel And Per Diem	865	515	515	0	515	0
5410000 - Communications	0	0	0	0	700	700
5430000 - Utility Services	0	0	0	0	25,200	25,200
5460000 - Repair & Maintenance Svcs	0	0	0	0	200,000	200,000
5470000 - Printing And Binding	0	0	0	0	500	500
5490000 - Oth Current Chgs & Obligations	537	58,731	99,743	2,017	400	-58,331
5540000 - Books,pubs,subs & Membership	0	420	420	495	670	250
5541000 - Registration Fees	0	0	0	495	1,000	1,000
5550000 - Training	990	1,880	1,880	0	0	-1,880
<b>Operating Expenses:</b>	<b>\$156,392</b>	<b>\$61,546</b>	<b>\$102,558</b>	<b>\$24,235</b>	<b>\$248,985</b>	<b>\$187,439</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	810	2,367	2,367	2,367	2,367	0
<b>Transfers Out:</b>	<b>\$810</b>	<b>\$2,367</b>	<b>\$2,367</b>	<b>\$2,367</b>	<b>\$2,367</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$157,202</b>	<b>\$63,913</b>	<b>\$104,925</b>	<b>\$26,602</b>	<b>\$251,352</b>	<b>\$187,439</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	0	0	0	41,892	41,892
5990050 - Res For Other - Undesignated	0	176,707	0	0	0	-176,707
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$176,707</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,892</b>	<b>-\$134,815</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	50,000	50,000	0	50,000	0
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	148,593	0	133,544	133,544
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,593</b>	<b>\$0</b>	<b>\$133,544</b>	<b>\$133,544</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$226,707</b>	<b>\$198,593</b>	<b>\$0</b>	<b>\$225,436</b>	<b>-\$1,271</b>

## FUND 150 – WEST 192 DEVELOPMENT AUTHORITY

### TRENDS & ISSUES

On September 10, 2012, the Board of County Commissioners approved Ordinance 12-23 which created the West 192 Development Authority. The West 192 Development Authority is funded by increment tax revenues received based on taxable value within the Development Area and will be used for community development purposes. This Fund supports 3.9 FTEs which is a decrease of .05 FTEs from the FY17 Adopted Budget as a result of the reallocation of a position to Strategic Initiatives (1428).

Personal Services increased \$4,593 due to the following:

- Retirement and Worker’s Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$1,767,284 primarily due to Small Scale and Sign Grants, Wayfinding Design Documents, Utility Burial Feasibility Plan and W192 Marketing.

Capital Outlay includes funding for design and installation of wayfinding signage on West 192 and a replacement vehicle which is split funded with Fund 155 – West 192 MSBU Phase 1.

Overall, this Fund’s budget increased \$2,943,889 from the FY17 Adopted Budget.

### REVENUES

The calculation of the revenue generated in the redevelopment boundary is as follows:

95% of the difference between:

- The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the West 192 Development Authority.
- The amount of Ad Valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the West 192 Development Authority, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the Ordinance.



## 150-WEST 192 DEVELOPMENT AUTHORITY

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	23,918	5,203	5,203	22,198	22,198	16,995
Less 5% Statutory Reduction	0	-260	-260	0	-1,110	-850
Transfers In	2,583,112	2,550,693	2,508,619	2,508,619	4,092,089	1,541,396
Fund Balance	0	633,864	3,273,551	0	2,020,212	1,386,348
<b>Total</b>	<b>2,607,030</b>	<b>3,189,500</b>	<b>5,787,113</b>	<b>2,530,817</b>	<b>6,133,389</b>	<b>2,943,889</b>
<b>Expenditures</b>						
Personal Services	236,447	350,526	350,526	216,930	355,119	4,593
Operating Expenses	668,930	2,279,103	4,273,670	2,096,864	4,046,387	1,767,284
Capital Outlay	17,855	3,000	51,582	48,582	515,000	512,000
Transfers Out	6,688	30,414	30,414	30,414	30,414	0
Reserves - Operating	0	526,457	526,457	0	1,186,469	660,012
Reserves - Stability	0	0	554,464	0	0	0
<b>Total</b>	<b>929,919</b>	<b>3,189,500</b>	<b>5,787,113</b>	<b>2,392,790</b>	<b>6,133,389</b>	<b>2,943,889</b>

**1403 - WEST 192**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	165,928	262,150	262,150	151,577	259,588	-2,562
5130001 - Vacancy Factor	0	-4,588	-4,588	0	-4,543	45
5140000 - Overtime	150	0	0	263	0	0
5140002 - Overtime- Code Enforcement	239	0	0	248	0	0
5150020 - FTO Training	10	0	0	0	0	0
5160000 - Compensated Annual Leave	5,970	0	0	6,184	0	0
5160020 - Compensated Admin Leave	1,403	0	0	0	0	0
5170000 - Compensated Sick Leave	2,238	0	0	1,968	0	0
5210000 - Fica Taxes	12,508	20,055	20,055	11,557	19,858	-197
5220000 - Retirement Contributions	16,335	26,951	26,951	13,703	28,068	1,117
5230000 - Health Insurance	28,111	41,188	41,188	28,076	47,069	5,881
5231000 - Life Insurance	201	245	245	196	243	-2
5232000 - Dental Insurance	717	1,144	1,144	741	1,129	-15
5233000 - Lt Disability Insurance	280	432	432	264	427	-5
5233100 - St Disability Insurance	516	576	576	487	570	-6
5240000 - Workers' Compensation	1,841	2,373	2,373	1,666	2,710	337
<b>Personal Services:</b>	<b>\$236,447</b>	<b>\$350,526</b>	<b>\$350,526</b>	<b>\$216,930</b>	<b>\$355,119</b>	<b>\$4,593</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	654,959	2,225,000	4,219,567	2,077,491	3,975,000	1,750,000
5340000 - Other Contractual Services	322	530	530	380	530	0
5400000 - Travel And Per Diem	550	12,900	12,900	2,040	12,000	-900
5410000 - Communications	1,393	3,045	3,045	2,307	3,728	683
5420000 - Freight & Postage Services	235	1,000	1,000	49	6,000	5,000
5462000 - Rep & Maint-automotive	0	1,900	1,900	38	1,200	-700
5470000 - Printing And Binding	1,804	3,000	3,000	288	10,000	7,000
5480000 - Promotional Activities	360	10,000	10,000	1,820	15,000	5,000
5490000 - Oth Current Chgs & Obligations	0	0	0	410	60	60
5490501 - OH-Workers' Compensation	699	980	980	980	967	-13
5490503 - OH-Dental Insurance	331	180	180	180	178	-2
5490504 - OH-Health Insurance	998	786	786	786	776	-10
5490505 - OH-Life/AD&D, STD, LTD	284	432	432	432	427	-5
5511000 - Office Supplies	271	1,200	1,200	238	976	-224
5512000 - Office Equipment	0	2,000	2,000	260	2,000	0
5520000 - Operating Supplies	968	2,200	2,200	236	2,200	0
5520010 - Computer Software	0	0	0	0	311	311
5520020 - Computer Hardware, Non-Capit	177	0	0	0	0	0
5520021 - Computer Hardware, Operating	1,044	0	0	1,570	0	0
5521000 - Gas & Oil	2,371	9,540	9,540	2,992	9,349	-191
5540000 - Books,pubs,subs & Membership	545	310	310	1,325	385	75
5541000 - Registration Fees	209	3,000	3,000	2,437	3,000	0
5550000 - Training	1,410	1,100	1,100	605	2,300	1,200
<b>Operating Expenses:</b>	<b>\$668,930</b>	<b>\$2,279,103</b>	<b>\$4,273,670</b>	<b>\$2,096,864</b>	<b>\$4,046,387</b>	<b>\$1,767,284</b>

**1403 - WEST 192**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	3,000	3,000	0	0	-3,000
5640020 - Computer Hardware, Capital	6,543	0	0	0	0	0
5640100 - Vehicles	0	0	48,582	48,582	0	0
5642000 - Communications Equipment	11,312	0	0	0	0	0
5650000 - Construction In Progress	0	0	0	0	515,000	515,000
<b>Capital Outlay:</b>	<b>\$17,855</b>	<b>\$3,000</b>	<b>\$51,582</b>	<b>\$48,582</b>	<b>\$515,000</b>	<b>\$512,000</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	6,688	30,414	30,414	30,414	30,414	0
<b>Transfers Out:</b>	<b>\$6,688</b>	<b>\$30,414</b>	<b>\$30,414</b>	<b>\$30,414</b>	<b>\$30,414</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	400,000	400,000	0	738,653	338,653
5990020 - Reserve For Contingency	0	126,457	126,457	0	447,816	321,359
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$526,457</b>	<b>\$526,457</b>	<b>\$0</b>	<b>\$1,186,469</b>	<b>\$660,012</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	554,464	0	0	0
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$554,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$929,919</b>	<b>\$3,189,500</b>	<b>\$5,787,113</b>	<b>\$2,392,790</b>	<b>\$6,133,389</b>	<b>\$2,943,889</b>

## **FUND 151 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

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### **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 2.2 FTEs which is a reduction of .25 FTEs from the FY17 Adopted Budget due to the partial reallocation of two Community Grants Program Specialist positions between Fund 111 – SHIP and Fund 137 – HOME. Personal Services decreased \$4,340 due to the reallocations as well as the following:

- Retirement and Worker’s Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures decreased \$987,516 due to funds provided for this program.

Grants and Aids in the amount of \$660,000 include funds to support the BVL After Hours Clinic and St. Cloud Project.

Overall, this Fund decreased \$657,856 from the FY17 Adopted Budget due to anticipated funding for FY18.

### **REVENUES**

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY18 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$1,486,387 and the balance of the grant from FY17.

## 151-CDBG FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	997,062	2,144,243	2,144,243	908,570	1,486,387	-657,856
Miscellaneous Revenues	0	0	0	2,557	0	0
Fund Balance	0	0	3,520	0	0	0
<b>Total</b>	<b>997,062</b>	<b>2,144,243</b>	<b>2,147,763</b>	<b>911,127</b>	<b>1,486,387</b>	<b>-657,856</b>
<b>Expenditures</b>						
Personal Services	150,855	167,049	167,049	122,199	162,709	-4,340
Operating Expenses	676,984	1,642,194	1,645,714	954,159	663,678	-978,516
Grants and Aids	165,704	335,000	335,000	119,411	660,000	325,000
<b>Total</b>	<b>993,543</b>	<b>2,144,243</b>	<b>2,147,763</b>	<b>1,195,769</b>	<b>1,486,387</b>	<b>-657,856</b>

**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	104,124	119,501	119,501	80,358	119,402	-99
5120002 - Disaster Relief	0	0	0	68	0	0
5130001 - Vacancy Factor	0	-2,091	-2,091	0	-2,090	1
5140000 - Overtime	234	0	0	351	0	0
5150300 - Class C Meals	62	0	0	18	0	0
5160000 - Compensated Annual Leave	4,524	0	0	4,374	0	0
5160020 - Compensated Admin Leave	2,071	0	0	1,666	0	0
5170000 - Compensated Sick Leave	2,247	0	0	3,214	0	0
5210000 - Fica Taxes	8,240	9,140	9,140	6,497	9,134	-6
5220000 - Retirement Contributions	8,323	8,987	8,987	6,770	9,457	470
5230000 - Health Insurance	18,169	28,716	28,716	16,731	23,805	-4,911
5231000 - Life Insurance	131	113	113	109	113	0
5232000 - Dental Insurance	587	663	663	482	638	-25
5233000 - Lt Disability Insurance	181	196	196	145	196	0
5233100 - St Disability Insurance	334	262	262	268	263	1
5240000 - Workers' Compensation	1,627	1,562	1,562	1,147	1,791	229
<b>Personal Services:</b>	<b>\$150,855</b>	<b>\$167,049</b>	<b>\$167,049</b>	<b>\$122,199</b>	<b>\$162,709</b>	<b>-\$4,340</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	44,925	42,000	42,000	1,039	42,000	0
5400000 - Travel And Per Diem	12,931	9,000	9,000	4,111	9,000	0
5410000 - Communications	433	900	900	325	900	0
5420000 - Freight & Postage Services	829	500	500	271	500	0
5440000 - Rentals And Leases	260	500	500	327	500	0
5450000 - Insurance	416	14	14	14	12	-2
5460000 - Repair & Maintenance Svcs	1,060	400	400	0	400	0
5470000 - Printing And Binding	438	950	950	655	950	0
5480000 - Promotional Activities	4,896	9,000	9,000	4,199	9,000	0
5488000 - Promotional-ads/media Buys	17,767	26,000	26,000	8,209	26,000	0
5490000 - Oth Current Chgs & Obligations	13,704	8,360	8,360	414	23,205	14,845
5490501 - OH-Workers' Compensation	0	608	608	608	546	-62
5490502 - OH-Property & Liability Insuranc	0	0	0	0	104	104
5490503 - OH-Dental Insurance	0	113	113	113	101	-12
5490504 - OH-Health Insurance	0	488	488	488	438	-50
5490505 - OH-Life/AD&D, STD, LTD	0	267	267	267	240	-27
5511000 - Office Supplies	4,731	3,200	3,200	2,469	3,200	0
5512000 - Office Equipment	2,172	2,800	2,800	0	1,000	-1,800
5520000 - Operating Supplies	1,616	600	600	1,242	600	0
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	6,525	9,000	9,000	6,225	8,772	-228
5541000 - Registration Fees	4,100	3,300	3,300	5,050	3,300	0
5550000 - Training	1,133	3,500	3,500	402	3,500	0
<b>Operating Expenses:</b>	<b>\$117,936</b>	<b>\$121,800</b>	<b>\$121,800</b>	<b>\$36,429</b>	<b>\$134,568</b>	<b>\$12,768</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$268,791</b>	<b>\$288,849</b>	<b>\$288,849</b>	<b>\$158,628</b>	<b>\$297,277</b>	<b>\$8,428</b>

### 6165 - HOUSING ASSISTANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	559,048	1,520,394	1,523,914	917,730	529,110	-991,284
<b>Operating Expenses:</b>	<b>\$559,048</b>	<b>\$1,520,394</b>	<b>\$1,523,914</b>	<b>\$917,730</b>	<b>\$529,110</b>	<b>-\$991,284</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	160,895	160,000	160,000	119,411	160,000	0
5811000-Aids To Gov't Agencies	4,809	175,000	175,000	0	500,000	325,000
<b>Grants and Aids:</b>	<b>\$165,704</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>\$119,411</b>	<b>\$660,000</b>	<b>\$325,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$724,752</b>	<b>\$1,855,394</b>	<b>\$1,858,914</b>	<b>\$1,037,141</b>	<b>\$1,189,110</b>	<b>-\$666,284</b>

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## FUND 152 - MUNICIPAL SERVICE TAXING UNIT

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### 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. Fund 152 includes 30 MSTUs to which funding will be provided to cover the costs for local maintenance and improvement services. Services for FY18 are based on trending expenditures and identifiable needs.

### 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 only spent within the respective area.



## 152-MUNI SVCS TAX UNITS MSTU FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	971,984	1,051,385	1,051,385	1,014,878	1,168,281	116,896
PY Delinquent Ad Valorem Tax	-281	0	0	-27	0	0
Miscellaneous Revenues	6,181	0	0	6,353	0	0
Less 5% Statutory Reduction	0	-52,571	-52,571	0	-58,416	-5,845
Other Sources	658	0	0	0	0	0
Fund Balance	0	376,157	524,422	0	390,633	14,476
<b>Total</b>	<b>978,541</b>	<b>1,374,971</b>	<b>1,523,236</b>	<b>1,021,204</b>	<b>1,500,498</b>	<b>125,527</b>
<b>Expenditures</b>						
Operating Expenses	886,379	1,180,525	1,313,570	654,764	1,231,395	50,870
Capital Outlay	0	65,870	81,089	0	65,870	0
Transfers Out	86,110	86,464	86,464	64,848	91,581	5,117
Reserves - Operating	0	42,112	42,113	0	64,113	22,001
Reserves - Stability	0	0	0	0	47,539	47,539
<b>Total</b>	<b>972,489</b>	<b>1,374,971</b>	<b>1,523,236</b>	<b>719,611</b>	<b>1,500,498</b>	<b>125,527</b>

**9203 - RESERVES AT PLEASANT HILL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	65	45	45	43	45	0
5430000 - Utility Services	2,204	2,314	2,314	1,815	3,036	722
5460000 - Repair & Maintenance Svcs	0	2,556	3,535	0	3,362	806
<b>Operating Expenses:</b>	<b>\$2,269</b>	<b>\$4,915</b>	<b>\$5,894</b>	<b>\$1,858</b>	<b>\$6,443</b>	<b>\$1,528</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	250	250	250	188	250	0
5910704 - Transfers out-Property Appr	57	69	69	51	45	-24
<b>Transfers Out:</b>	<b>\$307</b>	<b>\$319</b>	<b>\$319</b>	<b>\$239</b>	<b>\$295</b>	<b>-\$24</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,575</b>	<b>\$5,234</b>	<b>\$6,213</b>	<b>\$2,097</b>	<b>\$6,738</b>	<b>\$1,504</b>

**9205 - WINNERS PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	4	83	83	81	83	0
5450000 - Insurance	42	58	58	58	56	-2
5460000 - Repair & Maintenance Svcs	2,340	3,303	4,287	1,440	4,718	1,415
<b>Operating Expenses:</b>	<b>\$2,386</b>	<b>\$3,444</b>	<b>\$4,428</b>	<b>\$1,579</b>	<b>\$4,857</b>	<b>\$1,413</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	500	0
5910704 - Transfers out-Property Appr	82	4	4	3	83	79
<b>Transfers Out:</b>	<b>\$582</b>	<b>\$504</b>	<b>\$504</b>	<b>\$378</b>	<b>\$583</b>	<b>\$79</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,968</b>	<b>\$3,948</b>	<b>\$4,932</b>	<b>\$1,957</b>	<b>\$5,440</b>	<b>\$1,492</b>

**9206 - BLACKSTONE LANDING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,497	1,159	1,159	1,116	1,185	26
5430000 - Utility Services	44,283	49,156	49,156	31,305	46,808	-2,348
5450000 - Insurance	0	0	0	0	56	56
5460000 - Repair & Maintenance Svcs	13,793	14,106	19,598	9,186	15,172	1,066
<b>Operating Expenses:</b>	<b>\$59,574</b>	<b>\$64,421</b>	<b>\$69,913</b>	<b>\$41,608</b>	<b>\$63,221</b>	<b>-\$1,200</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,750	1,750	1,750	1,313	1,750	0
5910704 - Transfers out-Property Appr	1,514	1,587	1,587	1,190	1,185	-402
<b>Transfers Out:</b>	<b>\$3,264</b>	<b>\$3,337</b>	<b>\$3,337</b>	<b>\$2,503</b>	<b>\$2,935</b>	<b>-\$402</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$62,837</b>	<b>\$67,758</b>	<b>\$73,250</b>	<b>\$44,110</b>	<b>\$66,156</b>	<b>-\$1,602</b>

**9207 - BELLALAGO**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	2,268	1,986	1,986	1,916	2,017	31
5430000 - Utility Services	95,059	104,722	111,321	71,566	104,733	11
5460000 - Repair & Maintenance Svcs	0	509	509	0	509	0
<b>Operating Expenses:</b>	<b>\$97,328</b>	<b>\$107,217</b>	<b>\$113,816</b>	<b>\$73,481</b>	<b>\$107,259</b>	<b>\$42</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,500	1,500	1,500	1,125	1,500	0
5910704 - Transfers out-Property Appr	2,148	2,398	2,398	1,799	2,017	-381
<b>Transfers Out:</b>	<b>\$3,648</b>	<b>\$3,898</b>	<b>\$3,898</b>	<b>\$2,924</b>	<b>\$3,517</b>	<b>-\$381</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$100,975</b>	<b>\$111,115</b>	<b>\$117,714</b>	<b>\$76,405</b>	<b>\$110,776</b>	<b>-\$339</b>

**9211 - INDIAN WELLS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	3,488	4,663	4,663	4,516	4,663	0
5340000 - Other Contractual Services	9,180	9,180	9,180	6,870	10,105	925
5430000 - Utility Services	33,767	31,465	31,465	23,507	37,653	6,188
5440000 - Rentals And Leases	4,700	5,254	5,254	4,120	5,100	-154
5450000 - Insurance	11,680	11,681	11,681	11,468	12,615	934
5460000 - Repair & Maintenance Svcs	106,600	159,520	172,143	76,780	161,560	2,040
5490000 - Oth Current Chgs & Obligations	530	530	530	526	534	4
<b>Operating Expenses:</b>	<b>\$169,944</b>	<b>\$222,293</b>	<b>\$234,916</b>	<b>\$127,787</b>	<b>\$232,230</b>	<b>\$9,937</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	15,219	0	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	14,183	14,183	14,183	10,637	14,183	0
5910704 - Transfers out-Property Appr	4,743	3,683	3,683	2,763	6,994	3,311
<b>Transfers Out:</b>	<b>\$18,926</b>	<b>\$17,866</b>	<b>\$17,866</b>	<b>\$13,400</b>	<b>\$21,177</b>	<b>\$3,311</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	20,000	20,000	0	20,000	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$188,870</b>	<b>\$260,159</b>	<b>\$288,001</b>	<b>\$141,187</b>	<b>\$273,407</b>	<b>\$13,248</b>

**9212 - LIVE OAK SPRINGS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	78	18	18	18	78	60
5430000 - Utility Services	2,326	2,285	2,285	1,850	2,551	266
5460000 - Repair & Maintenance Svcs	0	174	660	0	660	486
<b>Operating Expenses:</b>	<b>\$2,404</b>	<b>\$2,477</b>	<b>\$2,963</b>	<b>\$1,868</b>	<b>\$3,289</b>	<b>\$812</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	335	335	335	251	335	0
5910704 - Transfers out-Property Appr	74	82	82	62	78	-4
<b>Transfers Out:</b>	<b>\$409</b>	<b>\$417</b>	<b>\$417</b>	<b>\$313</b>	<b>\$413</b>	<b>-\$4</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,813</b>	<b>\$2,894</b>	<b>\$3,380</b>	<b>\$2,181</b>	<b>\$3,702</b>	<b>\$808</b>

**9213 - ANORADA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	167	151	151	146	151	0
5430000 - Utility Services	1,543	1,715	1,715	1,112	1,658	-57
5450000 - Insurance	0	0	0	0	56	56
5460000 - Repair & Maintenance Svcs	2,754	9,655	11,405	1,863	10,816	1,161
<b>Operating Expenses:</b>	<b>\$4,464</b>	<b>\$11,521</b>	<b>\$13,271</b>	<b>\$3,120</b>	<b>\$12,681</b>	<b>\$1,160</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,250	1,250	1,250	938	1,250	0
5910704 - Transfers out-Property Appr	115	177	177	132	151	-26
<b>Transfers Out:</b>	<b>\$1,365</b>	<b>\$1,427</b>	<b>\$1,427</b>	<b>\$1,070</b>	<b>\$1,401</b>	<b>-\$26</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,828</b>	<b>\$12,948</b>	<b>\$14,698</b>	<b>\$4,190</b>	<b>\$14,082</b>	<b>\$1,134</b>



**9214 - ORANGE VISTA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	7,670	12,506	0	12,006	4,336
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$7,670</b>	<b>\$12,506</b>	<b>\$0</b>	<b>\$12,006</b>	<b>\$4,336</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	500	0
<b>Transfers Out:</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$375</b>	<b>\$500</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$500</b>	<b>\$8,170</b>	<b>\$13,006</b>	<b>\$375</b>	<b>\$12,506</b>	<b>\$4,336</b>

**9215 - INDIAN RIDGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	3,317	3,828	3,828	3,714	3,828	0
5340000 - Other Contractual Services	8,160	8,400	8,400	6,105	8,400	0
5410000 - Communications	1,851	1,851	1,851	1,389	1,852	1
5430000 - Utility Services	35,638	34,695	34,695	28,540	41,576	6,881
5440000 - Rentals And Leases	4,668	4,644	4,644	4,120	5,100	456
5450000 - Insurance	16,555	16,555	16,555	16,291	16,555	0
5460000 - Repair & Maintenance Svcs	53,052	143,566	196,564	39,898	129,452	-14,114
5490000 - Oth Current Chgs & Obligations	530	600	600	526	600	0
<b>Operating Expenses:</b>	<b>\$123,771</b>	<b>\$214,139</b>	<b>\$267,137</b>	<b>\$100,582</b>	<b>\$207,363</b>	<b>-\$6,776</b>
<b>Capital Outlay:</b>						
5635000 - Improv-stormwater Facilities	0	65,870	65,870	0	65,870	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$65,870</b>	<b>\$65,870</b>	<b>\$0</b>	<b>\$65,870</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	14,183	14,183	14,183	10,637	14,183	0
5910704 - Transfers out-Property Appr	3,579	3,496	3,496	2,622	3,828	332
<b>Transfers Out:</b>	<b>\$17,762</b>	<b>\$17,679</b>	<b>\$17,679</b>	<b>\$13,259</b>	<b>\$18,011</b>	<b>\$332</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	22,000	22,000	0	44,000	22,000
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$0</b>	<b>\$44,000</b>	<b>\$22,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$141,533</b>	<b>\$319,688</b>	<b>\$372,686</b>	<b>\$113,841</b>	<b>\$335,244</b>	<b>\$15,556</b>

**9221 - HAMMOCK POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	130	96	96	93	108	12
5430000 - Utility Services	5,302	5,679	5,679	3,459	5,339	-340
5460000 - Repair & Maintenance Svcs	0	39	-167	0	0	-39
<b>Operating Expenses:</b>	<b>\$5,433</b>	<b>\$5,814</b>	<b>\$5,608</b>	<b>\$3,552</b>	<b>\$5,447</b>	<b>-\$367</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,000	1,000	1,000	750	1,000	0
5910704 - Transfers out-Property Appr	134	138	138	103	108	-30
<b>Transfers Out:</b>	<b>\$1,134</b>	<b>\$1,138</b>	<b>\$1,138</b>	<b>\$853</b>	<b>\$1,108</b>	<b>-\$30</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,567</b>	<b>\$6,952</b>	<b>\$6,746</b>	<b>\$4,405</b>	<b>\$6,555</b>	<b>-\$397</b>

**9224 - KISSIMMEE ISLE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	98	57	57	55	94	37
5430000 - Utility Services	2,995	2,892	2,892	2,265	3,311	419
5460000 - Repair & Maintenance Svcs	0	197	1,233	0	1,243	1,046
<b>Operating Expenses:</b>	<b>\$3,093</b>	<b>\$3,146</b>	<b>\$4,182</b>	<b>\$2,319</b>	<b>\$4,648</b>	<b>\$1,502</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	593	593	593	445	593	0
5910704 - Transfers out-Property Appr	61	104	104	78	94	-10
<b>Transfers Out:</b>	<b>\$654</b>	<b>\$697</b>	<b>\$697</b>	<b>\$523</b>	<b>\$687</b>	<b>-\$10</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,747</b>	<b>\$3,843</b>	<b>\$4,879</b>	<b>\$2,842</b>	<b>\$5,335</b>	<b>\$1,492</b>

**9230 - REMINGTON**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,828	1,404	1,404	1,354	1,582	178
5430000 - Utility Services	73,467	78,339	82,567	50,459	80,102	1,763
<b>Operating Expenses:</b>	<b>\$75,295</b>	<b>\$79,743</b>	<b>\$83,971</b>	<b>\$51,812</b>	<b>\$81,684</b>	<b>\$1,941</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	750	750	750	563	751	1
5910704 - Transfers out-Property Appr	1,421	1,934	1,934	1,451	1,582	-352
<b>Transfers Out:</b>	<b>\$2,171</b>	<b>\$2,684</b>	<b>\$2,684</b>	<b>\$2,013</b>	<b>\$2,333</b>	<b>-\$351</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$77,465</b>	<b>\$82,427</b>	<b>\$86,655</b>	<b>\$53,825</b>	<b>\$84,017</b>	<b>\$1,590</b>

**9232 - ST JAMES PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	8	53	53	51	99	46
5430000 - Utility Services	1,818	1,768	1,768	1,229	1,769	1
5450000 - Insurance	42	42	42	42	56	14
5460000 - Repair & Maintenance Svcs	2,128	2,128	2,573	1,656	2,178	50
<b>Operating Expenses:</b>	<b>\$3,996</b>	<b>\$3,991</b>	<b>\$4,436</b>	<b>\$2,978</b>	<b>\$4,102</b>	<b>\$111</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	500	0
5910704 - Transfers out-Property Appr	113	8	8	6	99	91
<b>Transfers Out:</b>	<b>\$613</b>	<b>\$508</b>	<b>\$508</b>	<b>\$381</b>	<b>\$599</b>	<b>\$91</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,609</b>	<b>\$4,499</b>	<b>\$4,944</b>	<b>\$3,359</b>	<b>\$4,701</b>	<b>\$202</b>

**9238 - HIDDEN HEIGHTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	33	55	55	53	55	0
5460000 - Repair & Maintenance Svcs	0	2,291	4,635	0	5,514	3,223
<b>Operating Expenses:</b>	<b>\$33</b>	<b>\$2,346</b>	<b>\$4,690</b>	<b>\$53</b>	<b>\$5,569</b>	<b>\$3,223</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	250	250	250	188	250	0
5910704 - Transfers out-Property Appr	17	35	35	26	55	20
<b>Transfers Out:</b>	<b>\$267</b>	<b>\$285</b>	<b>\$285</b>	<b>\$214</b>	<b>\$305</b>	<b>\$20</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$300</b>	<b>\$2,631</b>	<b>\$4,975</b>	<b>\$267</b>	<b>\$5,874</b>	<b>\$3,243</b>

**9239 - THE OAKS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	189	98	98	95	236	138
5430000 - Utility Services	9,751	9,386	10,239	7,322	9,999	613
<b>Operating Expenses:</b>	<b>\$9,939</b>	<b>\$9,484</b>	<b>\$10,337</b>	<b>\$7,417</b>	<b>\$10,235</b>	<b>\$751</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	750	750	750	563	751	1
5910704 - Transfers out-Property Appr	250	200	200	150	236	36
<b>Transfers Out:</b>	<b>\$1,000</b>	<b>\$950</b>	<b>\$950</b>	<b>\$712</b>	<b>\$987</b>	<b>\$37</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,940</b>	<b>\$10,434</b>	<b>\$11,287</b>	<b>\$8,129</b>	<b>\$11,222</b>	<b>\$788</b>



**9240 - REGAL BAY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	112	113	0	113	1
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$112</b>	<b>\$113</b>	<b>\$0</b>	<b>\$113</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$112</b>	<b>\$113</b>	<b>\$0</b>	<b>\$113</b>	<b>\$1</b>

**9246 - KING'S CREST**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	151	308	308	299	308	0
5430000 - Utility Services	5,440	5,453	5,453	4,089	5,467	14
5450000 - Insurance	42	42	42	42	56	14
5460000 - Repair & Maintenance Svcs	4,617	8,316	8,418	2,700	9,558	1,242
<b>Operating Expenses:</b>	<b>\$10,250</b>	<b>\$14,119</b>	<b>\$14,221</b>	<b>\$7,130</b>	<b>\$15,389</b>	<b>\$1,270</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,500	1,500	1,500	1,125	1,500	0
5910704 - Transfers out-Property Appr	209	160	160	120	308	148
<b>Transfers Out:</b>	<b>\$1,709</b>	<b>\$1,660</b>	<b>\$1,660</b>	<b>\$1,245</b>	<b>\$1,808</b>	<b>\$148</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,960</b>	<b>\$15,779</b>	<b>\$15,881</b>	<b>\$8,375</b>	<b>\$17,197</b>	<b>\$1,418</b>

**9251 - ROYAL OAKS PH II**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	36	77	77	30	77	0
5430000 - Utility Services	1,129	1,089	2,056	852	1,245	156
<b>Operating Expenses:</b>	<b>\$1,165</b>	<b>\$1,166</b>	<b>\$2,133</b>	<b>\$882</b>	<b>\$1,322</b>	<b>\$156</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	252	252	252	189	252	0
5910704 - Transfers out-Property Appr	3	38	38	29	31	-7
<b>Transfers Out:</b>	<b>\$255</b>	<b>\$290</b>	<b>\$290</b>	<b>\$218</b>	<b>\$283</b>	<b>-\$7</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,420</b>	<b>\$1,456</b>	<b>\$2,423</b>	<b>\$1,099</b>	<b>\$1,605</b>	<b>\$149</b>

**9259 - LINDFIELDS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	165	1,721	1,721	1,668	1,752	31
5430000 - Utility Services	33,470	32,440	32,440	22,359	32,261	-179
5450000 - Insurance	42	42	42	42	56	14
5460000 - Repair & Maintenance Svcs	44,165	76,209	83,045	30,979	83,050	6,841
<b>Operating Expenses:</b>	<b>\$77,842</b>	<b>\$110,412</b>	<b>\$117,248</b>	<b>\$55,047</b>	<b>\$117,119</b>	<b>\$6,707</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,000	2,000	2,000	1,500	2,000	0
5910704 - Transfers out-Property Appr	1,289	174	174	130	1,752	1,578
<b>Transfers Out:</b>	<b>\$3,289</b>	<b>\$2,174</b>	<b>\$2,174</b>	<b>\$1,630</b>	<b>\$3,752</b>	<b>\$1,578</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$81,131</b>	<b>\$112,586</b>	<b>\$119,422</b>	<b>\$56,678</b>	<b>\$120,871</b>	<b>\$8,285</b>

**9266 - RAIN TREE PARK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	951	1,240	1,240	1,199	1,361	121
5340000 - Other Contractual Services	7,200	7,200	7,200	5,400	7,200	0
5430000 - Utility Services	9,403	9,672	9,672	7,324	10,319	647
5450000 - Insurance	42	42	42	42	56	14
5460000 - Repair & Maintenance Svcs	20,958	62,667	73,267	15,572	34,173	-28,494
<b>Operating Expenses:</b>	<b>\$38,553</b>	<b>\$80,821</b>	<b>\$91,421</b>	<b>\$29,536</b>	<b>\$53,109</b>	<b>-\$27,712</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,000	2,000	2,000	1,500	2,000	0
5910704 - Transfers out-Property Appr	1,014	1,007	1,007	755	1,361	354
<b>Transfers Out:</b>	<b>\$3,014</b>	<b>\$3,007</b>	<b>\$3,007</b>	<b>\$2,255</b>	<b>\$3,361</b>	<b>\$354</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	0	0	47,539	47,539
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,539</b>	<b>\$47,539</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$41,567</b>	<b>\$83,828</b>	<b>\$94,428</b>	<b>\$31,791</b>	<b>\$104,009</b>	<b>\$20,181</b>

**9271 - INTERCESSION CTY LIGHTING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	244	157	157	154	207	50
5430000 - Utility Services	8,350	8,129	8,084	5,602	8,077	-52
<b>Operating Expenses:</b>	<b>\$8,594</b>	<b>\$8,286</b>	<b>\$8,241</b>	<b>\$5,756</b>	<b>\$8,284</b>	<b>-\$2</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,349	1,349	1,349	1,012	1,350	1
5910704 - Transfers out-Property Appr	216	253	253	190	207	-46
<b>Transfers Out:</b>	<b>\$1,565</b>	<b>\$1,602</b>	<b>\$1,602</b>	<b>\$1,202</b>	<b>\$1,557</b>	<b>-\$45</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,158</b>	<b>\$9,888</b>	<b>\$9,843</b>	<b>\$6,958</b>	<b>\$9,841</b>	<b>-\$47</b>

**9272 - EMERALD LAKE COLONY MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	37	8	8	8	32	24
5430000 - Utility Services	1,116	1,184	1,552	775	1,275	91
5460000 - Repair & Maintenance Svcs	0	33	33	0	33	0
<b>Operating Expenses:</b>	<b>\$1,153</b>	<b>\$1,225</b>	<b>\$1,593</b>	<b>\$783</b>	<b>\$1,340</b>	<b>\$115</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	135	135	135	101	134	-1
5910704 - Transfers out-Property Appr	19	39	39	29	32	-7
<b>Transfers Out:</b>	<b>\$154</b>	<b>\$174</b>	<b>\$174</b>	<b>\$131</b>	<b>\$166</b>	<b>-\$8</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,307</b>	<b>\$1,399</b>	<b>\$1,767</b>	<b>\$914</b>	<b>\$1,506</b>	<b>\$107</b>

**9274 - WINWARD CAY**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	104	51	51	49	106	55
5430000 - Utility Services	3,777	3,602	3,533	2,952	4,056	454
5460000 - Repair & Maintenance Svcs	484	401	401	200	402	1
<b>Operating Expenses:</b>	<b>\$4,364</b>	<b>\$4,054</b>	<b>\$3,985</b>	<b>\$3,201</b>	<b>\$4,564</b>	<b>\$510</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	377	377	377	283	377	0
5910704 - Transfers out-Property Appr	49	110	110	82	106	-4
<b>Transfers Out:</b>	<b>\$426</b>	<b>\$487</b>	<b>\$487</b>	<b>\$365</b>	<b>\$483</b>	<b>-\$4</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,790</b>	<b>\$4,541</b>	<b>\$4,472</b>	<b>\$3,566</b>	<b>\$5,047</b>	<b>\$506</b>



**9278 - WINDMILL POINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	267	155	155	150	234	79
5430000 - Utility Services	8,707	9,172	10,541	6,267	10,290	1,118
<b>Operating Expenses:</b>	<b>\$8,974</b>	<b>\$9,327</b>	<b>\$10,696</b>	<b>\$6,417</b>	<b>\$10,524</b>	<b>\$1,197</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,410	1,410	1,410	1,058	1,409	-1
5910704 - Transfers out-Property Appr	0	283	283	212	234	-49
<b>Transfers Out:</b>	<b>\$1,410</b>	<b>\$1,693</b>	<b>\$1,693</b>	<b>\$1,270</b>	<b>\$1,643</b>	<b>-\$50</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,384</b>	<b>\$11,020</b>	<b>\$12,389</b>	<b>\$7,687</b>	<b>\$12,167</b>	<b>\$1,147</b>

**9279 - WESTMINSTER GARDENS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	236	8,303	11,141	156	8,198	-105
<b>Operating Expenses:</b>	<b>\$236</b>	<b>\$8,303</b>	<b>\$11,141</b>	<b>\$156</b>	<b>\$8,198</b>	<b>-\$105</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$236</b>	<b>\$8,303</b>	<b>\$11,141</b>	<b>\$156</b>	<b>\$8,198</b>	<b>-\$105</b>

**9281 - INDIAN RIDGE VILLAS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	400	335	335	324	358	23
5430000 - Utility Services	11,538	11,203	11,203	7,729	11,151	-52
5450000 - Insurance	42	42	42	42	56	14
5460000 - Repair & Maintenance Svcs	5,460	6,789	6,775	3,360	6,774	-15
<b>Operating Expenses:</b>	<b>\$17,440</b>	<b>\$18,369</b>	<b>\$18,355</b>	<b>\$11,455</b>	<b>\$18,339</b>	<b>-\$30</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	500	0
5910704 - Transfers out-Property Appr	321	422	422	316	358	-64
<b>Transfers Out:</b>	<b>\$821</b>	<b>\$922</b>	<b>\$922</b>	<b>\$691</b>	<b>\$858</b>	<b>-\$64</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,262</b>	<b>\$19,291</b>	<b>\$19,277</b>	<b>\$12,146</b>	<b>\$19,197</b>	<b>-\$94</b>

**9282 - SHADOW OAKS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	25	27	27	26	27	0
5430000 - Utility Services	718	2,220	2,553	542	2,431	211
<b>Operating Expenses:</b>	<b>\$743</b>	<b>\$2,247</b>	<b>\$2,580</b>	<b>\$569</b>	<b>\$2,458</b>	<b>\$211</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	225	225	225	169	226	1
5910704 - Transfers out-Property Appr	27	26	26	20	27	1
<b>Transfers Out:</b>	<b>\$252</b>	<b>\$251</b>	<b>\$251</b>	<b>\$188</b>	<b>\$253</b>	<b>\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$995</b>	<b>\$2,498</b>	<b>\$2,831</b>	<b>\$757</b>	<b>\$2,711</b>	<b>\$213</b>

**9285 - QUAIL RIDGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	425	549	549	530	575	26
5430000 - Utility Services	8,005	8,520	8,520	6,267	8,522	2
5450000 - Insurance	42	42	42	42	56	14
5460000 - Repair & Maintenance Svcs	15,520	19,840	21,017	10,394	21,016	1,176
<b>Operating Expenses:</b>	<b>\$23,991</b>	<b>\$28,951</b>	<b>\$30,128</b>	<b>\$17,233</b>	<b>\$30,169</b>	<b>\$1,218</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,717	2,717	2,717	2,038	2,717	0
5910704 - Transfers out-Property Appr	697	452	452	339	575	123
<b>Transfers Out:</b>	<b>\$3,414</b>	<b>\$3,169</b>	<b>\$3,169</b>	<b>\$2,377</b>	<b>\$3,292</b>	<b>\$123</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$27,405</b>	<b>\$32,120</b>	<b>\$33,297</b>	<b>\$19,609</b>	<b>\$33,461</b>	<b>\$1,341</b>

**9349 - ISLE OF BELLALAGO**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	2,540	1,969	1,969	1,891	2,460	491
5430000 - Utility Services	94,040	103,874	113,298	70,502	110,242	6,368
<b>Operating Expenses:</b>	<b>\$96,579</b>	<b>\$105,843</b>	<b>\$115,267</b>	<b>\$72,393</b>	<b>\$112,702</b>	<b>\$6,859</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	13,624	13,624	13,624	10,218	13,623	-1
5910704 - Transfers out-Property Appr	1,348	2,688	2,688	2,016	2,460	-228
<b>Transfers Out:</b>	<b>\$14,972</b>	<b>\$16,312</b>	<b>\$16,312</b>	<b>\$12,234</b>	<b>\$16,083</b>	<b>-\$229</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$111,552</b>	<b>\$122,155</b>	<b>\$131,579</b>	<b>\$84,627</b>	<b>\$128,785</b>	<b>\$6,630</b>

### 9352 - HAMMOCK TRAILS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	951	780	780	749	1,691	911
5430000 - Utility Services	28,369	31,302	31,302	18,526	63,529	32,227
5450000 - Insurance	42	42	42	42	56	14
5460000 - Repair & Maintenance Svcs	7,204	12,657	16,369	4,873	21,568	8,911
<b>Operating Expenses:</b>	<b>\$36,566</b>	<b>\$44,781</b>	<b>\$48,493</b>	<b>\$24,190</b>	<b>\$86,844</b>	<b>\$42,063</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,500	1,500	1,500	1,125	1,500	0
5910704 - Transfers out-Property Appr	729	1,014	1,014	760	1,691	677
<b>Transfers Out:</b>	<b>\$2,229</b>	<b>\$2,514</b>	<b>\$2,514</b>	<b>\$1,885</b>	<b>\$3,191</b>	<b>\$677</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$38,795</b>	<b>\$47,295</b>	<b>\$51,007</b>	<b>\$26,076</b>	<b>\$90,035</b>	<b>\$42,740</b>

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## FUND 153 - MUNICIPAL SERVICE BENEFITS UNIT

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### **TRENDS & ISSUES**

The Board is authorized to create 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. Fund 153 currently provides services to 5 subdivisions. The FY18 budgeted amounts are based on current year trending costs of services and identifiable needs.

### **REVENUES**

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving similar 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, the revenue collected is only spent within the respective area.



## 153-MUNI SVCS BENEFIT UNITS MSBU FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	34,070	35,438	35,438	34,180	43,723	8,285
Miscellaneous Revenues	235	0	0	239	0	0
Less 5% Statutory Reduction	0	-1,771	-1,771	0	-2,186	-415
Transfers In	0	0	0	8,398	0	0
Fund Balance	0	25,571	31,233	0	35,599	10,028
<b>Total</b>	<b>34,305</b>	<b>59,238</b>	<b>64,900</b>	<b>42,817</b>	<b>77,136</b>	<b>17,898</b>
<b>Expenditures</b>						
Operating Expenses	25,985	29,916	35,451	19,284	35,769	5,853
Transfers Out	8,052	8,102	8,102	4,551	8,157	55
Reserves - Operating	0	3,154	3,175	0	3,175	21
Reserves - Restricted	0	18,066	18,172	0	30,035	11,969
<b>Total</b>	<b>34,037</b>	<b>59,238</b>	<b>64,900</b>	<b>23,835</b>	<b>77,136</b>	<b>17,898</b>

**9218 - CANE BREAK MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	115	112	112	108	112	0
5430000 - Utility Services	2,379	2,617	2,617	1,600	2,616	-1
5450000 - Insurance	50	59	59	59	56	-3
5460000 - Repair & Maintenance Svcs	1,594	3,056	4,248	1,229	3,081	25
<b>Operating Expenses:</b>	<b>\$4,139</b>	<b>\$5,844</b>	<b>\$7,036</b>	<b>\$2,995</b>	<b>\$5,865</b>	<b>\$21</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,500	1,500	1,500	1,125	1,500	0
<b>Transfers Out:</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,125</b>	<b>\$1,500</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,639</b>	<b>\$7,344</b>	<b>\$8,536</b>	<b>\$4,120</b>	<b>\$7,365</b>	<b>\$21</b>

**9244 - TOPS TERRACE MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	43	39	39	38	39	0
5430000 - Utility Services	1,547	1,320	1,320	763	1,320	0
5460000 - Repair & Maintenance Svcs	0	0	817	0	0	0
<b>Operating Expenses:</b>	<b>\$1,590</b>	<b>\$1,359</b>	<b>\$2,176</b>	<b>\$801</b>	<b>\$1,359</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	0	0	0	500	500
5910704 - Transfers out-Property Appr	0	500	500	0	0	-500
<b>Transfers Out:</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,090</b>	<b>\$1,859</b>	<b>\$2,676</b>	<b>\$801</b>	<b>\$1,859</b>	<b>\$0</b>

**9288 - FANNIE BASS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	3,154	3,175	0	3,175	21
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$3,154</b>	<b>\$3,175</b>	<b>\$0</b>	<b>\$3,175</b>	<b>\$21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$3,154</b>	<b>\$3,175</b>	<b>\$0</b>	<b>\$3,175</b>	<b>\$21</b>

**9299 - FOUNTAINS@EMERALD LAKES MSBU**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	358	385	385	373	551	166
5430000 - Utility Services	6,675	7,610	7,610	6,399	9,257	1,647
5450000 - Insurance	50	59	59	59	56	-3
5460000 - Repair & Maintenance Svcs	13,008	14,486	18,012	8,492	18,508	4,022
<b>Operating Expenses:</b>	<b>\$20,091</b>	<b>\$22,540</b>	<b>\$26,066</b>	<b>\$15,323</b>	<b>\$28,372</b>	<b>\$5,832</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,500	1,500	1,500	1,125	1,500	0
<b>Transfers Out:</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,125</b>	<b>\$1,500</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,591</b>	<b>\$24,040</b>	<b>\$27,566</b>	<b>\$16,448</b>	<b>\$29,872</b>	<b>\$5,832</b>

**9359 - OLD OAK TRAIL**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	166	173	173	166	173	0
<b>Operating Expenses:</b>	<b>\$166</b>	<b>\$173</b>	<b>\$173</b>	<b>\$166</b>	<b>\$173</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,552	4,602	4,602	2,301	4,657	55
<b>Transfers Out:</b>	<b>\$4,552</b>	<b>\$4,602</b>	<b>\$4,602</b>	<b>\$2,301</b>	<b>\$4,657</b>	<b>\$55</b>
<b>Reserves - Restricted:</b>						
5990051 - Reserve	0	0	0	0	8,433	8,433
5990070 - Reserves Restricted	0	18,066	18,172	0	21,602	3,536
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$18,066</b>	<b>\$18,172</b>	<b>\$0</b>	<b>\$30,035</b>	<b>\$11,969</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,718</b>	<b>\$22,841</b>	<b>\$22,947</b>	<b>\$2,467</b>	<b>\$34,865</b>	<b>\$12,024</b>

## FUND 154 - CONSTITUTIONAL GAS TAX FUND

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### TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance. For FY18, this Fund's Recommended Budget is \$9,872,085 which supports County initiatives for road resurfacing and dirt road maintenance/paving. Also included in the budget are Capital expenses related to replacement and purchasing of heavy equipment machinery.

Overall, this Fund is increasing \$185,700 from the FY17 Adopted Budget.

### REVENUES

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY18, revenues are based on a projection provided by the Department of Revenue. Additionally, transfers in from the General Fund are included as the revenue generated in this Fund is not sufficient to cover operating expenses as well as Interest.

## 154-CONSTITUTIONAL GAS TAX FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	4,100,006	4,173,813	4,173,813	2,461,014	4,292,348	118,535
Miscellaneous Revenues	14,687	0	0	14,994	14,994	14,994
Less 5% Statutory Reduction	0	-208,691	-208,691	0	-215,367	-6,676
Transfers In	4,195,685	4,232,832	4,232,832	3,174,624	4,232,832	0
Fund Balance	0	1,488,431	1,812,913	0	1,547,278	58,847
<b>Total</b>	<b>8,310,378</b>	<b>9,686,385</b>	<b>10,010,867</b>	<b>5,650,633</b>	<b>9,872,085</b>	<b>185,700</b>
<b>Expenditures</b>						
Operating Expenses	8,175,332	7,529,693	7,683,452	2,028,102	8,210,186	680,493
Capital Outlay	1,354,765	2,149,793	2,320,516	708,510	1,655,000	-494,793
Transfers Out	6,899	6,899	6,899	5,174	6,899	0
<b>Total</b>	<b>9,536,997</b>	<b>9,686,385</b>	<b>10,010,867</b>	<b>2,741,786</b>	<b>9,872,085</b>	<b>185,700</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,354,765	2,022,022	2,022,022	708,510	1,655,000	-367,022
<b>Capital Outlay:</b>	<b>\$1,354,765</b>	<b>\$2,022,022</b>	<b>\$2,022,022</b>	<b>\$708,510</b>	<b>\$1,655,000</b>	<b>-\$367,022</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,354,765</b>	<b>\$2,022,022</b>	<b>\$2,022,022</b>	<b>\$708,510</b>	<b>\$1,655,000</b>	<b>-\$367,022</b>

### 4131 - ROAD & BRIDGE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	6,899	6,899	6,899	5,174	6,899	0
<b>Transfers Out:</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$5,174</b>	<b>\$6,899</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$5,174</b>	<b>\$6,899</b>	<b>\$0</b>

**4139 - THACKER ROAD RESURFACING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460007 - R&M Road Milling and Resurfaci	1,296,088	779,693	597,915	0	0	-779,693
<b>Operating Expenses:</b>	<b>\$1,296,088</b>	<b>\$779,693</b>	<b>\$597,915</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$779,693</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,296,088</b>	<b>\$779,693</b>	<b>\$597,915</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$779,693</b>

**4157 - ROAD AND BRIDGE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	5,140	0	108,521	0	0	0
5460007 - R&M Road Milling and Resurfaci	5,981,633	6,000,000	6,000,000	1,749,410	7,410,186	1,410,186
5460009 - Dirt Road Maintenance/Paving	892,471	750,000	977,016	278,692	800,000	50,000
<b>Operating Expenses:</b>	<b>\$6,879,244</b>	<b>\$6,750,000</b>	<b>\$7,085,537</b>	<b>\$2,028,102</b>	<b>\$8,210,186</b>	<b>\$1,460,186</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,879,244</b>	<b>\$6,750,000</b>	<b>\$7,085,537</b>	<b>\$2,028,102</b>	<b>\$8,210,186</b>	<b>\$1,460,186</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	127,771	298,494	0	0	-127,771
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$127,771</b>	<b>\$298,494</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$127,771</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$127,771</b>	<b>\$298,494</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$127,771</b>

## 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 2.1 FTEs which is a reduction of .35 FTEs from the FY17 Adopted Budget due to the partial reallocation of the Strategic Initiative Planner II and Strategic Initiatives Director positions from Fund 407 – Osceola Parkway which is partially offset by the reallocation of the Mowing & Landscaping Inspector position for Fund 407. Personal Services decreased \$3,956 due to the position reallocations as well as the following:

- Retirement and Workers' Compensation adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment.

Operating Expenditures increased \$125,617 over the FY17 Adopted Budget.

Capital Outlay includes funding for replacement vehicles which are split funded with Fund 407 – Osceola Parkway and Fund 150 – West 192 Development Authority.

Overall, this Fund decreased \$571,183 from the FY17 Adopted Budget.

### REVENUES

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

## 155-WEST 192 MSBU PHASE I

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	2,256,603	2,467,577	2,467,577	2,401,864	2,368,874	-98,703
Charges For Services	0	0	0	40	0	0
Miscellaneous Revenues	259,784	104,758	104,758	98,737	65,160	-39,598
Less 5% Statutory Reduction	0	-128,617	-128,617	0	-121,702	6,915
Other Sources	209,735	0	0	0	0	0
Fund Balance	0	1,909,402	2,545,521	0	1,469,605	-439,797
<b>Total</b>	<b><u>2,726,123</u></b>	<b><u>4,353,120</u></b>	<b><u>4,989,239</u></b>	<b><u>2,500,641</u></b>	<b><u>3,781,937</u></b>	<b><u>-571,183</u></b>
<b>Expenditures</b>						
Personal Services	159,698	162,426	162,426	118,684	158,470	-3,956
Operating Expenses	2,175,450	2,482,059	2,540,769	1,606,870	2,607,676	125,617
Capital Outlay	17,892	1,500	1,500	0	30,000	28,500
Transfers Out	102,327	91,910	92,917	68,933	91,910	0
Reserves - Operating	0	665,031	664,024	0	472,289	-192,742
Reserves - Stability	0	950,194	1,527,603	0	421,592	-528,602
<b>Total</b>	<b><u>2,455,367</u></b>	<b><u>4,353,120</u></b>	<b><u>4,989,239</u></b>	<b><u>1,794,487</u></b>	<b><u>3,781,937</u></b>	<b><u>-571,183</u></b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	15,000	15,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>



**9231 - W192 REDEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	106,731	115,480	115,480	70,965	113,514	-1,966
5120002 - Disaster Relief	0	0	0	111	0	0
5130001 - Vacancy Factor	0	-2,020	-2,020	0	-1,986	34
5140000 - Overtime	0	0	0	7	0	0
5160000 - Compensated Annual Leave	4,025	0	0	5,620	0	0
5160020 - Compensated Admin Leave	192	0	0	0	0	0
5170000 - Compensated Sick Leave	3,757	0	0	7,429	0	0
5210000 - Fica Taxes	8,423	8,834	8,834	6,139	8,684	-150
5220000 - Retirement Contributions	9,127	10,198	10,198	6,449	12,684	2,486
5230000 - Health Insurance	21,246	23,637	23,637	17,273	20,887	-2,750
5231000 - Life Insurance	128	108	108	104	105	-3
5232000 - Dental Insurance	690	712	712	513	610	-102
5233000 - Lt Disability Insurance	178	192	192	139	188	-4
5233100 - St Disability Insurance	330	254	254	257	250	-4
5240000 - Workers' Compensation	4,870	5,031	5,031	3,677	3,534	-1,497
<b>Personal Services:</b>	<b>\$159,698</b>	<b>\$162,426</b>	<b>\$162,426</b>	<b>\$118,684</b>	<b>\$158,470</b>	<b>-\$3,956</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	13,550	0	0
5312000 - Tax Collector Fees	51,830	56,446	56,446	54,970	56,446	0
5340000 - Other Contractual Services	10,595	60,565	88,025	8,373	60,565	0
5400000 - Travel And Per Diem	516	3,000	3,000	275	3,300	300
5410000 - Communications	4,931	4,699	4,699	3,996	5,024	325
5420000 - Freight & Postage Services	2,429	3,000	3,000	0	2,500	-500
5430000 - Utility Services	250,217	290,000	290,000	243,534	290,000	0
5440000 - Rentals And Leases	780	780	780	585	780	0
5450000 - Insurance	1,130	1,030	1,030	1,030	6,175	5,145
5460000 - Repair & Maintenance Svcs	1,841,673	1,942,300	1,973,550	1,274,325	2,062,500	120,200
5462000 - Rep & Maint-automotive	1,977	3,000	3,000	1,143	3,000	0
5470000 - Printing And Binding	632	3,500	3,500	942	2,500	-1,000
5480000 - Promotional Activities	1,308	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	157	0	0	0	120	120
5490501 - OH-Workers' Compensation	473	607	607	607	521	-86
5490502 - OH-Property & Liability Insuranc	145	156	156	156	721	565
5490503 - OH-Dental Insurance	224	112	112	112	97	-15
5490504 - OH-Health Insurance	674	488	488	488	419	-69
5490505 - OH-Life/AD&D, STD, LTD	192	266	266	266	228	-38
5511000 - Office Supplies	80	500	500	99	500	0
5512000 - Office Equipment	27	0	0	0	0	0
5520000 - Operating Supplies	311	1,000	1,000	53	1,000	0
5521000 - Gas & Oil	3,539	6,360	6,360	2,331	6,360	0
5525000 - Tools	0	500	500	0	500	0
5530000 - Road Materials & Supplies	0	100,000	100,000	0	100,000	0
5540000 - Books,pubs,subs & Membership	905	2,000	2,000	35	3,870	1,870
5550000 - Training	705	1,750	1,750	0	550	-1,200
<b>Operating Expenses:</b>	<b>\$2,175,450</b>	<b>\$2,482,059</b>	<b>\$2,540,769</b>	<b>\$1,606,870</b>	<b>\$2,607,676</b>	<b>\$125,617</b>

**9231 - W192 REDEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	1,500	1,500	0	0	-1,500
5640100 - Vehicles	17,892	0	0	0	0	0
5650000 - Construction In Progress	0	0	0	0	15,000	15,000
<b>Capital Outlay:</b>	<b>\$17,892</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$13,500</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	102,327	91,910	91,910	68,933	91,910	0
5910510 - Tran Out Fleet	0	0	1,007	0	0	0
<b>Transfers Out:</b>	<b>\$102,327</b>	<b>\$91,910</b>	<b>\$92,917</b>	<b>\$68,933</b>	<b>\$91,910</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	456,752	456,752	0	472,289	15,537
5990020 - Reserve For Contingency	0	208,279	207,272	0	0	-208,279
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$665,031</b>	<b>\$664,024</b>	<b>\$0</b>	<b>\$472,289</b>	<b>-\$192,742</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	950,194	1,527,603	0	421,592	-528,602
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$950,194</b>	<b>\$1,527,603</b>	<b>\$0</b>	<b>\$421,592</b>	<b>-\$528,602</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,455,367</b>	<b>\$4,353,120</b>	<b>\$4,989,239</b>	<b>\$1,794,487</b>	<b>\$3,766,937</b>	<b>-\$586,183</b>

## FUND 156 – FEDERAL AND STATE GRANT FUND

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### TRENDS & ISSUES

In prior years grants were budgeted in the department with the responsibility for management of the grants. However, due to the restructuring of grant accounts, all reoccurring grants are budgeted in this Fund to allow for improved management. This Fund supports 4 FTEs, which is unchanged from the FY17 Adopted Budget. Included in the request are anticipated grant awards for the following FY17 CIP projects: Landscape for East and West 192, ATMS Phase 4, County Sidewalks/Trails, for the Safe Route to Schools (SRTS) Program, Fortune Lakeshore Multi Use Trail, International Drive Sidewalk, and W192 BRT

### REVENUES

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

## 156-FEDERAL AND STATE GRANTS FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	2,345,272	25,631,777	27,040,387	3,383,331	32,400,513	6,768,736
Miscellaneous Revenues	512	0	0	0	0	0
Other Sources	0	0	91,885	0	0	0
<b>Total</b>	<b>2,345,784</b>	<b>25,631,777</b>	<b>27,132,272</b>	<b>3,383,331</b>	<b>32,400,513</b>	<b>6,768,736</b>
<b>Expenditures</b>						
Personal Services	174,708	223,974	298,601	162,379	229,496	5,522
Operating Expenses	692,900	260,941	765,691	101,935	100,920	-160,021
Capital Outlay	1,374,634	25,027,311	25,654,107	13,788,435	32,070,097	7,042,786
Grants and Aids	41,722	90,036	384,358	15,926	0	-90,036
Transfers Out	61,820	29,515	29,515	77,402	0	-29,515
<b>Total</b>	<b>2,345,784</b>	<b>25,631,777</b>	<b>27,132,272</b>	<b>14,146,078</b>	<b>32,400,513</b>	<b>6,768,736</b>

**1010 - AUTO GENERATED BY IMPORT**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	0	76,907	0	0	0
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,907</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses:</b>						
5520000 - Operating Supplies	0	0	9,041	0	0	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,041</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	63,945	10,991	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,945</b>	<b>\$10,991</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	0	0	44,322	5,150	0	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,322</b>	<b>\$5,150</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	0	0	0	76,907	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,907</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$194,215</b>	<b>\$93,048</b>	<b>\$0</b>	<b>\$0</b>

**1271 - FINANCE**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	3,500	0	0	0
5520000 - Operating Supplies	1,313	0	11,478	0	0	0
<b>Operating Expenses:</b>	<b>\$1,313</b>	<b>\$0</b>	<b>\$14,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,313</b>	<b>\$0</b>	<b>\$14,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	3,500,000	3,500,000	0	0	-3,500,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$3,500,000</b>	<b>\$3,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,500,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$3,500,000</b>	<b>\$3,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,500,000</b>

**1402 - EAST 192 CRA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	500,000	500,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>



**1418 - MOSQUITO CONTROL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	583	1,516	1,516	872	1,516	0
5522000 - Chemicals	28,632	27,243	26,315	23,544	26,315	-928
5540000 - Books,pubs,subs & Membership	70	70	70	70	70	0
5550000 - Training	2,255	3,639	3,639	4,281	3,639	0
<b>Operating Expenses:</b>	<b>\$31,540</b>	<b>\$32,468</b>	<b>\$31,540</b>	<b>\$28,768</b>	<b>\$31,540</b>	<b>-\$928</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,540</b>	<b>\$32,468</b>	<b>\$31,540</b>	<b>\$28,768</b>	<b>\$31,540</b>	<b>-\$928</b>

**1454 - PLANNING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	0	250,000	0	0	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**1457 - COMMUNITY DEVELOPMENT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	2,500	15,000	0	2,500	0
5460000 - Repair & Maintenance Svcs	779	0	0	0	0	0
5470000 - Printing And Binding	0	0	1,721	0	0	0
5520000 - Operating Supplies	0	2,500	2,500	1,907	2,500	0
<b>Operating Expenses:</b>	<b>\$779</b>	<b>\$5,000</b>	<b>\$19,221</b>	<b>\$1,907</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	8,625	0	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,625</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$779</b>	<b>\$5,000</b>	<b>\$27,846</b>	<b>\$1,907</b>	<b>\$5,000</b>	<b>\$0</b>

**1518 - VOCA**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	36,865	63,164	63,164	41,201	61,028	-2,136
5130001 - Vacancy Factor	0	-1,106	-1,106	0	-1,068	38
5140000 - Overtime	11	0	0	0	0	0
5160000 - Compensated Annual Leave	1,009	0	0	1,460	0	0
5160010 - Compensated Ann Leave Payoff	447	0	0	0	0	0
5170000 - Compensated Sick Leave	1,219	0	0	1,936	0	0
5210000 - Fica Taxes	2,885	4,832	4,832	3,244	4,668	-164
5220000 - Retirement Contributions	2,940	4,750	4,750	3,354	4,834	84
5230000 - Health Insurance	8,923	14,051	14,051	12,087	20,047	5,996
5231000 - Life Insurance	26	60	60	49	58	-2
5232000 - Dental Insurance	201	242	242	364	580	338
5233000 - Lt Disability Insurance	37	104	104	66	100	-4
5233100 - St Disability Insurance	68	138	138	121	134	-4
5240000 - Workers' Compensation	100	146	146	101	158	12
<b>Personal Services:</b>	<b>\$54,730</b>	<b>\$86,381</b>	<b>\$86,381</b>	<b>\$63,982</b>	<b>\$90,539</b>	<b>\$4,158</b>
<b>Operating Expenses:</b>						
5390000 - Training	0	4,000	4,000	0	0	-4,000
5400000 - Travel And Per Diem	0	780	780	1,872	0	-780
5490000 - Oth Current Chgs & Obligations	0	19,853	19,853	0	0	-19,853
5490501 - OH-Workers' Compensation	0	200	200	0	496	296
5490503 - OH-Dental Insurance	0	-48	-48	0	92	140
5490504 - OH-Health Insurance	0	-24	-24	0	398	422
5490505 - OH-Life/AD&D, STD, LTD	0	58	58	0	218	160
5511000 - Office Supplies	422	2,000	2,000	386	0	-2,000
5520000 - Operating Supplies	0	1,493	1,493	0	0	-1,493
5520021 - Computer Hardware, Operating	0	1,055	1,055	0	0	-1,055
<b>Operating Expenses:</b>	<b>\$422</b>	<b>\$29,367</b>	<b>\$29,367</b>	<b>\$2,258</b>	<b>\$1,204</b>	<b>-\$28,163</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$55,152</b>	<b>\$115,748</b>	<b>\$115,748</b>	<b>\$66,241</b>	<b>\$91,743</b>	<b>-\$24,005</b>

**2114 - INMATE MEDICAL PROGRAM**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	6,822	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$6,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 2125 - COUNTYWIDE FIRE PROTECTION

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5520000 - Operating Supplies	35,162	0	0	0	0	0
5520010 - Computer Software	1,995	0	0	0	0	0
5550000 - Training	7,294	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$44,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	92,477	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$92,477</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	34,900	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$34,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$171,828</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 2141 - EMERGENCY MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	85,880	101,741	99,905	67,411	101,733	-8
5130001 - Vacancy Factor	0	444	0	0	0	-444
5160000 - Compensated Annual Leave	2,906	0	0	3,399	0	0
5160020 - Compensated Admin Leave	799	0	0	1,411	0	0
5170000 - Compensated Sick Leave	753	0	0	391	0	0
5210000 - Fica Taxes	6,587	7,783	7,783	5,481	7,784	1
5220000 - Retirement Contributions	6,638	7,651	7,651	5,628	8,058	407
5230000 - Health Insurance	15,200	18,673	18,673	13,646	20,046	1,373
5231000 - Life Insurance	102	95	95	92	96	1
5232000 - Dental Insurance	488	580	580	419	582	2
5233000 - Lt Disability Insurance	141	168	168	122	168	0
5233100 - St Disability Insurance	260	224	224	226	224	0
5240000 - Workers' Compensation	225	234	234	170	266	32
<b>Personal Services:</b>	<b>\$119,978</b>	<b>\$137,593</b>	<b>\$135,313</b>	<b>\$98,396</b>	<b>\$138,957</b>	<b>\$1,364</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	3,048	6,456	6,456	3,992	10,193	3,737
5410000 - Communications	5,706	7,308	9,013	8,605	10,334	3,026
5460000 - Repair & Maintenance Svcs	20,444	0	0	0	8,784	8,784
5470000 - Printing And Binding	0	0	0	4,588	4,000	4,000
5490000 - Oth Current Chgs & Obligations	3,995	9,500	17,500	14,657	0	-9,500
5511000 - Office Supplies	489	0	0	0	1,351	1,351
5512000 - Office Equipment	2,030	0	0	3,740	0	0
5520000 - Operating Supplies	1,327	3,547	8,932	4,367	24,297	20,750
5540000 - Books,pubs,subs & Membership	950	2,787	2,787	884	2,247	-540
5541000 - Registration Fees	5,494	1,070	1,070	2,295	1,970	900
5550000 - Training	24,247	10,000	10,000	8,300	0	-10,000
<b>Operating Expenses:</b>	<b>\$67,731</b>	<b>\$40,668</b>	<b>\$55,758</b>	<b>\$51,427</b>	<b>\$63,176</b>	<b>\$22,508</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	6,985	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$6,985</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$194,694</b>	<b>\$178,261</b>	<b>\$191,071</b>	<b>\$149,823</b>	<b>\$202,133</b>	<b>\$23,872</b>

**2172 - COUNTY FIRE PROTECTION**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5550000 - Training	4,381	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$4,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	2,323,165	1,414,956	0	0	-2,323,165
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$2,323,165</b>	<b>\$1,414,956</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,323,165</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$2,323,165</b>	<b>\$1,414,956</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,323,165</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,275,172	19,190,207	20,652,642	13,763,506	29,570,097	10,379,890
<b>Capital Outlay:</b>	<b>\$1,275,172</b>	<b>\$19,190,207</b>	<b>\$20,652,642</b>	<b>\$13,763,506</b>	<b>\$29,570,097</b>	<b>\$10,379,890</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,275,172</b>	<b>\$19,190,207</b>	<b>\$20,652,642</b>	<b>\$13,763,506</b>	<b>\$29,570,097</b>	<b>\$10,379,890</b>

**6173 - HUMAN SERVICES DEPT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	19,725	120,000	327,557	790	0	-120,000
5340001 - Miscellaneous Contractual Svcs	400,000	0	0	0	0	0
5400000 - Travel And Per Diem	4,282	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	5,500	227,269	0	0	-5,500
<b>Operating Expenses:</b>	<b>\$424,008</b>	<b>\$125,500</b>	<b>\$554,826</b>	<b>\$790</b>	<b>\$0</b>	<b>-\$125,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$424,008</b>	<b>\$125,500</b>	<b>\$554,826</b>	<b>\$790</b>	<b>\$0</b>	<b>-\$125,500</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	14,000	29,000	15,000	0	-14,000
5400000 - Travel And Per Diem	4,795	0	0	0	0	0
5470000 - Printing And Binding	912	0	0	0	0	0
5520000 - Operating Supplies	19,469	13,938	21,960	1,785	0	-13,938
5520020 - Computer Hardware, Non-Capit.	1,807	0	0	0	0	0
5520200 - Ammunition	94	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	717	0	0	0	0	0
5541000 - Registration Fees	1,400	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$29,195</b>	<b>\$27,938</b>	<b>\$50,960</b>	<b>\$16,785</b>	<b>\$0</b>	<b>-\$27,938</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	13,939	13,939	13,939	0	-13,939
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$13,939</b>	<b>\$13,939</b>	<b>\$13,939</b>	<b>\$0</b>	<b>-\$13,939</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	0	21,000	21,000	0	0	-21,000
5811000-Aids To Gov't Agencies	0	25,181	25,181	0	0	-25,181
5820000 - Aids To Private Organization	0	43,855	43,855	10,776	0	-43,855
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$90,036</b>	<b>\$90,036</b>	<b>\$10,776</b>	<b>\$0</b>	<b>-\$90,036</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	61,820	29,515	29,515	495	0	-29,515
<b>Transfers Out:</b>	<b>\$61,820</b>	<b>\$29,515</b>	<b>\$29,515</b>	<b>\$495</b>	<b>\$0</b>	<b>-\$29,515</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$91,015</b>	<b>\$161,428</b>	<b>\$184,450</b>	<b>\$41,994</b>	<b>\$0</b>	<b>-\$161,428</b>

**9231 - W192 REDEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	2,000,000	2,000,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>

**9355 - BOGGY CREEK**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	83,146	0	0	0	0	0
5520000 - Operating Supplies	5,935	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$89,081</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$89,081</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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 FTE's, which is a reduction of .05 FTEs from the FY17 Adopted Budget due to the reallocation of the Radio Communications Service Technician position.

Personal Services increased \$48,526 as a result of the following:

- Above mentioned position reallocation
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts which will be updated after Open Enrollment

Operating expenditures decreased \$191,918 from the FY17 Adopted Budget primarily due to reduction of Contractual Services for outside radio programming services not needed in FY18.

Capital Outlay reflects funding for Communication Tower Site "A" Generator Replacement. The FY18 balance for additional projects will be included later in the budget process to ensure the estimates are as accurate as possible.

Overall, this budget decreased \$1,980,683 from the FY17 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 interlocal 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	457,934	746,330	746,330	536,448	787,621	41,291
Judgment, Fines & Forfeits	482,010	544,278	544,278	267,861	357,148	-187,130
Miscellaneous Revenues	35,425	27,244	27,244	28,287	31,657	4,413
Less 5% Statutory Reduction	0	-65,893	-65,893	0	-58,821	7,072
Transfers In	667,583	1,068,281	1,068,281	801,211	681,268	-387,013
Fund Balance	0	2,156,928	2,178,007	0	697,612	-1,459,316
<b>Total</b>	<b>1,642,952</b>	<b>4,477,168</b>	<b>4,498,247</b>	<b>1,633,806</b>	<b>2,496,485</b>	<b>-1,980,683</b>
<b>Expenditures</b>						
Personal Services	224,041	293,459	293,459	234,662	341,985	48,526
Operating Expenses	1,245,574	1,917,892	1,917,892	1,170,774	1,725,974	-191,918
Capital Outlay	0	1,386,599	1,386,599	21,406	30,000	-1,356,599
Transfers Out	99,837	126,530	126,530	94,898	126,530	0
Reserves - Operating	0	534,294	534,294	0	271,996	-262,298
Reserves - Stability	0	218,394	239,473	0	0	-218,394
<b>Total</b>	<b>1,569,453</b>	<b>4,477,168</b>	<b>4,498,247</b>	<b>1,521,739</b>	<b>2,496,485</b>	<b>-1,980,683</b>



**1247 - IT INFRASTRUCTURE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	19,045	19,400	19,400	12,697	19,400	0
<b>Operating Expenses:</b>	<b>\$19,045</b>	<b>\$19,400</b>	<b>\$19,400</b>	<b>\$12,697</b>	<b>\$19,400</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,045</b>	<b>\$19,400</b>	<b>\$19,400</b>	<b>\$12,697</b>	<b>\$19,400</b>	<b>\$0</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	30,000	30,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	400	2,000	2,000	1,150	2,000	0
5430000 - Utility Services	75,718	102,700	102,700	46,686	85,000	-17,700
5440000 - Rentals And Leases	528	0	0	2,050	0	0
5460000 - Repair & Maintenance Svcs	14,115	29,000	29,000	34,819	29,000	0
5521000 - Gas & Oil	1,885	4,000	4,000	941	4,000	0
<b>Operating Expenses:</b>	<b>\$92,645</b>	<b>\$137,700</b>	<b>\$137,700</b>	<b>\$85,646</b>	<b>\$120,000</b>	<b>-\$17,700</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$92,645</b>	<b>\$137,700</b>	<b>\$137,700</b>	<b>\$85,646</b>	<b>\$120,000</b>	<b>-\$17,700</b>

**9800 - COMMUNICATIONS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	1,361,600	1,361,600	0	0	-1,361,600
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$1,361,600</b>	<b>\$1,361,600</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,361,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,361,600</b>	<b>\$1,361,600</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,361,600</b>

**9820 - COUNTYWIDE COMMUNICATIONS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	135,191	206,338	206,338	149,734	234,627	28,289
5120002 - Disaster Relief	0	0	0	1,402	0	0
5130001 - Vacancy Factor	0	-3,541	-3,541	0	-4,142	-601
5140000 - Overtime	565	2,000	2,000	1,044	1,997	-3
5140003 - Overtime- Disaster Relief	0	0	0	474	0	0
5160000 - Compensated Annual Leave	10,739	0	0	7,784	0	0
5160020 - Compensated Admin Leave	1,862	0	0	1,914	0	0
5170000 - Compensated Sick Leave	8,151	0	0	6,995	0	0
5170020 - Sick Bank Leave	4,944	0	0	0	0	0
5210000 - Fica Taxes	11,326	15,474	15,474	12,029	18,103	2,629
5220000 - Retirement Contributions	15,793	19,506	19,506	15,927	23,141	3,635
5230000 - Health Insurance	29,504	46,583	46,583	30,794	60,695	14,112
5231000 - Life Insurance	188	190	190	203	223	33
5232000 - Dental Insurance	691	938	938	693	1,214	276
5233000 - Lt Disability Insurance	262	333	333	272	390	57
5233100 - St Disability Insurance	484	445	445	502	519	74
5240000 - Workers' Compensation	4,339	5,193	5,193	4,896	5,218	25
<b>Personal Services:</b>	<b>\$224,041</b>	<b>\$293,459</b>	<b>\$293,459</b>	<b>\$234,662</b>	<b>\$341,985</b>	<b>\$48,526</b>
<b>Operating Expenses:</b>						
5313000 - Legal & Engineering Svcs	950	300	300	0	300	0
5340000 - Other Contractual Services	0	198,500	198,500	0	500	-198,000
5400000 - Travel And Per Diem	1,909	2,840	2,840	1,008	5,020	2,180
5410000 - Communications	1,163	3,474	3,474	1,536	2,208	-1,266
5420000 - Freight & Postage Services	401	600	600	930	800	200
5440000 - Rentals And Leases	60,223	63,709	63,709	61,574	66,684	2,975
5450000 - Insurance	59,627	64,385	64,385	64,385	37,482	-26,903
5460000 - Repair & Maintenance Svcs	994,658	1,399,948	1,399,948	924,418	1,452,267	52,319
5462000 - Rep & Maint-automotive	1,956	1,200	1,200	1,199	1,800	600
5470000 - Printing And Binding	14	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	118	0	0
5490501 - OH-Workers' Compensation	473	844	844	844	831	-13
5490502 - OH-Property & Liability Insuranc	7,654	9,778	9,778	9,778	4,378	-5,400
5490503 - OH-Dental Insurance	223	157	157	157	154	-3
5490504 - OH-Health Insurance	674	677	677	677	667	-10
5490505 - OH-Life/AD&D, STD, LTD	272	480	480	480	583	103
5511000 - Office Supplies	686	600	600	112	500	-100
5512000 - Office Equipment	0	1,000	1,000	339	1,000	0
5520000 - Operating Supplies	225	500	500	1,470	500	0
5520020 - Computer Hardware, Non-Capit.	0	900	900	979	0	-900
5521000 - Gas & Oil	2,294	3,600	3,600	1,820	3,600	0
5525000 - Tools	109	1,400	1,400	213	1,400	0
5526000 - Clothing	372	900	900	303	900	0
5540000 - Books,pubs,subs & Membership	0	0	0	92	0	0
5541000 - Registration Fees	0	0	0	0	5,000	5,000
5550000 - Training	0	5,000	5,000	0	0	-5,000
<b>Operating Expenses:</b>	<b>\$1,133,884</b>	<b>\$1,760,792</b>	<b>\$1,760,792</b>	<b>\$1,072,432</b>	<b>\$1,586,574</b>	<b>-\$174,218</b>

### 9820 - COUNTYWIDE COMMUNICATIONS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	24,999	24,999	21,406	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$21,406</b>	<b>\$0</b>	<b>-\$24,999</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	99,837	126,530	126,530	94,898	126,530	0
<b>Transfers Out:</b>	<b>\$99,837</b>	<b>\$126,530</b>	<b>\$126,530</b>	<b>\$94,898</b>	<b>\$126,530</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	347,550	347,550	0	271,996	-75,554
5990020 - Reserve For Contingency	0	186,744	186,744	0	0	-186,744
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$534,294</b>	<b>\$534,294</b>	<b>\$0</b>	<b>\$271,996</b>	<b>-\$262,298</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	218,394	239,473	0	0	-218,394
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$218,394</b>	<b>\$239,473</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$218,394</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,457,762</b>	<b>\$2,958,468</b>	<b>\$2,979,547</b>	<b>\$1,423,397</b>	<b>\$2,327,085</b>	<b>-\$631,383</b>

## FUND 168 - SECTION 8

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### 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 support 10.65 FTEs, which is an increase of .05 FTE over the FY17 Adopted Budget due to the partial reallocation of the Compliance Analyst position from Human Services (6173). Personal Services increased \$13,895 due to the following:

- Above mentioned position reallocation
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$104,792 primarily due to an increase in the cost of portable vouchers with an offsetting reduction to local vouchers which the County is obligated to pay under this program.

Overall, this Fund increased \$174,687 over the FY17 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**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	13,181,670	13,269,624	13,269,624	9,195,148	13,918,320	648,696
Miscellaneous Revenues	54,140	1,200	1,200	46,739	24,040	22,840
Less 5% Statutory Reduction	0	-60	-60	0	-1,202	-1,142
Fund Balance	0	1,375,057	1,879,387	0	879,350	-495,707
<b>Total</b>	<b>13,235,810</b>	<b>14,645,821</b>	<b>15,150,151</b>	<b>9,241,887</b>	<b>14,820,508</b>	<b>174,687</b>
<b>Expenditures</b>						
Personal Services	584,859	660,680	660,680	446,342	674,575	13,895
Operating Expenses	12,226,002	13,985,141	14,488,948	9,488,940	14,089,933	104,792
Capital Outlay	0	0	0	0	56,000	56,000
Transfers Out	0	0	523	0	0	0
<b>Total</b>	<b>12,810,861</b>	<b>14,645,821</b>	<b>15,150,151</b>	<b>9,935,282</b>	<b>14,820,508</b>	<b>174,687</b>



**6113 - SECTION 8 HOUSING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	366,363	465,241	465,241	295,103	479,836	14,595
5130001 - Vacancy Factor	0	-8,140	-8,140	0	-8,397	-257
5140000 - Overtime	4,607	0	0	1,453	0	0
5150300 - Class C Meals	7	0	0	24	0	0
5160000 - Compensated Annual Leave	15,747	0	0	16,173	0	0
5160010 - Compensated Ann Leave Payoff	9,192	0	0	0	0	0
5160020 - Compensated Admin Leave	1,844	0	0	830	0	0
5170000 - Compensated Sick Leave	5,175	0	0	4,549	0	0
5170010 - Compensated Sick Leave Payoff	11,949	0	0	0	0	0
5210000 - Fica Taxes	30,155	35,589	35,589	23,207	36,703	1,114
5220000 - Retirement Contributions	35,025	36,099	36,099	28,485	38,003	1,904
5230000 - Health Insurance	96,885	123,951	123,951	70,779	119,875	-4,076
5231000 - Life Insurance	446	437	437	381	451	14
5232000 - Dental Insurance	2,532	2,930	2,930	1,931	3,041	111
5233000 - Lt Disability Insurance	621	768	768	509	791	23
5233100 - St Disability Insurance	1,148	1,021	1,021	940	1,054	33
5240000 - Workers' Compensation	3,162	2,784	2,784	1,979	3,218	434
<b>Personal Services:</b>	<b>\$584,859</b>	<b>\$660,680</b>	<b>\$660,680</b>	<b>\$446,342</b>	<b>\$674,575</b>	<b>\$13,895</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,013	300	300	279	300	0
5320000 - Accounting & Auditing Svcs	2,260	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	5,850	5,000	508,807	5,690	5,000	0
5400000 - Travel And Per Diem	6,363	7,500	7,500	12,976	7,500	0
5410000 - Communications	2,864	1,700	1,700	1,320	1,700	0
5420000 - Freight & Postage Services	9,060	8,000	8,000	6,371	8,000	0
5440000 - Rentals And Leases	5,313	3,500	3,500	3,533	4,000	500
5450000 - Insurance	0	3,835	3,835	0	4,650	815
5460000 - Repair & Maintenance Svcs	2,650	300	300	0	300	0
5462000 - Rep & Maint-automotive	876	1,500	1,500	1,124	2,000	500
5470000 - Printing And Binding	83	400	400	180	400	0
5480000 - Promotional Activities	2,654	5,000	5,000	608	5,000	0
5490000 - Oth Current Chgs & Obligations	64,466	1,792,113	1,792,113	21,444	1,495,452	-296,661
5490501 - OH-Workers' Compensation	0	2,628	2,628	0	2,640	12
5490502 - OH-Property & Liability Insuranc	0	582	582	0	431	-151
5490503 - OH-Dental Insurance	0	487	487	0	489	2
5490504 - OH-Health Insurance	0	2,109	2,109	0	2,119	10
5490505 - OH-Life/AD&D, STD, LTD	0	1,155	1,155	0	1,160	5
5511000 - Office Supplies	13,116	11,000	11,000	11,733	11,000	0
5512000 - Office Equipment	978	0	0	0	0	0
5520000 - Operating Supplies	10,645	7,500	7,500	7,524	7,500	0
5521000 - Gas & Oil	2,744	3,000	3,000	1,876	3,000	0
5540000 - Books,pubs,subs & Membership	253	1,000	1,000	285	1,000	0
5541000 - Registration Fees	2,265	6,000	6,000	3,780	6,000	0
5550000 - Training	3,090	5,000	5,000	1,899	3,000	-2,000
<b>Operating Expenses:</b>	<b>\$136,540</b>	<b>\$1,873,609</b>	<b>\$2,377,416</b>	<b>\$80,622</b>	<b>\$1,576,641</b>	<b>-\$296,968</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	56,000	56,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,000</b>	<b>\$56,000</b>

**6113 - SECTION 8 HOUSING**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$721,399</b>	<b>\$2,534,289</b>	<b>\$3,038,096</b>	<b>\$526,964</b>	<b>\$2,307,216</b>	<b>-\$227,073</b>

**6168 - SECTION 8-PROGRAM**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	1,277,084	1,261,012	1,261,012	994,441	1,319,668	58,656
5491000 - Other Government Agencies	10,812,378	10,850,520	10,850,520	8,413,877	11,193,624	343,104
<b>Operating Expenses:</b>	<b>\$12,089,462</b>	<b>\$12,111,532</b>	<b>\$12,111,532</b>	<b>\$9,408,318</b>	<b>\$12,513,292</b>	<b>\$401,760</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,089,462</b>	<b>\$12,111,532</b>	<b>\$12,111,532</b>	<b>\$9,408,318</b>	<b>\$12,513,292</b>	<b>\$401,760</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
Transfers Out:						
5910510 - Tran Out Fleet	0	0	523	0	0	0
Transfers Out:	\$0	\$0	\$523	\$0	\$0	\$0
<b>TOTAL EXPENDITURES:</b>	\$0	\$0	\$523	\$0	\$0	\$0

## FUND 177 – FIRE IMPACT FEE

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### 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. 06-99 and can only be used as directed by the Ordinance for needs related to new growth.

The Fire Impact Fee Fund does not support Personal Services.

Operating Expenditures decreased slightly from the FY17 Adopted Budget..

Capital Outlay includes a request for the Reunion Fire Station for FY18.

Overall, this Fund increased 1.9%, or \$50,433 from the FY17 Adopted Budget.

### REVENUES

Revenues are collected from fire impact fees which were not a part of the Impact Fee repeal ordinance. This Fund is also supported by Interest and Fund Balance.

## 177-FIRE IMPACT FEE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	1,595,155	673,988	673,988	517,707	643,906	-30,082
Charges For Services	1,837	0	0	955	0	0
Miscellaneous Revenues	12,839	6,733	6,733	13,086	5,000	-1,733
Less 5% Statutory Reduction	0	-34,036	-34,036	0	-32,445	1,591
Fund Balance	0	2,060,418	2,504,091	0	2,141,075	80,657
<b>Total</b>	<b>1,609,831</b>	<b>2,707,103</b>	<b>3,150,776</b>	<b>531,748</b>	<b>2,757,536</b>	<b>50,433</b>
<b>Expenditures</b>						
Operating Expenses	31,221	2,200	34,794	12,879	2,000	-200
Capital Outlay	2,218,830	989,940	912,188	280,262	2,661,749	1,671,809
Transfers Out	6,379	25,667	25,667	19,250	25,667	0
Reserves - Capital	0	1,689,296	2,178,127	0	68,120	-1,621,176
<b>Total</b>	<b>2,256,430</b>	<b>2,707,103</b>	<b>3,150,776</b>	<b>312,391</b>	<b>2,757,536</b>	<b>50,433</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,218,830	989,940	912,188	280,262	2,661,749	1,671,809
<b>Capital Outlay:</b>	<b>\$2,218,830</b>	<b>\$989,940</b>	<b>\$912,188</b>	<b>\$280,262</b>	<b>\$2,661,749</b>	<b>\$1,671,809</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,218,830</b>	<b>\$989,940</b>	<b>\$912,188</b>	<b>\$280,262</b>	<b>\$2,661,749</b>	<b>\$1,671,809</b>

**2125 - COUNTYWIDE FIRE PROTECTION**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	29,300	0	32,594	0	0	0
5310006 - Legal Fees	0	0	0	12,225	0	0
5340000 - Other Contractual Services	1,921	2,200	2,200	654	2,000	-200
<b>Operating Expenses:</b>	<b>\$31,221</b>	<b>\$2,200</b>	<b>\$34,794</b>	<b>\$12,879</b>	<b>\$2,000</b>	<b>-\$200</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	6,379	25,667	25,667	19,250	25,667	0
<b>Transfers Out:</b>	<b>\$6,379</b>	<b>\$25,667</b>	<b>\$25,667</b>	<b>\$19,250</b>	<b>\$25,667</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	1,689,296	2,178,127	0	68,120	-1,621,176
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$1,689,296</b>	<b>\$2,178,127</b>	<b>\$0</b>	<b>\$68,120</b>	<b>-\$1,621,176</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$37,600</b>	<b>\$1,717,163</b>	<b>\$2,238,588</b>	<b>\$32,129</b>	<b>\$95,787</b>	<b>-\$1,621,376</b>



## FUND 178 – PARKS IMPACT FEE FUND

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### 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.

For FY18, the budget is projected at \$4,775,035, a decrease of \$6,457,834 from the FY17 Adopted Budget. 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 FY18 reflects a 16.8% decrease, or \$532,288 over the FY17 Adopted Budget.

## 178-PARKS IMPACT FEE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	3,111,457	3,168,286	3,168,286	2,163,237	2,635,998	-532,288
Charges For Services	1,726	1,475	1,475	530	769	-706
Miscellaneous Revenues	51,386	0	0	37,098	35,000	35,000
Less 5% Statutory Reduction	0	-158,488	-158,488	0	-133,588	24,900
Fund Balance	0	8,221,596	8,049,317	0	2,236,856	-5,984,740
<b>Total</b>	<b><u>3,164,569</u></b>	<b><u>11,232,869</u></b>	<b><u>11,060,590</u></b>	<b><u>2,200,864</u></b>	<b><u>4,775,035</u></b>	<b><u>-6,457,834</u></b>
<b>Expenditures</b>						
Operating Expenses	74,305	158,100	202,207	13,103	108,100	-50,000
Capital Outlay	2,290,548	8,404,570	8,290,260	2,788,027	501,000	-7,903,570
Transfers Out	21,888	116,443	116,443	87,332	116,443	0
Reserves - Capital	0	2,553,756	2,451,680	0	4,049,492	1,495,736
<b>Total</b>	<b><u>2,386,741</u></b>	<b><u>11,232,869</u></b>	<b><u>11,060,590</u></b>	<b><u>2,888,462</u></b>	<b><u>4,775,035</u></b>	<b><u>-6,457,834</u></b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	71,797	145,238	145,238	50,000	0	-145,238
<b>Capital Outlay:</b>	<b>\$71,797</b>	<b>\$145,238</b>	<b>\$145,238</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-\$145,238</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$71,797</b>	<b>\$145,238</b>	<b>\$145,238</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-\$145,238</b>

**7200 - PARKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,218,751	8,259,332	8,145,022	2,738,027	501,000	-7,758,332
<b>Capital Outlay:</b>	<b>\$2,218,751</b>	<b>\$8,259,332</b>	<b>\$8,145,022</b>	<b>\$2,738,027</b>	<b>\$501,000</b>	<b>-\$7,758,332</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,218,751</b>	<b>\$8,259,332</b>	<b>\$8,145,022</b>	<b>\$2,738,027</b>	<b>\$501,000</b>	<b>-\$7,758,332</b>

### 7210 - COUNTYWIDE PARKS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	72,493	150,000	194,107	12,795	100,000	-50,000
5340000 - Other Contractual Services	1,005	3,200	3,200	244	3,200	0
<b>Operating Expenses:</b>	<b>\$73,499</b>	<b>\$153,200</b>	<b>\$197,307</b>	<b>\$13,039</b>	<b>\$103,200</b>	<b>-\$50,000</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	18,587	115,860	115,860	86,895	115,860	0
<b>Transfers Out:</b>	<b>\$18,587</b>	<b>\$115,860</b>	<b>\$115,860</b>	<b>\$86,895</b>	<b>\$115,860</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	680,204	832,100	0	2,189,251	1,509,047
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$680,204</b>	<b>\$832,100</b>	<b>\$0</b>	<b>\$2,189,251</b>	<b>\$1,509,047</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$92,086</b>	<b>\$949,264</b>	<b>\$1,145,267</b>	<b>\$99,934</b>	<b>\$2,408,311</b>	<b>\$1,459,047</b>

**7211 - COMM PARK ZONE 1**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	671	3,250	3,250	20	3,250	0
<b>Operating Expenses:</b>	<b>\$671</b>	<b>\$3,250</b>	<b>\$3,250</b>	<b>\$20</b>	<b>\$3,250</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,348	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$2,348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	1,423,996	1,203,808	0	1,382,269	-41,727
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$1,423,996</b>	<b>\$1,203,808</b>	<b>\$0</b>	<b>\$1,382,269</b>	<b>-\$41,727</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,019</b>	<b>\$1,427,246</b>	<b>\$1,207,058</b>	<b>\$20</b>	<b>\$1,385,519</b>	<b>-\$41,727</b>

**7212 - COMM PARK ZONE 2**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	134	1,050	1,050	44	1,050	0
<b>Operating Expenses:</b>	<b>\$134</b>	<b>\$1,050</b>	<b>\$1,050</b>	<b>\$44</b>	<b>\$1,050</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	538	538	538	404	538	0
<b>Transfers Out:</b>	<b>\$538</b>	<b>\$538</b>	<b>\$538</b>	<b>\$404</b>	<b>\$538</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	295,905	267,267	0	333,878	37,973
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$295,905</b>	<b>\$267,267</b>	<b>\$0</b>	<b>\$333,878</b>	<b>\$37,973</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$672</b>	<b>\$297,493</b>	<b>\$268,855</b>	<b>\$447</b>	<b>\$335,466</b>	<b>\$37,973</b>

**7213 - COMM PARK ZONE 3**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	200	200	0	200	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	309	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$309</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	108,001	102,675	0	92,222	-15,779
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$108,001</b>	<b>\$102,675</b>	<b>\$0</b>	<b>\$92,222</b>	<b>-\$15,779</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$309</b>	<b>\$108,201</b>	<b>\$102,875</b>	<b>\$0</b>	<b>\$92,422</b>	<b>-\$15,779</b>



**7214 - COMM PARK ZONE 4**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	200	200	0	200	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	61	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$61</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	36,708	35,737	0	40,939	4,231
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$36,708</b>	<b>\$35,737</b>	<b>\$0</b>	<b>\$40,939</b>	<b>\$4,231</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$61</b>	<b>\$36,908</b>	<b>\$35,937</b>	<b>\$0</b>	<b>\$41,139</b>	<b>\$4,231</b>

**7215 - COMM PARK ZONE 5**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1	200	200	0	200	0
<b>Operating Expenses:</b>	<b>\$1</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	45	45	45	34	45	0
<b>Transfers Out:</b>	<b>\$45</b>	<b>\$45</b>	<b>\$45</b>	<b>\$34</b>	<b>\$45</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	8,942	10,093	0	10,933	1,991
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$8,942</b>	<b>\$10,093</b>	<b>\$0</b>	<b>\$10,933</b>	<b>\$1,991</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$46</b>	<b>\$9,187</b>	<b>\$10,338</b>	<b>\$34</b>	<b>\$11,178</b>	<b>\$1,991</b>

## FUND 180 – THE 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.

This Fund does not support Personal Services.

Operating Expenditures increased \$5,675, over the FY17 Adopted Budget due to an increase in Operating Supplies to process Print Shop orders.

Capital Outlay for FY18 includes the cost of equipment (conveyor, envelope feeder, shrink wrap machine) for training and education programs.

Overall, the FY18 budget increased \$571,938, from the FY17 Adopted Budget.

### REVENUES

The County currently has a contract 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.

## 180-INMATE WELFARE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	62,608	60,800	60,800	46,686	70,028	9,228
Miscellaneous Revenues	315,195	252,000	252,000	373,698	804,300	552,300
Less 5% Statutory Reduction	0	-3,040	-3,040	0	-3,502	-462
Fund Balance	0	209,127	261,387	0	219,999	10,872
<b>Total</b>	<b>377,803</b>	<b>518,887</b>	<b>571,147</b>	<b>420,384</b>	<b>1,090,825</b>	<b>571,938</b>
<b>Expenditures</b>						
Operating Expenses	304,782	395,835	395,835	197,878	401,510	5,675
Capital Outlay	7,395	1,100	1,100	0	13,602	12,502
Transfers Out	31,859	53,239	53,239	39,929	53,239	0
Reserves - Operating	0	68,713	68,713	0	122,627	53,914
Reserves - Stability	0	0	52,260	0	499,847	499,847
<b>Total</b>	<b>344,036</b>	<b>518,887</b>	<b>571,147</b>	<b>237,807</b>	<b>1,090,825</b>	<b>571,938</b>

**2112 - CORRECTIONS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	43,764	50,000	50,000	29,364	50,000	0
5340000 - Other Contractual Services	120,739	152,700	152,700	90,120	152,700	0
5430000 - Utility Services	996	1,050	1,050	694	1,050	0
5460000 - Repair & Maintenance Svcs	673	500	500	0	500	0
5511000 - Office Supplies	524	5,000	5,000	44	5,000	0
5512000 - Office Equipment	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	80,214	85,000	85,000	37,475	85,000	0
5540000 - Books,pubs,subs & Membership	9,101	15,500	15,500	5,079	15,500	0
5550000 - Training	0	2,000	2,000	0	2,000	0
<b>Operating Expenses:</b>	<b>\$256,012</b>	<b>\$312,750</b>	<b>\$312,750</b>	<b>\$162,776</b>	<b>\$312,750</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	1,100	1,100	0	1,100	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$1,100</b>	<b>\$1,100</b>	<b>\$0</b>	<b>\$1,100</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	31,859	53,239	53,239	39,929	53,239	0
<b>Transfers Out:</b>	<b>\$31,859</b>	<b>\$53,239</b>	<b>\$53,239</b>	<b>\$39,929</b>	<b>\$53,239</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	49,510	49,510	0	75,792	26,282
5990020 - Reserve For Contingency	0	19,203	19,203	0	46,835	27,632
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$68,713</b>	<b>\$68,713</b>	<b>\$0</b>	<b>\$122,627</b>	<b>\$53,914</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	52,260	0	499,847	499,847
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,260</b>	<b>\$0</b>	<b>\$499,847</b>	<b>\$499,847</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$287,871</b>	<b>\$435,802</b>	<b>\$488,062</b>	<b>\$202,705</b>	<b>\$989,563</b>	<b>\$553,761</b>

**2113 - CORRECTIONS OTHER COSTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5440000 - Rentals And Leases	12,476	20,630	20,630	13,250	20,630	0
5460000 - Repair & Maintenance Svcs	21,358	40,450	40,450	10,181	40,450	0
5511000 - Office Supplies	564	1,000	1,000	207	1,000	0
5512000 - Office Equipment	0	1,325	1,325	900	0	-1,325
5520000 - Operating Supplies	14,373	18,000	18,000	10,564	26,680	8,680
5520010 - Computer Software	0	1,680	1,680	0	0	-1,680
<b>Operating Expenses:</b>	<b>\$48,770</b>	<b>\$83,085</b>	<b>\$83,085</b>	<b>\$35,102</b>	<b>\$88,760</b>	<b>\$5,675</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	7,395	0	0	0	12,502	12,502
<b>Capital Outlay:</b>	<b>\$7,395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,502</b>	<b>\$12,502</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$56,165</b>	<b>\$83,085</b>	<b>\$83,085</b>	<b>\$35,102</b>	<b>\$101,262</b>	<b>\$18,177</b>

## FUND 187 - TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

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### 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 balance of ongoing capital projects will be added later in the budget process to ensure that estimates are as accurate as possible.

### 187-ROAD IMPACT FEE POINCIANA OVERLAY

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	2,291	0	0	2,324	0	0
Fund Balance	0	449,902	452,194	0	0	-449,902
<b>Total</b>	<b>2,291</b>	<b>449,902</b>	<b>452,194</b>	<b>2,324</b>	<b>0</b>	<b>-449,902</b>
<b>Expenditures</b>						
Reserves - Capital	0	449,902	452,194	0	0	-449,902
<b>Total</b>	<b>0</b>	<b>449,902</b>	<b>452,194</b>	<b>0</b>	<b>0</b>	<b>-449,902</b>



**Fund 187**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended minus FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	449,902	452,194	0	0	-449,902
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$449,902</b>	<b>\$452,194</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$449,902</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$449,902</b>	<b>\$452,194</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$449,902</b>

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## FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

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### TRENDS & ISSUES

The Second Local Option Fuel Tax Fund includes revenues and appropriations for Bus Rapid Transit (BRT) function to capture expenses related to Lynx.

The Transportation and Transit Department was created mid-year during FY17 with 1 FTE for the Executive Director position. For FY18, four FTEs have been re-allocated from Community Development to this department including the Planning Technician, Planner I, Planner III, and Senior Planner. Personal Services increased \$598,195 from the FY17 Adopted Budget due to the above mentioned changes as well as the following :

- Retirement and Workers' Compensation adjusted based on rates set by the State.
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment.

For FY18, the Operating budget includes the request for Lynx in the amount of \$7,500,000.

Overall, this Fund is projected to increase 17.53% from the FY17 Adopted Budget.

### REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. For FY18, revenues are based on a projection provided by the Department of Revenue.

**189 - SECOND LOCAL OPTION FUEL TAX FUND**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	0	8,757,208	8,757,208	4,618,727	8,557,534	-199,674
Miscellaneous Revenues	0	0	0	-7,449	0	0
Less 5% Statutory Reduction	0	-437,860	-437,860	0	-427,877	9,983
Transfers In	0	0	0	0	408,118	408,118
Fund Balance	0	0	0	0	1,240,136	1,240,136
<b>Total</b>	<b>0</b>	<b>8,319,348</b>	<b>8,319,348</b>	<b>4,611,279</b>	<b>9,777,911</b>	<b>1,458,563</b>
<b>Expenditures</b>						
Personal Services	0	0	143,693	84,233	598,195	598,195
Operating Expenses	0	7,327,909	7,184,216	6,498,133	7,842,000	514,091
Capital Outlay	0	0	0	0	3,000	3,000
Reserves - Operating	0	991,439	991,439	0	1,334,716	343,277
<b>Total</b>	<b>0</b>	<b>8,319,348</b>	<b>8,319,348</b>	<b>6,582,367</b>	<b>9,777,911</b>	<b>1,458,563</b>

### 1406 - BUS RAPID TRANSIT (BRT)

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5110000 - Executive Salaries	0	0	108,750	0	0	0
5120000 - Regular Salaries And Wages	0	0	0	61,124	429,519	429,519
5122000 - Car Allowance	0	0	3,150	1,750	3,150	3,150
5130001 - Vacancy Factor	0	0	0	0	-7,516	-7,516
5160020 - Compensated Admin Leave	0	0	0	2,649	0	0
5170000 - Compensated Sick Leave	0	0	0	767	0	0
5210000 - Fica Taxes	0	0	8,320	5,072	32,859	32,859
5220000 - Retirement Contributions	0	0	8,178	10,417	55,464	55,464
5230000 - Health Insurance	0	0	14,295	2,036	80,145	80,145
5231000 - Life Insurance	0	0	117	41	404	404
5232000 - Dental Insurance	0	0	226	72	1,402	1,402
5233000 - Lt Disability Insurance	0	0	134	55	709	709
5233100 - St Disability Insurance	0	0	273	102	943	943
5240000 - Workers' Compensation	0	0	250	148	1,116	1,116
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$143,693</b>	<b>\$84,233</b>	<b>\$598,195</b>	<b>\$598,195</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	0	48,000	48,000
5340005 - LYNX	0	7,327,909	7,184,216	6,498,115	7,500,000	172,091
5400000 - Travel And Per Diem	0	0	0	0	1,500	1,500
5420000 - Freight & Postage Services	0	0	0	0	300	300
5460000 - Repair & Maintenance Svcs	0	0	0	0	2,138	2,138
5470000 - Printing And Binding	0	0	0	0	250	250
5490501 - OH-Workers' Compensation	0	0	0	0	1,488	1,488
5490503 - OH-Dental Insurance	0	0	0	0	276	276
5490504 - OH-Health Insurance	0	0	0	0	1,194	1,194
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	654	654
5511000 - Office Supplies	0	0	0	18	0	0
5520020 - Computer Hardware, Non-Capit	0	0	0	0	2,629	2,629
5540000 - Books,pubs,subs & Membership	0	0	0	0	149,251	149,251
5550000 - Training	0	0	0	0	1,420	1,420
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$7,327,909</b>	<b>\$7,184,216</b>	<b>\$6,498,133</b>	<b>\$7,709,100</b>	<b>\$381,191</b>
<b>Reserves - Operating:</b>						
5990050 - Res For Other - Undesignated	0	991,439	991,439	0	1,334,716	343,277
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$991,439</b>	<b>\$991,439</b>	<b>\$0</b>	<b>\$1,334,716</b>	<b>\$343,277</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$8,319,348</b>	<b>\$8,319,348</b>	<b>\$6,582,367</b>	<b>\$9,642,011</b>	<b>\$1,322,663</b>

**4125 - FACILITIES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	0	36,900	36,900
5410000 - Communications	0	0	0	0	950	950
5430000 - Utility Services	0	0	0	0	30,000	30,000
5440000 - Rentals And Leases	0	0	0	0	650	650
5460000 - Repair & Maintenance Svcs	0	0	0	0	58,750	58,750
5460008 - R&M Parking re-paving	0	0	0	0	1,000	1,000
5462000 - Rep & Maint-automotive	0	0	0	0	500	500
5490000 - Oth Current Chgs & Obligations	0	0	0	0	250	250
5520000 - Operating Supplies	0	0	0	0	750	750
5521000 - Gas & Oil	0	0	0	0	2,500	2,500
5524500 - Cleaning Supplies	0	0	0	0	650	650
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132,900</b>	<b>\$132,900</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	3,000	3,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$135,900</b>	<b>\$135,900</b>

# DEBT SERVICE FUNDS

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

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### 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 \$8,600,000 (Fund 234). This bond will sunset in October 2025.

Overall, this Fund is projected to increase 179.43% or \$862,909 from the FY17 Adopted Budget.

### REVENUES

Funding sources utilize dedicated Ad Valorem funding to provide funds for the debt service expenses. Other revenue sources include Fund Balance.

## 201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	220,413	303,111	303,111	303,111	1,207,777	904,666
PY Delinquent Ad Valorem Tax	103	0	0	0	0	0
Miscellaneous Revenues	572	580	580	491	0	-580
Less 5% Statutory Reduction	0	-15,185	-15,185	0	-60,389	-45,204
Transfers In	149,605	0	0	0	0	0
Fund Balance	0	192,406	209,799	0	196,433	4,027
<b>Total</b>	<b>370,693</b>	<b>480,912</b>	<b>498,305</b>	<b>303,602</b>	<b>1,343,821</b>	<b>862,909</b>
<b>Expenditures</b>						
Operating Expenses	4,053	5,754	5,754	5,754	22,140	16,386
Debt Service	164,614	278,725	278,725	278,725	281,500	2,775
Reserves - Debt	0	196,433	213,826	0	1,040,181	843,748
<b>Total</b>	<b>168,667</b>	<b>480,912</b>	<b>498,305</b>	<b>284,479</b>	<b>1,343,821</b>	<b>862,909</b>



### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	4,053	5,754	5,754	5,754	22,140	16,386
<b>Operating Expenses:</b>	<b>\$4,053</b>	<b>\$5,754</b>	<b>\$5,754</b>	<b>\$5,754</b>	<b>\$22,140</b>	<b>\$16,386</b>
<b>Debt Service:</b>						
5710000 - Principal	0	105,000	105,000	105,000	110,000	5,000
5720000 - Interest	164,614	173,725	173,725	173,725	171,500	-2,225
<b>Debt Service:</b>	<b>\$164,614</b>	<b>\$278,725</b>	<b>\$278,725</b>	<b>\$278,725</b>	<b>\$281,500</b>	<b>\$2,775</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	196,433	196,433	0	1,040,181	843,748
5990034 - Bond Reserves - Other	0	0	17,393	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$196,433</b>	<b>\$213,826</b>	<b>\$0</b>	<b>\$1,040,181</b>	<b>\$843,748</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$168,667</b>	<b>\$480,912</b>	<b>\$498,305</b>	<b>\$284,479</b>	<b>\$1,343,821</b>	<b>\$862,909</b>

## FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

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### TRENDS & ISSUES

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs for the Sales Tax Revenue Bonds, Series 2009, and \$48,735,000. This bond was issued to provide funds to: finance costs of acquisition, construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. Expenditures include the debt service payment, as well as the required reserves. This bond will sunset in October 2018.

Overall, this Fund is projected to decrease 31.94%, or \$1,130,450 from the FY17 Adopted Budget.

### REVENUES

Funding sources include Fund Balance.

## 202-D/S SALES TAX REV 2009

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	0	0	0	1,004,053	0	0
Miscellaneous Revenues	0	7,000	7,000	8,721	0	-7,000
Less 5% Statutory Reduction	0	-350	-350	0	0	350
Transfers In	3,208,007	1,199,000	1,175,072	1,175,072	0	-1,199,000
Other Sources	43,633,731	0	0	0	0	0
Fund Balance	0	2,334,100	2,362,528	0	2,409,300	75,200
<b>Total</b>	<b>46,841,738</b>	<b>3,539,750</b>	<b>3,544,250</b>	<b>2,187,847</b>	<b>2,409,300</b>	<b>-1,130,450</b>
<b>Expenditures</b>						
Debt Service	46,820,637	1,130,450	1,134,950	2,185,328	1,183,575	53,125
Transfers Out	2,989,259	0	0	0	43,975	43,975
Reserves - Debt	0	2,409,300	2,409,300	0	1,181,750	-1,227,550
<b>Total</b>	<b>49,809,896</b>	<b>3,539,750</b>	<b>3,544,250</b>	<b>2,185,328</b>	<b>2,409,300</b>	<b>-1,130,450</b>

**9961 - DEBT SERVICE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	1,020,000	1,060,000	1,060,000	1,060,000	1,110,000	50,000
5720000 - Interest	2,166,906	69,450	69,450	1,120,828	69,075	-375
5730000 - Other Debt Service Costs	0	1,000	5,500	4,500	4,500	3,500
5740000 - Pmt Refunded Bond Escrow Age	43,633,731	0	0	0	0	0
<b>Debt Service:</b>	<b>\$46,820,637</b>	<b>\$1,130,450</b>	<b>\$1,134,950</b>	<b>\$2,185,328</b>	<b>\$1,183,575</b>	<b>\$53,125</b>
<b>Transfers Out:</b>						
5910306 - Tran Out-local Opt Infra Sales	2,989,259	0	0	0	43,975	43,975
<b>Transfers Out:</b>	<b>\$2,989,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,975</b>	<b>\$43,975</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,204,650	1,204,650	0	1,181,750	-22,900
5990033 - Res For Debt - Bond Covenant	0	1,204,650	1,204,650	0	0	-1,204,650
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$2,409,300</b>	<b>\$2,409,300</b>	<b>\$0</b>	<b>\$1,181,750</b>	<b>-\$1,227,550</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$49,809,896</b>	<b>\$3,539,750</b>	<b>\$3,544,250</b>	<b>\$2,185,328</b>	<b>\$2,409,300</b>	<b>-\$1,130,450</b>

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

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### 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 bond will sunset in October 2041.

Overall, this Fund is projected to increase \$6,751 from the FY17 Adopted Budget.

### REVENUES

Funding sources include a Special Assessment from the OMNI Orlando Resort, a Transfer In from the 5th Cent Resort Tax Fund (Fund 105) as well as interest and Fund Balance.

## 204-TDT TAX BONDS SERIES 2012

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	349,707	300,000	300,000	242,738	300,000	0
Miscellaneous Revenues	7,266	4,773	4,773	6,751	4,524	-249
Less 5% Statutory Reduction	0	-15,239	-15,239	0	-15,226	13
Transfers In	644,224	643,740	490,069	490,069	644,414	674
Fund Balance	0	1,508,454	1,662,125	0	1,514,767	6,313
<b>Total</b>	<b>1,001,197</b>	<b>2,441,728</b>	<b>2,441,728</b>	<b>739,557</b>	<b>2,448,479</b>	<b>6,751</b>
<b>Expenditures</b>						
Debt Service	928,414	926,961	926,961	926,461	928,493	1,532
Reserves - Debt	0	1,514,767	1,514,767	0	1,519,986	5,219
<b>Total</b>	<b>928,414</b>	<b>2,441,728</b>	<b>2,441,728</b>	<b>926,461</b>	<b>2,448,479</b>	<b>6,751</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	210,000	215,000	215,000	215,000	225,000	10,000
5720000 - Interest	718,414	711,461	711,461	711,461	702,993	-8,468
5730000 - Other Debt Service Costs	0	500	500	0	500	0
<b>Debt Service:</b>	<b>\$928,414</b>	<b>\$926,961</b>	<b>\$926,961</b>	<b>\$926,461</b>	<b>\$928,493</b>	<b>\$1,532</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	578,887	578,887	0	584,106	5,219
5990033 - Res For Debt - Bond Covenant	0	935,880	935,880	0	935,880	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,514,767</b>	<b>\$1,514,767</b>	<b>\$0</b>	<b>\$1,519,986</b>	<b>\$5,219</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$928,414</b>	<b>\$2,441,728</b>	<b>\$2,441,728</b>	<b>\$926,461</b>	<b>\$2,448,479</b>	<b>\$6,751</b>

## FUND 210 – DEBT SERVICE WEST 192 IIC FUND

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### 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 Assessments 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 12.74%, or \$97,695 from the FY17 Adopted Budget.

### REVENUES

The funding sources for FY18 are Special Assessments, Fund Balance and interest.



## 210-W 192 PHASE IIC

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	329,790	354,698	354,698	343,901	349,165	-5,533
Miscellaneous Revenues	4,048	1,486	1,486	3,149	1,794	308
Less 5% Statutory Reduction	0	-17,809	-17,809	0	-17,548	261
Fund Balance	0	428,725	528,259	0	531,384	102,659
<b>Total</b>	<b>333,838</b>	<b>767,100</b>	<b>866,634</b>	<b>347,050</b>	<b>864,795</b>	<b>97,695</b>
<b>Expenditures</b>						
Debt Service	362,981	335,250	335,250	330,456	443,713	108,463
Reserves - Debt	0	431,850	531,384	0	421,082	-10,768
<b>Total</b>	<b>362,981</b>	<b>767,100</b>	<b>866,634</b>	<b>330,456</b>	<b>864,795</b>	<b>97,695</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	75,000	75,000	75,000	75,000	75,000	0
5710001 - Princ. Early Redemption	165,000	145,000	145,000	145,000	265,000	120,000
5720000 - Interest	121,931	113,750	113,750	109,856	102,213	-11,537
5730000 - Other Debt Service Costs	1,050	1,500	1,500	600	1,500	0
<b>Debt Service:</b>	<b>\$362,981</b>	<b>\$335,250</b>	<b>\$335,250</b>	<b>\$330,456</b>	<b>\$443,713</b>	<b>\$108,463</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	135,937	235,471	0	125,169	-10,768
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$431,850</b>	<b>\$531,384</b>	<b>\$0</b>	<b>\$421,082</b>	<b>-\$10,768</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$362,981</b>	<b>\$767,100</b>	<b>\$866,634</b>	<b>\$330,456</b>	<b>\$864,795</b>	<b>\$97,695</b>

## FUND 211 – DEBT SERVICE SALES TAX REVENUE BONDS SERIES 2015A

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### 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. The Series 2015A Revenue Bonds will sunset in 2045.

Overall, this Fund is projected to increase 10.43% or \$450,000 from the FY17 Adopted Budget.

### REVENUES

The funding source for FY18 is a transfer from the General Fund, Fund Balance and interest.

## 211 - SALES TAX REVENUE BONDS SERIES 2015A

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	185	4,345	4,345	3,052	4,314	-31
Less 5% Statutory Reduction	0	-217	-217	0	-216	1
Transfers In	4,356,029	2,861,989	2,861,995	2,861,989	3,322,171	460,182
Fund Balance	0	1,448,287	1,448,281	0	1,438,135	-10,152
<b>Total</b>	<b>4,356,214</b>	<b>4,314,404</b>	<b>4,314,404</b>	<b>2,865,041</b>	<b>4,764,404</b>	<b>450,000</b>
<b>Expenditures</b>						
Debt Service	2,918,084	2,876,269	2,876,269	2,876,808	2,876,269	0
Reserves - Debt	0	1,438,135	1,438,135	0	1,888,135	450,000
<b>Total</b>	<b>2,918,084</b>	<b>4,314,404</b>	<b>4,314,404</b>	<b>2,876,808</b>	<b>4,764,404</b>	<b>450,000</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5720000 - Interest	2,916,217	2,876,269	2,876,269	2,876,269	2,876,269	0
5730000 - Other Debt Service Costs	539	0	0	539	0	0
5731000 - Debt Issuance Costs	1,328	0	0	0	0	0
<b>Debt Service:</b>	<b>\$2,918,084</b>	<b>\$2,876,269</b>	<b>\$2,876,269</b>	<b>\$2,876,808</b>	<b>\$2,876,269</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,438,135	1,438,135	0	1,888,135	450,000
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,438,135</b>	<b>\$1,438,135</b>	<b>\$0</b>	<b>\$1,888,135</b>	<b>\$450,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,918,084</b>	<b>\$4,314,404</b>	<b>\$4,314,404</b>	<b>\$2,876,808</b>	<b>\$4,764,404</b>	<b>\$450,000</b>

## FUND 234 – LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

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### TRENDS & ISSUES

This Fund accounts for the principal, interest and other debt service expenses related to the \$15,295,000, Save Osceola General Obligation Bonds. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28.

Additionally in FY16 the Board passed the LTD G.O. Refunding Bonds; Series 2015 to advance refund \$8,600,000 of the balance of this bond. The remaining balance of these bonds will sunset in October 2018.

### REVENUES

This Fund is using the Fund Balance for the debt service expenses.

## 234-LTD GO BONDS 2006

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	857,415	659,007	659,007	918,368	0	-659,007
PY Delinquent Ad Valorem Tax	554	0	0	740	0	0
Miscellaneous Revenues	1,435	0	0	12,609	0	0
Less 5% Statutory Reduction	0	-32,950	-32,950	0	0	32,950
Transfers In	0	0	4,959	0	319	319
Fund Balance	0	1,044,124	1,039,165	0	827,125	-216,999
<b>Total</b>	<b>859,404</b>	<b>1,670,181</b>	<b>1,670,181</b>	<b>931,717</b>	<b>827,444</b>	<b>-842,737</b>
<b>Expenditures</b>						
Operating Expenses	17,195	12,514	12,514	12,514	0	-12,514
Debt Service	831,629	830,542	830,542	830,108	827,444	-3,098
Transfers Out	149,605	0	0	0	0	0
Reserves - Debt	0	827,125	827,125	0	0	-827,125
<b>Total</b>	<b>998,429</b>	<b>1,670,181</b>	<b>1,670,181</b>	<b>842,622</b>	<b>827,444</b>	<b>-842,737</b>

**9961 - DEBT SERVICE**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	17,195	12,514	12,514	12,514	0	-12,514
<b>Operating Expenses:</b>	<b>\$17,195</b>	<b>\$12,514</b>	<b>\$12,514</b>	<b>\$12,514</b>	<b>\$0</b>	<b>-\$12,514</b>
<b>Debt Service:</b>						
5710000 - Principal	750,000	780,000	780,000	780,000	810,000	30,000
5720000 - Interest	81,195	50,108	50,108	50,108	17,010	-33,098
5730000 - Other Debt Service Costs	434	434	434	0	434	0
<b>Debt Service:</b>	<b>\$831,629</b>	<b>\$830,542</b>	<b>\$830,542</b>	<b>\$830,108</b>	<b>\$827,444</b>	<b>-\$3,098</b>
<b>Transfers Out:</b>						
5910201 - Tran Out - LTD GO Bond Series 2	149,605	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$149,605</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	827,125	827,125	0	0	-827,125
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$827,125</b>	<b>\$827,125</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$827,125</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$998,429</b>	<b>\$1,670,181</b>	<b>\$1,670,181</b>	<b>\$842,622</b>	<b>\$827,444</b>	<b>-\$842,737</b>



## FUND 235 – INFRA SALES SURTAX SERIES 2007

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### TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. This bond will sunset in October 2025.

Overall, this Fund is projected to increase 0.97% or \$92,749 from the FY17 Adopted Budget.

### REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund, Interest, and Fund Balance.

## 235-INFRA SALES SURTAX SERIES 2007

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	13,369	13,369	10,039	13,644	275
Less 5% Statutory Reduction	0	-668	-668	0	-682	-14
Transfers In	5,093,050	5,079,350	4,916,577	4,812,921	5,079,838	488
Fund Balance	0	4,456,225	4,618,998	0	4,548,225	92,000
<b>Total</b>	<b>5,093,050</b>	<b>9,548,276</b>	<b>9,548,276</b>	<b>4,822,960</b>	<b>9,641,025</b>	<b>92,749</b>
<b>Expenditures</b>						
Debt Service	5,003,150	5,000,050	5,000,050	4,999,450	4,992,425	-7,625
Transfers Out	448,224	0	0	0	0	0
Reserves - Debt	0	4,548,226	4,548,226	0	4,648,600	100,374
<b>Total</b>	<b>5,451,374</b>	<b>9,548,276</b>	<b>9,548,276</b>	<b>4,999,450</b>	<b>9,641,025</b>	<b>92,749</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	3,640,000	3,820,000	3,820,000	3,820,000	4,005,000	185,000
5720000 - Interest	1,363,150	1,179,450	1,179,450	1,179,450	986,825	-192,625
5730000 - Other Debt Service Costs	0	600	600	0	600	0
<b>Debt Service:</b>	<b>\$5,003,150</b>	<b>\$5,000,050</b>	<b>\$5,000,050</b>	<b>\$4,999,450</b>	<b>\$4,992,425</b>	<b>-\$7,625</b>
<b>Transfers Out:</b>						
5910241 - Tran Out Infrastructure Sales Su	448,224	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$448,224</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,548,226	4,548,226	0	4,648,600	100,374
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,548,226</b>	<b>\$4,548,226</b>	<b>\$0</b>	<b>\$4,648,600</b>	<b>\$100,374</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,451,374</b>	<b>\$9,548,276</b>	<b>\$9,548,276</b>	<b>\$4,999,450</b>	<b>\$9,641,025</b>	<b>\$92,749</b>

## FUND 236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

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### 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 increase \$46,020 from the FY17 Adopted Budget.

### REVENUES

Funding sources include Transfers In from the General Fund and Fund 115 – Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. Also there is a Transfer In from the General and Fund 306-Infrastructure Sales Surtax to support the remaining debt service previously paid by Impact Fees. 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	2,055,945	2,056,000	2,056,000	2,055,116	2,029,744	-26,256
Miscellaneous Revenues	61,563	43,602	43,602	53,296	43,802	200
Less 5% Statutory Reduction	0	-102,800	-102,800	0	-103,677	-877
Transfers In	8,119,353	8,175,078	8,071,076	8,031,979	8,181,272	6,194
Fund Balance	0	14,533,919	14,661,311	0	14,600,678	66,759
<b>Total</b>	<b>10,236,861</b>	<b>24,705,799</b>	<b>24,729,189</b>	<b>10,140,391</b>	<b>24,751,819</b>	<b>46,020</b>
<b>Expenditures</b>						
Debt Service	10,122,892	10,128,511	10,128,511	10,127,686	10,113,205	-15,306
Reserves - Debt	0	14,577,288	14,600,678	0	14,638,614	61,326
<b>Total</b>	<b>10,122,892</b>	<b>24,705,799</b>	<b>24,729,189</b>	<b>10,127,686</b>	<b>24,751,819</b>	<b>46,020</b>

**9961 - DEBT SERVICE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,850,000	2,955,000	2,955,000	2,955,000	3,045,000	90,000
5720000 - Interest	7,272,067	7,172,686	7,172,686	7,172,686	7,067,380	-105,306
5730000 - Other Debt Service Costs	825	825	825	0	825	0
<b>Debt Service:</b>	<b>\$10,122,892</b>	<b>\$10,128,511</b>	<b>\$10,128,511</b>	<b>\$10,127,686</b>	<b>\$10,113,205</b>	<b>-\$15,306</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	6,608,027	6,631,417	0	6,669,353	61,326
5990033 - Res For Debt - Bond Covenant	0	7,969,261	7,969,261	0	7,969,261	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$14,577,288</b>	<b>\$14,600,678</b>	<b>\$0</b>	<b>\$14,638,614</b>	<b>\$61,326</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,122,892</b>	<b>\$24,705,799</b>	<b>\$24,729,189</b>	<b>\$10,127,686</b>	<b>\$24,751,819</b>	<b>\$46,020</b>

## FUND 237 – SALES TAX REVENUE REFUNDING BONDS SERIES 2010

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### TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

This Fund is projected to increase 35.61%, from the FY17 Adopted Budget due to refunding Reserves for Bond Covenant in the amount of \$4,231,900, which is being transferred to Fund 315 – General Capital Outlay to support Hoagland Phase 2.

### REVENUES

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

## 237-SALES TAX REF REV BONDS SERIES 2010

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	5,000	23,299	23,299	29,522	23,425	126
Less 5% Statutory Reduction	0	-1,165	-1,165	0	-1,171	-6
Transfers In	4,236,907	4,191,116	4,135,352	4,191,116	4,183,396	-7,720
Fund Balance	0	7,766,200	7,821,964	0	12,040,275	4,274,075
<b>Total</b>	<b>4,241,907</b>	<b>11,979,450</b>	<b>11,979,450</b>	<b>4,220,638</b>	<b>16,245,925</b>	<b>4,266,475</b>
<b>Expenditures</b>						
Debt Service	4,175,525	4,171,075	4,171,075	4,171,075	4,154,450	-16,625
Transfers Out	0	0	0	0	4,231,900	4,231,900
Reserves - Debt	0	7,808,375	7,808,375	0	7,859,575	51,200
<b>Total</b>	<b>4,175,525</b>	<b>11,979,450</b>	<b>11,979,450</b>	<b>4,171,075</b>	<b>16,245,925</b>	<b>4,266,475</b>



### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,775,000	2,855,000	2,855,000	2,855,000	2,940,000	85,000
5720000 - Interest	1,400,225	1,315,775	1,315,775	1,315,775	1,214,150	-101,625
5730000 - Other Debt Service Costs	300	300	300	300	300	0
<b>Debt Service:</b>	<b>\$4,175,525</b>	<b>\$4,171,075</b>	<b>\$4,171,075</b>	<b>\$4,171,075</b>	<b>\$4,154,450</b>	<b>-\$16,625</b>
<b>Transfers Out:</b>						
5910315 - Tran Out-General Capital Outlay	0	0	0	0	4,231,900	4,231,900
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,231,900</b>	<b>\$4,231,900</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	3,576,475	3,576,475	0	3,627,675	51,200
5990033 - Res For Debt - Bond Covenant	0	4,231,900	4,231,900	0	4,231,900	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$7,808,375</b>	<b>\$7,808,375</b>	<b>\$0</b>	<b>\$7,859,575</b>	<b>\$51,200</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,175,525</b>	<b>\$11,979,450</b>	<b>\$11,979,450</b>	<b>\$4,171,075</b>	<b>\$16,245,925</b>	<b>\$4,266,475</b>

## FUND 238 – G.O. BONDS SERIES 2010

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### TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt service 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 \$36,759 from the FY17 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.

## 238-GO BONDS 2010

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	2,160,974	2,050,589	2,050,589	2,050,589	2,242,686	192,097
PY Delinquent Ad Valorem Tax	811	0	0	0	0	0
Miscellaneous Revenues	3,246	0	0	3,972	0	0
Less 5% Statutory Reduction	0	-102,529	-102,529	0	-112,134	-9,605
Transfers In	821	0	0	0	0	0
Fund Balance	0	1,970,492	1,994,460	0	1,824,759	-145,733
<b>Total</b>	<b>2,165,852</b>	<b>3,918,552</b>	<b>3,942,520</b>	<b>2,054,561</b>	<b>3,955,311</b>	<b>36,759</b>
<b>Expenditures</b>						
Operating Expenses	42,609	38,959	38,959	38,959	43,532	4,573
Debt Service	2,053,734	2,054,719	2,054,719	2,054,619	2,053,319	-1,400
Transfers Out	0	0	4,959	0	0	0
Reserves - Debt	0	1,824,874	1,843,883	0	1,858,460	33,586
<b>Total</b>	<b>2,096,343</b>	<b>3,918,552</b>	<b>3,942,520</b>	<b>2,093,578</b>	<b>3,955,311</b>	<b>36,759</b>

**9961 - DEBT SERVICE**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	42,609	38,959	38,959	38,959	43,532	4,573
<b>Operating Expenses:</b>	<b>\$42,609</b>	<b>\$38,959</b>	<b>\$38,959</b>	<b>\$38,959</b>	<b>\$43,532</b>	<b>\$4,573</b>
<b>Debt Service:</b>						
5710000 - Principal	1,445,000	1,505,000	1,505,000	1,505,000	1,565,000	60,000
5720000 - Interest	608,619	549,619	549,619	549,619	488,219	-61,400
5730000 - Other Debt Service Costs	115	100	100	0	100	0
<b>Debt Service:</b>	<b>\$2,053,734</b>	<b>\$2,054,719</b>	<b>\$2,054,719</b>	<b>\$2,054,619</b>	<b>\$2,053,319</b>	<b>-\$1,400</b>
<b>Transfers Out:</b>						
5910234 - Tran Out-environm Land Acq	0	0	4,959	0	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,824,874	1,824,874	0	1,858,460	33,586
5990034 - Bond Reserves - Other	0	0	19,009	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,824,874</b>	<b>\$1,843,883</b>	<b>\$0</b>	<b>\$1,858,460</b>	<b>\$33,586</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,096,343</b>	<b>\$3,918,552</b>	<b>\$3,942,520</b>	<b>\$2,093,578</b>	<b>\$3,955,311</b>	<b>\$36,759</b>

## **FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011**

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### **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 \$70,376 from the FY17 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	7,002	0	0
Transfers In	3,754,594	3,758,304	3,758,304	3,758,304	3,771,426	13,122
Fund Balance	0	3,248,059	3,248,059	0	3,305,313	57,254
<b>Total</b>	<b>3,754,594</b>	<b>7,006,363</b>	<b>7,006,363</b>	<b>3,765,306</b>	<b>7,076,739</b>	<b>70,376</b>
<b>Expenditures</b>						
Debt Service	3,705,675	3,701,050	3,701,050	3,701,050	3,701,176	126
Reserves - Debt	0	3,305,313	3,305,313	0	3,375,563	70,250
<b>Total</b>	<b>3,705,675</b>	<b>7,006,363</b>	<b>7,006,363</b>	<b>3,701,050</b>	<b>7,076,739</b>	<b>70,376</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,580,000	2,705,000	2,705,000	2,705,000	2,840,000	135,000
5720000 - Interest	1,125,375	995,750	995,750	995,750	860,876	-134,874
5730000 - Other Debt Service Costs	300	300	300	300	300	0
<b>Debt Service:</b>	<b>\$3,705,675</b>	<b>\$3,701,050</b>	<b>\$3,701,050</b>	<b>\$3,701,050</b>	<b>\$3,701,176</b>	<b>\$126</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	3,305,313	3,305,313	0	3,375,563	70,250
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$3,305,313</b>	<b>\$3,305,313</b>	<b>\$0</b>	<b>\$3,375,563</b>	<b>\$70,250</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,705,675</b>	<b>\$7,006,363</b>	<b>\$7,006,363</b>	<b>\$3,701,050</b>	<b>\$7,076,739</b>	<b>\$70,376</b>

## FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012

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### 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 \$51,850 from the FY17 Adopted Budget.

### REVENUES

Funding sources include Transfers In from the 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	208,335	500,004	0	0	0	-500,004
Miscellaneous Revenues	13,464	12,139	12,139	6,240	12,286	147
Less 5% Statutory Reduction	0	-25,607	0	0	-614	24,993
Transfers In	5,047,928	5,059,595	5,799,560	5,059,595	5,537,209	477,614
Fund Balance	0	4,046,316	3,780,748	0	4,095,416	49,100
<b>Total</b>	<b><u>5,269,727</u></b>	<b><u>9,592,447</u></b>	<b><u>9,592,447</u></b>	<b><u>5,065,835</u></b>	<b><u>9,644,297</u></b>	<b><u>51,850</u></b>
<b>Expenditures</b>						
Debt Service	5,496,831	5,497,031	5,497,031	5,496,731	5,480,006	-17,025
Reserves - Debt	0	4,095,416	4,095,416	0	4,164,291	68,875
<b>Total</b>	<b><u>5,496,831</u></b>	<b><u>9,592,447</u></b>	<b><u>9,592,447</u></b>	<b><u>5,496,731</u></b>	<b><u>9,644,297</u></b>	<b><u>51,850</u></b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,445,000	2,545,000	2,545,000	2,545,000	2,645,000	100,000
5720000 - Interest	3,051,531	2,951,731	2,951,731	2,951,731	2,834,706	-117,025
5730000 - Other Debt Service Costs	300	300	300	0	300	0
<b>Debt Service:</b>	<b>\$5,496,831</b>	<b>\$5,497,031</b>	<b>\$5,497,031</b>	<b>\$5,496,731</b>	<b>\$5,480,006</b>	<b>-\$17,025</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,095,416	4,095,416	0	4,164,291	68,875
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,095,416</b>	<b>\$4,095,416</b>	<b>\$0</b>	<b>\$4,164,291</b>	<b>\$68,875</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,496,831</b>	<b>\$9,592,447</b>	<b>\$9,592,447</b>	<b>\$5,496,731</b>	<b>\$9,644,297</b>	<b>\$51,850</b>

## FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

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### 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 \$7,936 from the FY17 Adopted Budget.

### REVENUES

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306), as well as Interest and Fund Balance.

## 241-INFRASTRUCTURE SALES SURTAX SERIES 2015

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	1,949	1,949	1,583	1,967	18
Less 5% Statutory Reduction	0	-97	-97	0	-98	-1
Transfers In	1,367,673	919,692	919,692	919,692	921,563	1,871
Fund Balance	0	649,724	649,725	0	655,772	6,048
<b>Total</b>	<b>1,367,673</b>	<b>1,571,268</b>	<b>1,571,269</b>	<b>921,275</b>	<b>1,579,204</b>	<b>7,936</b>
<b>Expenditures</b>						
Debt Service	745,139	915,496	915,496	915,496	917,488	1,992
Reserves - Debt	0	655,772	655,773	0	661,716	5,944
<b>Total</b>	<b>745,139</b>	<b>1,571,268</b>	<b>1,571,269</b>	<b>915,496</b>	<b>1,579,204</b>	<b>7,936</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	235,000	380,000	380,000	380,000	390,000	10,000
5720000 - Interest	510,139	535,496	535,496	535,496	527,488	-8,008
<b>Debt Service:</b>	<b>\$745,139</b>	<b>\$915,496</b>	<b>\$915,496</b>	<b>\$915,496</b>	<b>\$917,488</b>	<b>\$1,992</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	655,772	655,773	0	661,716	5,944
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$655,772</b>	<b>\$655,773</b>	<b>\$0</b>	<b>\$661,716</b>	<b>\$5,944</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$745,139</b>	<b>\$1,571,268</b>	<b>\$1,571,269</b>	<b>\$915,496</b>	<b>\$1,579,204</b>	<b>\$7,936</b>

## FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

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### 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 3.85% or \$93,856 from the FY17 Adopted Budget.

### REVENUES

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

## 242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	579	2,253	2,253	1,896	2,534	281
Less 5% Statutory Reduction	0	-113	-113	0	-127	-14
Transfers In	750,839	1,687,847	1,656,425	1,656,425	1,687,581	-266
Other Sources	376,772	0	0	0	0	0
Fund Balance	0	750,839	782,261	0	844,694	93,855
<b>Total</b>	<b>1,128,190</b>	<b>2,440,826</b>	<b>2,440,826</b>	<b>1,658,321</b>	<b>2,534,682</b>	<b>93,856</b>
<b>Expenditures</b>						
Debt Service	345,929	1,596,132	1,596,132	1,596,071	1,689,988	93,856
Reserves - Debt	0	844,694	844,694	0	844,694	0
<b>Total</b>	<b>345,929</b>	<b>2,440,826</b>	<b>2,440,826</b>	<b>1,596,071</b>	<b>2,534,682</b>	<b>93,856</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5720000 - Interest	0	1,595,532	1,595,532	1,595,533	1,689,388	93,856
5730000 - Other Debt Service Costs	579	600	600	539	600	0
5731000 - Debt Issuance Costs	345,350	0	0	0	0	0
<b>Debt Service:</b>	<b>\$345,929</b>	<b>\$1,596,132</b>	<b>\$1,596,132</b>	<b>\$1,596,071</b>	<b>\$1,689,988</b>	<b>\$93,856</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	844,694	844,694	0	844,694	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$844,694</b>	<b>\$844,694</b>	<b>\$0</b>	<b>\$844,694</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$345,929</b>	<b>\$2,440,826</b>	<b>\$2,440,826</b>	<b>\$1,596,071</b>	<b>\$2,534,682</b>	<b>\$93,856</b>



## FUND 243 – TDT REVENUE BONDS SERIES 2016

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### 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 6.46%, or \$224,979 from the FY17 Adopted Budget.

### REVENUES

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

**243-DS TDT REV BOND SERIES 2016**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	2,536	0	0	8,321	0	0
Transfers In	0	1,820,448	1,654,078	1,654,077	1,381,594	-438,854
Other Sources	2,075,000	0	0	0	0	0
Fund Balance	0	1,661,250	1,397,908	0	2,325,083	663,833
<b>Total</b>	<b>2,077,536</b>	<b>3,481,698</b>	<b>3,051,986</b>	<b>1,662,398</b>	<b>3,706,677</b>	<b>224,979</b>
<b>Expenditures</b>						
Debt Service	679,628	716,465	726,903	716,465	1,375,946	659,481
Reserves - Debt	0	2,765,233	2,325,083	0	2,330,731	-434,502
<b>Total</b>	<b>679,628</b>	<b>3,481,698</b>	<b>3,051,986</b>	<b>716,465</b>	<b>3,706,677</b>	<b>224,979</b>

**9961 - DEBT SERVICE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	500,000	500,000
5720000 - Interest	0	716,465	716,465	716,465	875,946	159,481
5730000 - Other Debt Service Costs	0	0	10,438	0	0	0
5731000 - Debt Issuance Costs	679,628	0	0	0	0	0
<b>Debt Service:</b>	<b>\$679,628</b>	<b>\$716,465</b>	<b>\$726,903</b>	<b>\$716,465</b>	<b>\$1,375,946</b>	<b>\$659,481</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,380,299	940,149	0	945,797	-434,502
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$2,765,233</b>	<b>\$2,325,083</b>	<b>\$0</b>	<b>\$2,330,731</b>	<b>-\$434,502</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$679,628</b>	<b>\$3,481,698</b>	<b>\$3,051,986</b>	<b>\$716,465</b>	<b>\$3,706,677</b>	<b>\$224,979</b>

# CAPITAL PROJECTS FUNDS

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## **FUND 305 - DEFICIENT ROADS FUND**

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### **TRENDS & ISSUES**

The Deficient Roads Fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance No. 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources. There are no new projects submitted for funding in FY18. 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.

### **REVENUES**

This is a non-revenue generating fund with the exception of interest. The Fund was established through transfers from Fund 001- General Fund and Fund 306- Infrastructure Sales Surtax Fund.

### 305-DEFICIENT ROADS CAPITAL

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	13,207	0	0	9,350	0	0
Fund Balance	0	1,806,442	1,819,651	0	0	-1,806,442
<b>Total</b>	<b>13,207</b>	<b>1,806,442</b>	<b>1,819,651</b>	<b>9,350</b>	<b>0</b>	<b>-1,806,442</b>
<b>Expenditures</b>						
Capital Outlay	0	1,806,442	1,806,442	0	0	-1,806,442
Transfers Out	1,029,656	0	13,209	0	0	0
<b>Total</b>	<b>1,029,656</b>	<b>1,806,442</b>	<b>1,819,651</b>	<b>0</b>	<b>0</b>	<b>-1,806,442</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	1,741,443	1,741,443	0	0	-1,741,443
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$1,741,443</b>	<b>\$1,741,443</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,741,443</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,741,443</b>	<b>\$1,741,443</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,741,443</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	64,999	64,999	0	0	-64,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$64,999</b>	<b>\$64,999</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$64,999</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$64,999</b>	<b>\$64,999</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$64,999</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	15,920	0	13,209	0	0	0
5910306 - Tran Out-local Opt Infra Sales	1,013,736	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$1,029,656</b>	<b>\$0</b>	<b>\$13,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,029,656</b>	<b>\$0</b>	<b>\$13,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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## FUND 306 - LOCAL INFRASTRUCTURE SALES SURTAX FUND

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### TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax levied for the County's infrastructure needs. For FY18, the Recommended Budget is projected to decrease by 30.35% from the FY17 Adopted Budget; however, it omits funding to be carried forward for the continuation of currently funded capital projects. The remaining funding will be incorporated into the budget closer to the end of this fiscal year to have the most accurate estimates possible. Transfers Out total \$20.8 million, including \$19.4 million for debt obligations as well as \$2.2 million for the Sheriff's vehicles. Capital Outlay projects included in the FY18 budget are: Stormwater, Transportation and Public Works projects. Capital requests for FY18 are subject to Board approval before funding is committed.

### REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects is determined.

### 306-LOCAL OPTION SALES TAX FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	28,870,994	29,884,494	29,884,494	17,516,383	30,118,426	233,932
Miscellaneous Revenues	215,391	97,890	97,890	146,362	200,000	102,110
Less 5% Statutory Reduction	0	-1,499,119	-1,499,119	0	-1,515,921	-16,802
Transfers In	4,002,995	0	0	0	818,975	818,975
Fund Balance	0	41,193,424	39,603,665	0	18,908,076	-22,285,348
<b>Total</b>	<b><u>33,089,380</u></b>	<b><u>69,676,689</u></b>	<b><u>68,086,930</u></b>	<b><u>17,662,745</u></b>	<b><u>48,529,556</u></b>	<b><u>-21,147,133</u></b>
<b>Expenditures</b>						
Capital Outlay	10,451,249	27,192,600	23,260,428	7,438,951	4,614,453	-22,578,147
Debt Service	1,836,729	1,836,428	3,956,620	3,956,618	3,957,494	2,121,066
Transfers Out	16,096,540	22,055,116	21,664,333	21,363,392	25,053,772	2,998,656
Reserves - Capital	0	18,592,545	19,205,549	0	14,903,837	-3,688,708
<b>Total</b>	<b><u>28,384,518</u></b>	<b><u>69,676,689</u></b>	<b><u>68,086,930</u></b>	<b><u>32,758,961</u></b>	<b><u>48,529,556</u></b>	<b><u>-21,147,133</u></b>

**1010 - AUTO GENERATED BY IMPORT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	3,493,780	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$3,493,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,493,780</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	840,689	2,318,983	2,313,926	710,625	0	-2,318,983
<b>Capital Outlay:</b>	<b>\$840,689</b>	<b>\$2,318,983</b>	<b>\$2,313,926</b>	<b>\$710,625</b>	<b>\$0</b>	<b>-\$2,318,983</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$840,689</b>	<b>\$2,318,983</b>	<b>\$2,313,926</b>	<b>\$710,625</b>	<b>\$0</b>	<b>-\$2,318,983</b>

### 3800 - STORMWATER PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,407,472	2,733,451	2,704,145	93,296	400,000	-2,333,451
<b>Capital Outlay:</b>	<b>\$1,407,472</b>	<b>\$2,733,451</b>	<b>\$2,704,145</b>	<b>\$93,296</b>	<b>\$400,000</b>	<b>-\$2,333,451</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,407,472</b>	<b>\$2,733,451</b>	<b>\$2,704,145</b>	<b>\$93,296</b>	<b>\$400,000</b>	<b>-\$2,333,451</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,786,604	8,005,423	8,076,906	1,257,579	1,255,782	-6,749,641
<b>Capital Outlay:</b>	<b>\$1,786,604</b>	<b>\$8,005,423</b>	<b>\$8,076,906</b>	<b>\$1,257,579</b>	<b>\$1,255,782</b>	<b>-\$6,749,641</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,786,604</b>	<b>\$8,005,423</b>	<b>\$8,076,906</b>	<b>\$1,257,579</b>	<b>\$1,255,782</b>	<b>-\$6,749,641</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,894,533	4,757,124	5,149,184	534,921	2,958,671	-1,798,453
<b>Capital Outlay:</b>	<b>\$1,894,533</b>	<b>\$4,757,124</b>	<b>\$5,149,184</b>	<b>\$534,921</b>	<b>\$2,958,671</b>	<b>-\$1,798,453</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,894,533</b>	<b>\$4,757,124</b>	<b>\$5,149,184</b>	<b>\$534,921</b>	<b>\$2,958,671</b>	<b>-\$1,798,453</b>



### 9100 - CONSTITUTIONALS PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,028,171	9,377,619	5,016,267	4,842,529	0	-9,377,619
<b>Capital Outlay:</b>	<b>\$1,028,171</b>	<b>\$9,377,619</b>	<b>\$5,016,267</b>	<b>\$4,842,529</b>	<b>\$0</b>	<b>-\$9,377,619</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	1,700,000	0	2,280,165	2,206,070	0	0
<b>Transfers Out:</b>	<b>\$1,700,000</b>	<b>\$0</b>	<b>\$2,280,165</b>	<b>\$2,206,070</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,728,171</b>	<b>\$9,377,619</b>	<b>\$7,296,432</b>	<b>\$7,048,599</b>	<b>\$0</b>	<b>-\$9,377,619</b>

**9198 - TRANSFERS - SHERIFF IN HOUSE CLINIC**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	232,000	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$232,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$232,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	56,448	453,693	453,693	226,847	453,693	0
5910202 - Tran Out -202	3,208,007	1,199,000	1,175,072	1,175,072	0	-1,199,000
5910235 - Trans Out-infra Stax Ser 2007	5,030,215	5,079,350	4,812,921	4,812,921	5,079,838	488
5910236 - Tran Out Debt Svc	444,988	6,751,160	6,608,061	6,608,061	6,756,275	5,115
5910237 - Transfer to Fund 237	0	0	0	0	4,183,396	4,183,396
5910239 - Tran Out - 239 Refunding Bond !	3,754,594	3,758,304	3,758,304	3,758,304	3,771,426	13,122
5910241 - Tran Out Infrastructure Sales Su	919,449	919,692	919,692	919,692	921,563	1,871
5910242 - Transfers Out Fund 242	750,839	1,687,847	1,656,425	1,656,425	1,687,581	-266
5910705 - Transfers out-Sheriff	0	2,206,070	0	0	2,200,000	-6,070
<b>Transfers Out:</b>	<b>\$14,164,540</b>	<b>\$22,055,116</b>	<b>\$19,384,168</b>	<b>\$19,157,322</b>	<b>\$25,053,772</b>	<b>\$2,998,656</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	18,592,545	19,205,549	0	14,903,837	-3,688,708
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$18,592,545</b>	<b>\$19,205,549</b>	<b>\$0</b>	<b>\$14,903,837</b>	<b>-\$3,688,708</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$14,164,540</b>	<b>\$40,647,661</b>	<b>\$38,589,717</b>	<b>\$19,157,322</b>	<b>\$39,957,609</b>	<b>-\$690,052</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	641,892	672,112	2,511,231	2,511,230	706,498	34,386
5710003 - Principal- Capital Lease	847,399	869,855	869,855	869,855	2,905,870	2,036,015
5720000 - Interest	177,182	146,661	427,734	427,734	113,149	-33,512
5720003 - Interest - Capital Lease	170,256	147,800	147,800	147,800	231,977	84,177
<b>Debt Service:</b>	<b>\$1,836,729</b>	<b>\$1,836,428</b>	<b>\$3,956,620</b>	<b>\$3,956,618</b>	<b>\$3,957,494</b>	<b>\$2,121,066</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,836,729</b>	<b>\$1,836,428</b>	<b>\$3,956,620</b>	<b>\$3,956,618</b>	<b>\$3,957,494</b>	<b>\$2,121,066</b>

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## FUND 315 – GENERAL CAPITAL OUTLAY FUND

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<b>TRENDS &amp; ISSUES</b>
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<p>This Fund was created in FY10 to allocate funding for general capital outlay projects. Its purpose is to distinguish between capital projects funded from the local infrastructure sales surtax and other revenue sources. This Fund does not generate revenue. Capital Outlay provides funding for Hoagland and the lease purchase for the intergovernmental radios, 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 \$4.1m.</p>
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<b>REVENUES</b>
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<p>This is not a revenue generating Fund. Revenue anticipated for FY18 is Fund Balance, Transfers In and lease purchase proceeds for the intergovernmental radios.</p>
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### 315-GEN CAP OUTLAY FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	186,666	0	0	0	0	0
Miscellaneous Revenues	0	0	0	143,997	0	0
Transfers In	2,704,900	6,271,538	6,271,538	4,703,654	10,231,900	3,960,362
Other Sources	0	0	0	0	7,800,000	7,800,000
Fund Balance	0	30,019,109	26,445,075	0	8,584,536	-21,434,573
<b>Total</b>	<b><u>2,891,566</u></b>	<b><u>36,290,647</u></b>	<b><u>32,716,613</u></b>	<b><u>4,847,651</u></b>	<b><u>26,616,436</u></b>	<b><u>-9,674,211</u></b>
<b>Expenditures</b>						
Capital Outlay	17,359,466	31,916,156	28,480,286	4,005,664	22,478,758	-9,437,398
Transfers Out	414,613	0	2,003	1,002	0	0
Reserves - Assigned	0	4,374,491	4,234,324	0	4,137,678	-236,813
<b>Total</b>	<b><u>17,774,079</u></b>	<b><u>36,290,647</u></b>	<b><u>32,716,613</u></b>	<b><u>4,006,665</u></b>	<b><u>26,616,436</u></b>	<b><u>-9,674,211</u></b>

**1010 - AUTO GENERATED BY IMPORT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	123,616	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$123,616</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$123,616</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**1400 - COMMUNITY DEVELOPMENT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	4,723,501	4,723,501	235,655	359,178	-4,364,323
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$4,723,501</b>	<b>\$4,723,501</b>	<b>\$235,655</b>	<b>\$359,178</b>	<b>-\$4,364,323</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$4,723,501</b>	<b>\$4,723,501</b>	<b>\$235,655</b>	<b>\$359,178</b>	<b>-\$4,364,323</b>



**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	7,800,000	7,800,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,800,000</b>	<b>\$7,800,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,800,000</b>	<b>\$7,800,000</b>

### 3800 - STORMWATER PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	180	0	1	0	0	0
<b>Capital Outlay:</b>	<b>\$180</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$180</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	14,888,930	17,392,450	12,019,007	3,443,350	30,000	-17,362,450
<b>Capital Outlay:</b>	<b>\$14,888,930</b>	<b>\$17,392,450</b>	<b>\$12,019,007</b>	<b>\$3,443,350</b>	<b>\$30,000</b>	<b>-\$17,362,450</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$14,888,930</b>	<b>\$17,392,450</b>	<b>\$12,019,007</b>	<b>\$3,443,350</b>	<b>\$30,000</b>	<b>-\$17,362,450</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,346,741	9,694,822	11,634,396	317,318	14,289,580	4,594,758
<b>Capital Outlay:</b>	<b>\$2,346,741</b>	<b>\$9,694,822</b>	<b>\$11,634,396</b>	<b>\$317,318</b>	<b>\$14,289,580</b>	<b>\$4,594,758</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,346,741</b>	<b>\$9,694,822</b>	<b>\$11,634,396</b>	<b>\$317,318</b>	<b>\$14,289,580</b>	<b>\$4,594,758</b>

### 9100 - CONSTITUTIONALS PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	105,383	103,381	9,340	0	-105,383
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$105,383</b>	<b>\$103,381</b>	<b>\$9,340</b>	<b>\$0</b>	<b>-\$105,383</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$105,383</b>	<b>\$103,381</b>	<b>\$9,340</b>	<b>\$0</b>	<b>-\$105,383</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	351,778	0	2,003	1,002	0	0
5910174 - Tran Out-transp Impact Fee200:	62,835	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$414,613</b>	<b>\$0</b>	<b>\$2,003</b>	<b>\$1,002</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	4,374,491	4,234,324	0	4,137,678	-236,813
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$4,374,491</b>	<b>\$4,234,324</b>	<b>\$0</b>	<b>\$4,137,678</b>	<b>-\$236,813</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$414,613</b>	<b>\$4,374,491</b>	<b>\$4,236,327</b>	<b>\$1,002</b>	<b>\$4,137,678</b>	<b>-\$236,813</b>

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**FUND 326 - TRANSPORTATION IMPACT FEE CAPITAL FUND**

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**TRENDS & ISSUES**

This Fund was created to recognize, and record the proceeds and use of, a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. This fund will be closed in FY17.

**REVENUES**

This is not a revenue generating Fund. The main revenue source was from bond proceeds collected in FY 2009.

### 326-TRANS IMP FEE CAPITAL FUNDS

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	11,019	0	0	2,641	0	0
Fund Balance	0	503,695	515,335	0	0	-503,695
<b>Total</b>	<b>11,019</b>	<b>503,695</b>	<b>515,335</b>	<b>2,641</b>	<b>0</b>	<b>-503,695</b>
<b>Expenditures</b>						
Capital Outlay	66,742	503,695	503,418	2,050	0	-503,695
Transfers Out	2,130,324	0	11,917	0	0	0
<b>Total</b>	<b>2,197,066</b>	<b>503,695</b>	<b>515,335</b>	<b>2,050</b>	<b>0</b>	<b>-503,695</b>



### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	66,742	447,160	446,883	2,050	0	-447,160
<b>Capital Outlay:</b>	<b>\$66,742</b>	<b>\$447,160</b>	<b>\$446,883</b>	<b>\$2,050</b>	<b>\$0</b>	<b>-\$447,160</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$66,742</b>	<b>\$447,160</b>	<b>\$446,883</b>	<b>\$2,050</b>	<b>\$0</b>	<b>-\$447,160</b>

**9100 - CONSTITUTIONALS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	56,535	56,535	0	0	-56,535
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$56,535</b>	<b>\$56,535</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$56,535</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$56,535</b>	<b>\$56,535</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$56,535</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910236 - Tran Out Debt Svc	2,130,324	0	11,917	0	0	0
<b>Transfers Out:</b>	<b>\$2,130,324</b>	<b>\$0</b>	<b>\$11,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,130,324</b>	<b>\$0</b>	<b>\$11,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**FUND 327 - INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND**

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**TRENDS & ISSUES**

This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County. This fund will be closed in FY17.

**REVENUES**

The main revenue source was from bond proceeds collected in FY09.

### 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	5,487	0	0	2,694	0	0
Fund Balance	0	670,903	552,824	0	0	-670,903
<b>Total</b>	<b>5,487</b>	<b>670,903</b>	<b>552,824</b>	<b>2,694</b>	<b>0</b>	<b>-670,903</b>
<b>Expenditures</b>						
Capital Outlay	1,616,689	641,623	515,296	100,207	0	-641,623
Transfers Out	21,301	0	0	0	0	0
Reserves - Capital	0	29,280	37,528	0	0	-29,280
<b>Total</b>	<b>1,637,990</b>	<b>670,903</b>	<b>552,824</b>	<b>100,207</b>	<b>0</b>	<b>-670,903</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	81,726	81,726	0	0	-81,726
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$81,726</b>	<b>\$81,726</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$81,726</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$81,726</b>	<b>\$81,726</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$81,726</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	-2,761	4,233	4,233	0	0	-4,233
<b>Capital Outlay:</b>	<b>-\$2,761</b>	<b>\$4,233</b>	<b>\$4,233</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$4,233</b>
<b>TOTAL EXPENDITURES:</b>	<b>-\$2,761</b>	<b>\$4,233</b>	<b>\$4,233</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$4,233</b>

**9100 - CONSTITUTIONALS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,619,450	555,664	429,337	100,207	0	-555,664
<b>Capital Outlay:</b>	<b>\$1,619,450</b>	<b>\$555,664</b>	<b>\$429,337</b>	<b>\$100,207</b>	<b>\$0</b>	<b>-\$555,664</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,619,450</b>	<b>\$555,664</b>	<b>\$429,337</b>	<b>\$100,207</b>	<b>\$0</b>	<b>-\$555,664</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910236 - Tran Out Debt Svc	21,301	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$21,301</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	29,280	37,528	0	0	-29,280
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$29,280</b>	<b>\$37,528</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$29,280</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,301</b>	<b>\$29,280</b>	<b>\$37,528</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$29,280</b>

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## FUND 328 – SPECIAL PURPOSE CAPITAL FUND

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<b>TRENDS &amp; ISSUES</b>
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<p>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.</p>
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<b>REVENUES</b>
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<p>This Fund does not generate revenue. The balance on ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.</p>
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### 328 - SPECIAL PURPOSE CAPITAL FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	269,669	15,386,961	15,737,297	16,196	0	-15,386,961
Miscellaneous Revenues	169,915	33,600,000	33,829,600	203,913	0	-33,600,000
Fund Balance	0	8,000,000	8,038,887	0	0	-8,000,000
<b>Total</b>	<b>439,584</b>	<b>56,986,961</b>	<b>57,605,784</b>	<b>220,109</b>	<b>0</b>	<b>-56,986,961</b>
<b>Expenditures</b>						
Capital Outlay	1,400,697	56,986,961	57,566,897	2,288,885	0	-56,986,961
Reserves - Capital	0	0	38,887	0	0	0
<b>Total</b>	<b>1,400,697</b>	<b>56,986,961</b>	<b>57,605,784</b>	<b>2,288,885</b>	<b>0</b>	<b>-56,986,961</b>

**1400 - COMMUNITY DEVELOPMENT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	33,536,733	33,536,733	0	0	-33,536,733
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$33,536,733</b>	<b>\$33,536,733</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$33,536,733</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$33,536,733</b>	<b>\$33,536,733</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$33,536,733</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	400,000	400,000	0	0	-400,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$400,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$400,000</b>

### 3800 - STORMWATER PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	600,000	600,000	0	0	-600,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$600,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$600,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,000,000	16,397,886	16,819,722	1,149,555	0	-16,397,886
<b>Capital Outlay:</b>	<b>\$1,000,000</b>	<b>\$16,397,886</b>	<b>\$16,819,722</b>	<b>\$1,149,555</b>	<b>\$0</b>	<b>-\$16,397,886</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	38,887	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,887</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,000,000</b>	<b>\$16,397,886</b>	<b>\$16,858,609</b>	<b>\$1,149,555</b>	<b>\$0</b>	<b>-\$16,397,886</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	400,697	4,570,702	4,728,802	229,297	0	-4,570,702
<b>Capital Outlay:</b>	<b>\$400,697</b>	<b>\$4,570,702</b>	<b>\$4,728,802</b>	<b>\$229,297</b>	<b>\$0</b>	<b>-\$4,570,702</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$400,697</b>	<b>\$4,570,702</b>	<b>\$4,728,802</b>	<b>\$229,297</b>	<b>\$0</b>	<b>-\$4,570,702</b>



**7200 - PARKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	1,481,640	1,481,640	910,033	0	-1,481,640
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$1,481,640</b>	<b>\$1,481,640</b>	<b>\$910,033</b>	<b>\$0</b>	<b>-\$1,481,640</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,481,640</b>	<b>\$1,481,640</b>	<b>\$910,033</b>	<b>\$0</b>	<b>-\$1,481,640</b>

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## FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A

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<b>TRENDS &amp; ISSUES</b>
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<p>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 (FAMRC) project. The FY18 balance for the FAMRC project will be included later in the budget process to ensure the estimates are as accurate as possible.</p>
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<b>REVENUES</b>
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<p>Revenue anticipated for FY18 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.</p>
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### 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	306,725	0	0	142,845	0	0
Fund Balance	0	49,971,444	42,073,130	0	0	-49,971,444
<b>Total</b>	<b>306,725</b>	<b>49,971,444</b>	<b>42,073,130</b>	<b>142,845</b>	<b>0</b>	<b>-49,971,444</b>
<b>Expenditures</b>						
Capital Outlay	24,233,595	49,971,444	41,766,405	27,370,756	0	-49,971,444
Transfers Out	154,331	0	306,725	0	0	0
<b>Total</b>	<b>24,387,926</b>	<b>49,971,444</b>	<b>42,073,130</b>	<b>27,370,756</b>	<b>0</b>	<b>-49,971,444</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	24,233,595	49,971,444	41,766,405	27,370,756	0	-49,971,444
<b>Capital Outlay:</b>	<b>\$24,233,595</b>	<b>\$49,971,444</b>	<b>\$41,766,405</b>	<b>\$27,370,756</b>	<b>\$0</b>	<b>-\$49,971,444</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$24,233,595</b>	<b>\$49,971,444</b>	<b>\$41,766,405</b>	<b>\$27,370,756</b>	<b>\$0</b>	<b>-\$49,971,444</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910211 - Tran Out Sales Tax Rev 2015A	154,331	0	306,725	0	0	0
<b>Transfers Out:</b>	<b>\$154,331</b>	<b>\$0</b>	<b>\$306,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$154,331</b>	<b>\$0</b>	<b>\$306,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FUND 331- COUNTYWIDE FIRE CAPITAL FUND**

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**TRENDS & ISSUES**

This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, which will be primarily used to design and construct fire stations. This Fund is also utilized to manage existing CIP projects, which are funded by Fund Balance, that will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible.

The FY18 new capital projects included in this Fund are Fire Rescue & EMS Training Facility, Reunion Fire Station, and Fire/EMS Equipment.

**REVENUES**

Revenues for FY18 are Transfers In and Fund Balance.

### 331-COUNTYWIDE FIRE CAPITAL FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	6,169	0	0	95,019	0	0
Transfers In	0	2,232,548	3,889,380	1,674,411	5,244,819	3,012,271
Other Sources	21,384,750	19,672,830	0	0	0	-19,672,830
Fund Balance	0	0	18,204,925	0	6,621,324	6,621,324
<b>Total</b>	<b>21,390,919</b>	<b>21,905,378</b>	<b>22,094,305</b>	<b>1,769,430</b>	<b>11,866,143</b>	<b>-10,039,235</b>
<b>Expenditures</b>						
Capital Outlay	3,185,994	9,269,036	14,229,313	1,065,917	7,342,110	-1,926,926
Reserves - Capital	0	12,636,342	7,864,992	0	4,524,033	-8,112,309
<b>Total</b>	<b>3,185,994</b>	<b>21,905,378</b>	<b>22,094,305</b>	<b>1,065,917</b>	<b>11,866,143</b>	<b>-10,039,235</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	3,185,994	9,269,036	14,229,313	1,065,917	7,342,110	-1,926,926
<b>Capital Outlay:</b>	<b>\$3,185,994</b>	<b>\$9,269,036</b>	<b>\$14,229,313</b>	<b>\$1,065,917</b>	<b>\$7,342,110</b>	<b>-\$1,926,926</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,185,994</b>	<b>\$9,269,036</b>	<b>\$14,229,313</b>	<b>\$1,065,917</b>	<b>\$7,342,110</b>	<b>-\$1,926,926</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	12,636,342	7,864,992	0	4,524,033	-8,112,309
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$12,636,342</b>	<b>\$7,864,992</b>	<b>\$0</b>	<b>\$4,524,033</b>	<b>-\$8,112,309</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$12,636,342</b>	<b>\$7,864,992</b>	<b>\$0</b>	<b>\$4,524,033</b>	<b>-\$8,112,309</b>

# ENTERPRISE FUNDS

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## FUND 401 – SOLID WASTE FUND

### TRENDS & ISSUES

The Solid Waste Fund operates like a business, where the rates established by the County 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 19.35 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services increased 2.35% due to the following:

- Retirement and Worker's Compensation adjusted based on rates set by the State.
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment.

Operating Expenditures increased slightly from the FY17 Adopted budget.

Capital Outlay is requested for a vehicle replacement.

Included in Reserves is \$11.8 million which is set aside in a Reserves Assigned and will be used to fund the long term care and closure needs of closed landfills. Reserves for Operating have been established in accordance with County Policy and within statutory limitations.

Overall, the FY18 budget increased 4.34% from the FY17 Adopted Budget.

### REVENUES

The major revenue source for this Fund comes from Special Assessments. The revenue budgeted in FY18 reflects a 7.9% increase. 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.

## 401-SOLID WASTE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	14,558,446	14,605,389	14,605,389	14,251,126	15,630,935	1,025,546
Charges For Services	4,412,711	3,981,479	3,981,479	2,184,657	2,906,422	-1,075,057
Miscellaneous Revenues	190,436	254,698	254,698	231,198	162,335	-92,363
Less 5% Statutory Reduction	0	-942,078	-942,078	0	-934,985	7,093
Other Sources	37,394	0	0	0	0	0
Fund Balance	0	24,921,152	27,734,672	0	26,912,296	1,991,144
<b>Total</b>	<b>19,198,986</b>	<b>42,820,640</b>	<b>45,634,160</b>	<b>16,666,982</b>	<b>44,677,003</b>	<b>1,856,363</b>
<b>Expenditures</b>						
Personal Services	1,238,134	1,283,493	1,283,493	924,205	1,313,708	30,215
Operating Expenses	12,551,687	13,155,267	13,300,175	9,913,433	13,388,919	233,652
Capital Outlay	0	121,500	154,098	31,031	160,000	38,500
Transfers Out	2,354,841	375,933	386,756	281,950	6,375,701	5,999,768
Reserves - Operating	0	3,693,372	3,662,549	0	3,517,837	-175,535
Reserves - Capital	0	12,320,082	14,976,096	0	8,049,845	-4,270,237
Reserves - Assigned	0	11,870,993	11,870,993	0	11,870,993	0
<b>Total</b>	<b>16,144,662</b>	<b>42,820,640</b>	<b>45,634,160</b>	<b>11,150,618</b>	<b>44,677,003</b>	<b>1,856,363</b>

**3100 - ENVIRONMENTAL SERVICES PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	50,000	70,598	0	0	-50,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$70,598</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$70,598</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50,000</b>

**3113 - UNIVERSAL SOLID WASTE**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	79,849	90,095	90,095	62,028	96,143	6,048
5120002 - Disaster Relief	0	0	0	67	0	0
5130001 - Vacancy Factor	0	-1,577	-1,577	0	-1,683	-106
5140000 - Overtime	0	0	0	2	0	0
5160000 - Compensated Annual Leave	4,609	0	0	2,386	0	0
5160020 - Compensated Admin Leave	584	0	0	748	0	0
5170000 - Compensated Sick Leave	3,444	0	0	1,727	0	0
5210000 - Fica Taxes	6,395	6,892	6,892	4,842	7,355	463
5220000 - Retirement Contributions	7,457	7,765	7,765	5,759	8,642	877
5230000 - Health Insurance	22,946	24,807	24,807	16,302	26,670	1,863
5231000 - Life Insurance	106	85	85	78	91	6
5232000 - Dental Insurance	592	595	595	358	595	0
5233000 - Lt Disability Insurance	146	148	148	104	158	10
5233100 - St Disability Insurance	270	198	198	192	211	13
5240000 - Workers' Compensation	220	208	208	154	250	42
<b>Personal Services:</b>	<b>\$126,619</b>	<b>\$129,216</b>	<b>\$129,216</b>	<b>\$94,746</b>	<b>\$138,432</b>	<b>\$9,216</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	24,573	5,000	149,908	41,449	15,000	10,000
5310006 - Legal Fees	0	0	0	900	0	0
5312000 - Tax Collector Fees	240,633	254,500	254,500	248,675	254,500	0
5340000 - Other Contractual Services	11,546,118	11,959,200	11,959,200	8,968,090	12,081,624	122,424
5340008 - Other Contractual Svc- Auction	0	0	0	516	0	0
5420000 - Freight & Postage Services	36	500	500	21	700	200
5450000 - Insurance	390	894	894	894	1,788	894
5462000 - Rep & Maint-automotive	0	450	450	0	450	0
5470000 - Printing And Binding	22	7,000	7,000	4,863	15,000	8,000
5480000 - Promotional Activities	3,970	7,500	7,500	2,940	10,000	2,500
5490000 - Oth Current Chgs & Obligations	0	500	500	356	500	0
5490500 - Reimbursement Of Py Revenue	0	0	0	978	0	0
5490501 - OH-Workers' Compensation	404	508	508	508	508	0
5490502 - OH-Property & Liability Insuranc	50	136	136	136	209	73
5490503 - OH-Dental Insurance	191	94	94	94	94	0
5490504 - OH-Health Insurance	576	408	408	408	408	0
5490505 - OH-Life/AD&D, STD, LTD	164	223	223	223	223	0
5511000 - Office Supplies	164	500	500	242	500	0
5520000 - Operating Supplies	0	3,000	3,000	0	3,000	0
5521000 - Gas & Oil	63	398	398	41	398	0
<b>Operating Expenses:</b>	<b>\$11,817,353</b>	<b>\$12,240,811</b>	<b>\$12,385,719</b>	<b>\$9,271,333</b>	<b>\$12,384,902</b>	<b>\$144,091</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,943,973</b>	<b>\$12,370,027</b>	<b>\$12,514,935</b>	<b>\$9,366,079</b>	<b>\$12,523,334</b>	<b>\$153,307</b>

### 3141 - HAZARDOUS WASTE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	104,499	119,993	119,993	75,964	118,538	-1,455
5130001 - Vacancy Factor	0	-2,100	-2,100	0	-2,075	25
5160000 - Compensated Annual Leave	7,647	0	0	5,851	0	0
5170000 - Compensated Sick Leave	3,264	0	0	5,037	0	0
5210000 - Fica Taxes	8,689	9,179	9,179	6,530	9,069	-110
5220000 - Retirement Contributions	10,489	11,036	11,036	9,975	13,978	2,942
5230000 - Health Insurance	17,584	25,961	25,961	18,971	35,420	9,459
5231000 - Life Insurance	137	113	113	107	112	-1
5232000 - Dental Insurance	578	580	580	419	822	242
5233000 - Lt Disability Insurance	190	198	198	143	195	-3
5233100 - St Disability Insurance	351	264	264	264	261	-3
5240000 - Workers' Compensation	9,929	9,541	9,541	7,442	10,799	1,258
<b>Personal Services:</b>	<b>\$163,357</b>	<b>\$174,765</b>	<b>\$174,765</b>	<b>\$130,703</b>	<b>\$187,119</b>	<b>\$12,354</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	7,618	10,500	10,500	7,781	12,000	1,500
5314000 - Medical Svcs	0	150	150	0	150	0
5340000 - Other Contractual Services	95,868	141,350	141,350	46,062	144,850	3,500
5410000 - Communications	1,311	1,107	1,107	1,099	820	-287
5450000 - Insurance	4,091	3,392	3,392	3,392	3,268	-124
5450502 - Insurance Claims - Prop & Casua	1,382	1,382	1,382	1,382	0	-1,382
5462000 - Rep & Maint-automotive	5,975	5,500	5,500	4,307	5,500	0
5470000 - Printing And Binding	22	4,250	4,250	15	4,250	0
5480000 - Promotional Activities	6,765	4,250	4,250	3,616	4,250	0
5490000 - Oth Current Chgs & Obligations	98	0	0	0	0	0
5490501 - OH-Workers' Compensation	591	744	744	744	744	0
5490502 - OH-Property & Liability Insuranc	703	515	515	515	220	-295
5490503 - OH-Dental Insurance	279	138	138	138	138	0
5490504 - OH-Health Insurance	843	597	597	597	597	0
5490505 - OH-Life/AD&D, STD, LTD	240	327	327	327	327	0
5511000 - Office Supplies	0	330	330	79	330	0
5520000 - Operating Supplies	17,794	15,105	15,105	16,925	33,003	17,898
5521000 - Gas & Oil	8,477	10,892	10,892	5,007	8,837	-2,055
5540000 - Books,pubs,subs & Membership	0	375	375	0	375	0
5590000 - Depreciation	97,944	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$250,001</b>	<b>\$200,904</b>	<b>\$200,904</b>	<b>\$91,986</b>	<b>\$219,659</b>	<b>\$18,755</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	32,500	32,500	3,930	0	-32,500
5640100 - Vehicles	0	22,500	22,500	0	0	-22,500
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$3,930</b>	<b>\$0</b>	<b>-\$55,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$413,359</b>	<b>\$430,669</b>	<b>\$430,669</b>	<b>\$226,620</b>	<b>\$406,778</b>	<b>-\$23,891</b>

**3161 - SOUTHPORT LANDFILL**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	-15,591	126,194	126,194	0	117,374	-8,820
<b>Operating Expenses:</b>	<b>-\$15,591</b>	<b>\$126,194</b>	<b>\$126,194</b>	<b>\$0</b>	<b>\$117,374</b>	<b>-\$8,820</b>
<b>TOTAL EXPENDITURES:</b>	<b>-\$15,591</b>	<b>\$126,194</b>	<b>\$126,194</b>	<b>\$0</b>	<b>\$117,374</b>	<b>-\$8,820</b>



### 3162 - BASS ROAD LANDFILL

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	493,809	597,202	597,202	376,138	596,222	-980
5120002 - Disaster Relief	0	0	0	1,319	0	0
5130001 - Vacancy Factor	0	-10,470	-10,470	0	-10,452	18
5140000 - Overtime	523	1,020	1,020	650	1,020	0
5140003 - Overtime- Disaster Relief	0	0	0	394	0	0
5150300 - Class C Meals	0	0	0	4	0	0
5160000 - Compensated Annual Leave	47,106	0	0	27,969	0	0
5160020 - Compensated Admin Leave	3,505	0	0	4,917	0	0
5170000 - Compensated Sick Leave	53,077	0	0	12,654	0	0
5210000 - Fica Taxes	42,641	45,765	45,765	30,340	45,688	-77
5220000 - Retirement Contributions	42,960	45,979	45,979	34,659	51,653	5,674
5221000 - Opeb Gasb 45	10,321	0	0	0	0	0
5230000 - Health Insurance	116,880	152,261	152,261	99,310	148,618	-3,643
5231000 - Life Insurance	656	564	564	522	563	-1
5232000 - Dental Insurance	3,210	3,520	3,520	2,434	3,568	48
5233000 - Lt Disability Insurance	910	986	986	697	985	-1
5233100 - St Disability Insurance	1,681	1,315	1,315	1,288	1,313	-2
5240000 - Workers' Compensation	39,422	40,359	40,359	30,806	46,035	5,676
<b>Personal Services:</b>	<b>\$856,700</b>	<b>\$878,501</b>	<b>\$878,501</b>	<b>\$624,102</b>	<b>\$885,213</b>	<b>\$6,712</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,577	0	0	0	0	0
5314000 - Medical Svcs	0	300	300	0	300	0
5340000 - Other Contractual Services	299,270	411,650	411,650	217,453	433,900	22,250
5342000 - Landfill LT Care and Closure	611,475	989,762	989,762	234,572	758,031	-231,731
5342001 - Landfill LT-CONTRA ACCT	-611,475	-989,762	-989,762	0	-758,031	231,731
5400000 - Travel And Per Diem	0	0	0	121	0	0
5410000 - Communications	3,768	2,180	2,180	2,475	4,160	1,980
5420000 - Freight & Postage Services	212	225	225	205	225	0
5440000 - Rentals And Leases	9,654	0	0	0	0	0
5450000 - Insurance	2,312	7,451	7,451	7,451	51,352	43,901
5460000 - Repair & Maintenance Svcs	48,969	1,200	1,200	900	3,200	2,000
5462000 - Rep & Maint-automotive	26,259	24,700	24,700	9,351	24,700	0
5470000 - Printing And Binding	685	500	500	698	500	0
5490000 - Oth Current Chgs & Obligations	-21,184	3,600	3,600	618	3,600	0
5490011 - Cash over/shorts	-4	0	0	-1	0	0
5490501 - OH-Workers' Compensation	2,424	3,050	3,050	3,050	3,050	0
5490502 - OH-Property & Liability Insuranc	297	1,131	1,131	1,131	5,998	4,867
5490503 - OH-Dental Insurance	1,144	566	566	566	566	0
5490504 - OH-Health Insurance	3,456	2,448	2,448	2,448	2,448	0
5490505 - OH-Life/AD&D, STD, LTD	1,064	1,449	1,449	1,449	1,449	0
5511000 - Office Supplies	1,711	1,400	1,400	1,275	1,350	-50
5520000 - Operating Supplies	4,514	7,620	7,620	1,926	7,620	0
5521000 - Gas & Oil	22,373	17,963	17,963	16,537	16,117	-1,846
5525000 - Tools	494	500	500	0	500	0
5540000 - Books,pubs,subs & Membership	0	390	390	0	390	0
5550000 - Training	0	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$408,996</b>	<b>\$488,823</b>	<b>\$488,823</b>	<b>\$502,225</b>	<b>\$561,925</b>	<b>\$73,102</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,265,696</b>	<b>\$1,367,324</b>	<b>\$1,367,324</b>	<b>\$1,126,327</b>	<b>\$1,447,138</b>	<b>\$79,814</b>

### 3166 - CONTAINER ROUTE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	59,928	69,708	69,708	48,517	69,701	-7
5130001 - Vacancy Factor	0	-1,236	-1,236	0	-1,220	16
5140000 - Overtime	43	918	918	88	918	0
5160000 - Compensated Annual Leave	2,864	0	0	1,692	0	0
5170000 - Compensated Sick Leave	1,132	0	0	1,047	0	0
5210000 - Fica Taxes	4,839	5,402	5,402	3,887	5,332	-70
5220000 - Retirement Contributions	4,698	5,311	5,311	3,861	5,521	210
5230000 - Health Insurance	11,901	14,576	14,576	10,651	15,662	1,086
5231000 - Life Insurance	71	66	66	62	65	-1
5232000 - Dental Insurance	510	580	580	419	580	0
5233000 - Lt Disability Insurance	96	117	117	84	115	-2
5233100 - St Disability Insurance	178	155	155	155	153	-2
5240000 - Workers' Compensation	5,198	5,414	5,414	4,190	6,117	703
<b>Personal Services:</b>	<b>\$91,458</b>	<b>\$101,011</b>	<b>\$101,011</b>	<b>\$74,654</b>	<b>\$102,944</b>	<b>\$1,933</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	37,129	31,042	31,042	26,363	29,999	-1,043
5400000 - Travel And Per Diem	200	200	200	0	200	0
5410000 - Communications	595	585	585	486	630	45
5440000 - Rentals And Leases	1,077	1,180	1,180	1,003	1,250	70
5450000 - Insurance	507	564	564	564	1,177	613
5462000 - Rep & Maint-automotive	20,421	19,000	19,000	4,259	19,000	0
5490000 - Oth Current Chgs & Obligations	0	140	140	140	140	0
5490501 - OH-Workers' Compensation	394	496	496	496	496	0
5490502 - OH-Property & Liability Insuranc	65	156	156	156	137	-19
5490503 - OH-Dental Insurance	186	92	92	92	92	0
5490504 - OH-Health Insurance	562	398	398	398	398	0
5490505 - OH-Life/AD&D, STD, LTD	240	327	327	327	218	-109
5520000 - Operating Supplies	220	350	350	0	350	0
5521000 - Gas & Oil	7,424	16,655	16,655	684	13,222	-3,433
<b>Operating Expenses:</b>	<b>\$69,019</b>	<b>\$71,185</b>	<b>\$71,185</b>	<b>\$34,968</b>	<b>\$67,309</b>	<b>-\$3,876</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	16,500	28,500	27,101	0	-16,500
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$16,500</b>	<b>\$28,500</b>	<b>\$27,101</b>	<b>\$0</b>	<b>-\$16,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$160,477</b>	<b>\$188,696</b>	<b>\$200,696</b>	<b>\$136,722</b>	<b>\$170,253</b>	<b>-\$18,443</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,618	6,650	6,650	4,521	6,650	0
5430000 - Utility Services	8,245	8,000	8,000	3,720	8,400	400
5460000 - Repair & Maintenance Svcs	12,045	12,700	12,700	4,680	22,700	10,000
<b>Operating Expenses:</b>	<b>\$21,908</b>	<b>\$27,350</b>	<b>\$27,350</b>	<b>\$12,921</b>	<b>\$37,750</b>	<b>\$10,400</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	160,000	160,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$160,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,908</b>	<b>\$27,350</b>	<b>\$27,350</b>	<b>\$12,921</b>	<b>\$197,750</b>	<b>\$170,400</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	331,325	358,143	358,143	268,607	358,143	0
5910154 - Tran Out-constitutional Gas Tx	2,000,000	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commu	17,504	15,953	15,953	11,965	17,558	1,605
5910315 - Tran Out-General Capital Outlay	0	0	0	0	6,000,000	6,000,000
5910510 - Tran Out Fleet	6,012	1,837	12,660	1,378	0	-1,837
<b>Transfers Out:</b>	<b>\$2,354,841</b>	<b>\$375,933</b>	<b>\$386,756</b>	<b>\$281,950</b>	<b>\$6,375,701</b>	<b>\$5,999,768</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	2,456,052	2,456,052	0	3,517,837	1,061,785
5990020 - Reserve For Contingency	0	1,237,320	1,206,497	0	0	-1,237,320
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$3,693,372</b>	<b>\$3,662,549</b>	<b>\$0</b>	<b>\$3,517,837</b>	<b>-\$175,535</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	12,320,082	14,976,096	0	8,049,845	-4,270,237
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$12,320,082</b>	<b>\$14,976,096</b>	<b>\$0</b>	<b>\$8,049,845</b>	<b>-\$4,270,237</b>
<b>Reserves - Assigned:</b>						
5990052 - Reserve For Landfill Closure	0	11,620,993	11,620,993	0	0	-11,620,993
5990060 - Reserves Assigned	0	250,000	250,000	0	11,870,993	11,620,993
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$11,870,993</b>	<b>\$11,870,993</b>	<b>\$0</b>	<b>\$11,870,993</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,354,841</b>	<b>\$28,260,380</b>	<b>\$30,896,394</b>	<b>\$281,950</b>	<b>\$29,814,376</b>	<b>\$1,553,996</b>

## FUND 407 – OSCEOLA PARKWAY

### TRENDS & ISSUES

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

Personal Services supports 1.1 FTEs which is an increase of .35 FTEs from the FY17 Adopted Budget due to the partial reallocation of the Mowing & Landscaping Inspector position from Fund 155 – West 192 MSBU. Personal Services is increasing \$7,611 as a result of the position reallocation as well as the following:

- Retirement and Workers' Compensation decreased based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenses increased \$448,366 primarily due to the Toll Collection Agreement with Faneuil and Miscellaneous Contractual Services for CFX Admin Monthly Fees.

Capital Outlay provides funding for the telephone system upgrade and Fiber Optic installation, as well as the replacement of a vehicle which is split funded with Fund 155 – West 192 MSBU Phase 1.

Overall, this Fund increased \$378,011 from the FY17 Adopted Budget.

### REVENUES

The primary revenue source for this Fund is tolls which are projected to increase 8.48% in FY18. This Fund also includes Interest and Fund Balance.

**407-OSCEOLA PARKWAY**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	16,306,238	14,341,016	14,341,016	10,242,690	15,556,986	1,215,970
Miscellaneous Revenues	21,377	2,383	2,383	17,965	17,633	15,250
Less 5% Statutory Reduction	0	-717,170	-717,170	0	-778,731	-61,561
Fund Balance	0	9,821,808	13,004,668	0	9,030,160	-791,648
<b>Total</b>	<b>16,327,615</b>	<b>23,448,037</b>	<b>26,630,897</b>	<b>10,260,655</b>	<b>23,826,048</b>	<b>378,011</b>
<b>Expenditures</b>						
Personal Services	49,146	59,803	59,803	43,483	67,414	7,611
Operating Expenses	3,862,878	2,348,663	2,348,663	1,307,027	2,797,029	448,366
Capital Outlay	0	190,000	190,000	0	4,399,596	4,209,596
Debt Service	1,435,599	10,097,900	10,097,900	1,544,571	9,090,524	-1,007,376
Other Non Operating Expenses	2,797,631	0	0	3,861,473	0	0
Transfers Out	65,557	78,652	78,652	58,989	78,652	0
Reserves - Operating	0	1,686,716	756,815	0	445,351	-1,241,365
Reserves - Debt	0	4,541,713	4,541,713	0	4,619,694	77,981
Reserves - Capital	0	2,679,748	2,327,788	0	2,327,788	-351,960
Reserves - Stability	0	1,764,842	6,229,563	0	0	-1,764,842
<b>Total</b>	<b>8,210,811</b>	<b>23,448,037</b>	<b>26,630,897</b>	<b>6,815,543</b>	<b>23,826,048</b>	<b>378,011</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	15,000	15,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>

**4124 - OSCEOLA PARKWAY OPER & MAINT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	26,551	43,985	43,985	29,547	45,957	1,972
5130001 - Vacancy Factor	0	-770	-770	0	-805	-35
5160000 - Compensated Annual Leave	4,611	0	0	1,406	0	0
5160020 - Compensated Admin Leave	21	0	0	0	0	0
5170000 - Compensated Sick Leave	6,427	0	0	650	0	0
5210000 - Fica Taxes	2,792	3,364	3,364	2,289	3,514	150
5220000 - Retirement Contributions	5,113	6,818	6,818	4,877	5,063	-1,755
5230000 - Health Insurance	3,260	5,875	5,875	4,294	10,807	4,932
5231000 - Life Insurance	36	43	43	40	44	1
5232000 - Dental Insurance	130	218	218	157	319	101
5233000 - Lt Disability Insurance	48	72	72	53	75	3
5233100 - St Disability Insurance	89	96	96	98	100	4
5240000 - Workers' Compensation	69	102	102	72	2,340	2,238
<b>Personal Services:</b>	<b>\$49,146</b>	<b>\$59,803</b>	<b>\$59,803</b>	<b>\$43,483</b>	<b>\$67,414</b>	<b>\$7,611</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,117,376	1,464,510	1,464,510	747,801	1,640,000	175,490
5340001 - Miscellaneous Contractual Svcs	184,629	0	0	150,170	254,269	254,269
5400000 - Travel And Per Diem	290	3,700	3,700	529	1,350	-2,350
5410000 - Communications	69,921	79,000	79,000	59,908	79,000	0
5420000 - Freight & Postage Services	287	2,000	2,000	62	500	-1,500
5430000 - Utility Services	11,444	18,000	18,000	7,463	14,000	-4,000
5450000 - Insurance	2,963	3,198	3,198	3,198	1,343	-1,855
5460000 - Repair & Maintenance Svcs	452,596	644,474	644,474	263,587	676,074	31,600
5462000 - Rep & Maint-automotive	0	0	0	1,143	0	0
5470000 - Printing And Binding	519	2,000	2,000	41	500	-1,500
5490000 - Oth Current Chgs & Obligations	0	0	0	0	60	60
5490501 - OH-Workers' Compensation	149	185	185	185	272	87
5490502 - OH-Property & Liability Insuranc	380	1,481	1,481	1,481	1,139	-342
5490503 - OH-Dental Insurance	69	35	35	35	51	16
5490504 - OH-Health Insurance	211	149	149	149	218	69
5490505 - OH-Life/AD&D, STD, LTD	60	81	81	81	120	39
5511000 - Office Supplies	193	500	500	202	250	-250
5512000 - Office Equipment	0	2,400	2,400	190	2,400	0
5520000 - Operating Supplies	60	5,000	5,000	1,179	1,000	-4,000
5520010 - Computer Software	12	500	500	0	2,000	1,500
5520020 - Computer Hardware, Non-Capit	0	0	0	1,530	0	0
5521000 - Gas & Oil	1,401	4,000	4,000	856	2,000	-2,000
5540000 - Books,pubs,subs & Membership	2,000	12,400	12,400	17,333	17,333	4,933
5541000 - Registration Fees	0	1,900	1,900	0	0	-1,900
5590000 - Depreciation	1,955,934	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,800,494</b>	<b>\$2,245,513</b>	<b>\$2,245,513</b>	<b>\$1,257,123</b>	<b>\$2,693,879</b>	<b>\$448,366</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	190,000	190,000	0	60,000	-130,000
5650000 - Construction In Progress	0	0	0	0	4,324,596	4,324,596
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>\$0</b>	<b>\$4,384,596</b>	<b>\$4,194,596</b>



**4124 - OSCEOLA PARKWAY OPER & MAINT**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Other Non Operating Expenses:</b>						
5950000 - Other Non-oper Uses	2,797,631	0	0	3,861,473	0	0
<b>Other Non Operating Expenses:</b>	<b>\$2,797,631</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,861,473</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	65,557	78,652	78,652	58,989	78,652	0
<b>Transfers Out:</b>	<b>\$65,557</b>	<b>\$78,652</b>	<b>\$78,652</b>	<b>\$58,989</b>	<b>\$78,652</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	414,343	501,736	0	445,351	31,008
5990020 - Reserve For Contingency	0	1,272,373	255,079	0	0	-1,272,373
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,686,716</b>	<b>\$756,815</b>	<b>\$0</b>	<b>\$445,351</b>	<b>-\$1,241,365</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,541,713	4,541,713	0	4,619,694	77,981
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,541,713</b>	<b>\$4,541,713</b>	<b>\$0</b>	<b>\$4,619,694</b>	<b>\$77,981</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	2,679,748	2,327,788	0	2,327,788	-351,960
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,679,748</b>	<b>\$2,327,788</b>	<b>\$0</b>	<b>\$2,327,788</b>	<b>-\$351,960</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,764,842	6,229,563	0	0	-1,764,842
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,764,842</b>	<b>\$6,229,563</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,764,842</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,712,829</b>	<b>\$13,246,987</b>	<b>\$16,429,847</b>	<b>\$5,221,067</b>	<b>\$14,617,374</b>	<b>\$1,370,387</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	540	1,000	1,000	360	1,000	0
5430000 - Utility Services	50,367	60,000	60,000	34,423	60,000	0
5460000 - Repair & Maintenance Svcs	11,477	42,150	42,150	15,121	42,150	0
<b>Operating Expenses:</b>	<b>\$62,383</b>	<b>\$103,150</b>	<b>\$103,150</b>	<b>\$49,904</b>	<b>\$103,150</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$62,383</b>	<b>\$103,150</b>	<b>\$103,150</b>	<b>\$49,904</b>	<b>\$103,150</b>	<b>\$0</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	8,550,000	8,550,000	0	7,735,000	-815,000
5720000 - Interest	1,431,827	1,540,800	1,540,800	1,540,800	1,348,424	-192,376
5730000 - Other Debt Service Costs	3,771	7,100	7,100	3,771	7,100	0
<b>Debt Service:</b>	<b>\$1,435,599</b>	<b>\$10,097,900</b>	<b>\$10,097,900</b>	<b>\$1,544,571</b>	<b>\$9,090,524</b>	<b>-\$1,007,376</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,435,599</b>	<b>\$10,097,900</b>	<b>\$10,097,900</b>	<b>\$1,544,571</b>	<b>\$9,090,524</b>	<b>-\$1,007,376</b>

**FUND 408 – POINCIANA PARKWAY**

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**TRENDS & ISSUES**

The Poinciana Parkway Fund was established in FY14 to receive 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. The balance for the project will be included later in the budget process to ensure the amount needed for FY18 in the capital project is as accurate as possible

This Fund does not support Personal Services.

**REVENUES**

The major revenue source for this Fund will come from future toll revenue. The revenue budgeted in FY18 is the Fund Balance..

## 408-POINCIANA PARKWAY

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	1,868,619	1,868,619	0	0	-1,868,619
Less 5% Statutory Reduction	0	-93,431	-93,431	0	0	93,431
Fund Balance	0	13,707,981	11,440,012	0	10,973,875	-2,734,106
<b>Total</b>	<b>0</b>	<b>15,483,169</b>	<b>13,215,200</b>	<b>0</b>	<b>10,973,875</b>	<b>-4,509,294</b>
<b>Expenditures</b>						
Capital Outlay	0	5,709,294	3,441,325	0	0	-5,709,294
Debt Service	0	1,868,619	1,868,619	0	2,468,619	600,000
Reserves - Debt	0	7,905,256	7,905,256	0	8,505,256	600,000
<b>Total</b>	<b>0</b>	<b>15,483,169</b>	<b>13,215,200</b>	<b>0</b>	<b>10,973,875</b>	<b>-4,509,294</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	5,709,294	3,441,325	0	0	-5,709,294
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$5,709,294</b>	<b>\$3,441,325</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$5,709,294</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$5,709,294</b>	<b>\$3,441,325</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$5,709,294</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	307,061	307,061
5720000 - Interest	0	1,868,619	1,868,619	0	2,161,558	292,939
<b>Debt Service:</b>	<b>\$0</b>	<b>\$1,868,619</b>	<b>\$1,868,619</b>	<b>\$0</b>	<b>\$2,468,619</b>	<b>\$600,000</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	934,310	934,310	0	1,534,310	600,000
5990033 - Res For Debt - Bond Covenant	0	6,970,946	6,970,946	0	6,970,946	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$7,905,256</b>	<b>\$7,905,256</b>	<b>\$0</b>	<b>\$8,505,256</b>	<b>\$600,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$9,773,875</b>	<b>\$9,773,875</b>	<b>\$0</b>	<b>\$10,973,875</b>	<b>\$1,200,000</b>

# INTERNAL SERVICE FUNDS

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## FUND 501 - WORKERS' COMPENSATION FUND

### TRENDS & ISSUES

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

Personal Services supports .95 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services increased slightly from the FY17 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State.
- Health Insurance and other ancillary insurance accounts which will be updated after Open Enrollment.

Operating Expenditures increased 32.18% from the FY17 Adopted Budget primarily due to an increase in Insurance Premium.

Overall, this Fund decreased 0.15% from the FY17 Adopted Budget.

### REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY18 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

## 501-WORKERS COMP INTERNAL SERVICE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	0	0	0	148	1,488	1,488
Charges For Services	3,140,587	3,216,811	3,216,811	2,624,794	3,214,951	-1,860
Miscellaneous Revenues	41,649	14,617	14,617	67,387	0	-14,617
Fund Balance	0	7,596,740	8,447,563	0	7,628,053	31,313
<b>Total</b>	<b><u>3,182,236</u></b>	<b><u>10,828,168</u></b>	<b><u>11,678,991</u></b>	<b><u>2,692,330</u></b>	<b><u>10,844,492</u></b>	<b><u>16,324</u></b>
<b>Expenditures</b>						
Personal Services	61,583	71,791	71,791	52,054	71,931	140
Operating Expenses	1,939,383	1,589,773	2,440,596	1,758,941	2,101,331	511,558
Transfers Out	85,504	225,953	225,990	169,465	225,953	0
Reserves - Operating	0	25,584	25,547	0	25,547	-37
Reserves - Claims	0	8,915,067	8,915,067	0	8,419,730	-495,337
<b>Total</b>	<b><u>2,086,470</u></b>	<b><u>10,828,168</u></b>	<b><u>11,678,991</u></b>	<b><u>1,980,460</u></b>	<b><u>10,844,492</u></b>	<b><u>16,324</u></b>

## 1261 - RISK MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	46,562	58,281	58,281	38,926	58,101	-180
5120002 - Disaster Relief	0	0	0	448	0	0
5130001 - Vacancy Factor	0	-1,019	-1,019	0	-1,017	2
5160000 - Compensated Annual Leave	1,452	0	0	1,266	0	0
5160010 - Compensated Ann Leave Payoff	1,160	0	0	0	0	0
5160020 - Compensated Admin Leave	406	0	0	974	0	0
5170000 - Compensated Sick Leave	726	0	0	212	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,848	4,458	4,458	3,136	4,444	-14
5220000 - Retirement Contributions	4,657	5,167	5,167	3,614	5,389	222
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	2,506	4,213	4,213	2,915	4,307	94
5231000 - Life Insurance	58	56	56	56	54	-2
5232000 - Dental Insurance	198	276	276	197	276	0
5233000 - Lt Disability Insurance	80	96	96	75	96	0
5233100 - St Disability Insurance	147	128	128	139	129	1
5240000 - Workers' Compensation	127	135	135	96	152	17
<b>Personal Services:</b>	<b>\$61,583</b>	<b>\$71,791</b>	<b>\$71,791</b>	<b>\$52,054</b>	<b>\$71,931</b>	<b>\$140</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	131,601	127,500	127,500	89,225	127,500	0
5340000 - Other Contractual Services	7,369	15,800	15,800	8,063	18,600	2,800
5450000 - Insurance	442	490	490	490	1,090	600
5450001 - Insurance Premium	224,178	210,606	210,606	183,459	220,000	9,394
5450002 - Insurance Admin Fees	48,362	31,000	31,000	26,023	31,000	0
5462000 - Rep & Maint-automotive	604	500	500	0	500	0
5490300 - Claims	1,524,906	1,200,000	2,050,823	1,450,784	1,700,000	500,000
5490501 - OH-Workers' Compensation	0	235	235	0	235	0
5490502 - OH-Property & Liability Insuranc	57	57	57	57	70	13
5490503 - OH-Dental Insurance	95	44	44	44	43	-1
5490504 - OH-Health Insurance	288	189	189	189	189	0
5490505 - OH-Life/AD&D, STD, LTD	82	102	102	102	104	2
5521000 - Gas & Oil	166	250	250	76	250	0
5540000 - Books,pubs,subs & Membership	374	500	500	0	250	-250
5550000 - Training	858	2,500	2,500	430	1,500	-1,000
<b>Operating Expenses:</b>	<b>\$1,939,383</b>	<b>\$1,589,773</b>	<b>\$2,440,596</b>	<b>\$1,758,941</b>	<b>\$2,101,331</b>	<b>\$511,558</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	85,504	225,953	225,953	169,465	225,953	0
<b>Transfers Out:</b>	<b>\$85,504</b>	<b>\$225,953</b>	<b>\$225,953</b>	<b>\$169,465</b>	<b>\$225,953</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,086,470</b>	<b>\$1,887,517</b>	<b>\$2,738,340</b>	<b>\$1,980,460</b>	<b>\$2,399,215</b>	<b>\$511,698</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910510 - Tran Out Fleet	0	0	37	0	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	25,584	25,547	0	25,547	-37
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$25,584</b>	<b>\$25,547</b>	<b>\$0</b>	<b>\$25,547</b>	<b>-\$37</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	8,915,067	8,915,067	0	8,419,730	-495,337
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$8,915,067</b>	<b>\$8,915,067</b>	<b>\$0</b>	<b>\$8,419,730</b>	<b>-\$495,337</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$8,940,651</b>	<b>\$8,940,651</b>	<b>\$0</b>	<b>\$8,445,277</b>	<b>-\$495,374</b>

## FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

### TRENDS & ISSUES

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

Personal Services supports .95 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services increased slightly from the FY17 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts which will be updated after Open Enrollment

Operating Expenditures increased slightly from the FY17 Adopted Budget.

Overall, this Fund increased 19.61% from the FY17 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. Also included is Fund Balance.

**502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND**

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	3,021,743	3,965,239	3,965,239	3,932,072	4,969,593	1,004,354
Miscellaneous Revenues	38,317	0	0	51,502	0	0
Fund Balance	0	2,502,425	2,755,850	0	2,766,337	263,912
<b>Total</b>	<b>3,060,060</b>	<b>6,467,664</b>	<b>6,721,089</b>	<b>3,983,574</b>	<b>7,735,930</b>	<b>1,268,266</b>
<b>Expenditures</b>						
Personal Services	61,567	71,788	71,788	52,031	71,929	141
Operating Expenses	2,894,568	3,869,631	3,901,085	2,580,266	3,898,853	29,222
Transfers Out	0	0	0	0	55,477	55,477
Reserves - Operating	0	41,892	41,892	0	389,885	347,993
Reserves - Claims	0	2,484,353	2,706,324	0	3,319,786	835,433
<b>Total</b>	<b>2,956,136</b>	<b>6,467,664</b>	<b>6,721,089</b>	<b>2,632,297</b>	<b>7,735,930</b>	<b>1,268,266</b>

## 1261 - RISK MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	46,562	58,282	58,282	38,926	58,101	-181
5120002 - Disaster Relief	0	0	0	448	0	0
5130001 - Vacancy Factor	0	-1,020	-1,020	0	-1,016	4
5160000 - Compensated Annual Leave	1,452	0	0	1,266	0	0
5160010 - Compensated Ann Leave Payoff	1,160	0	0	0	0	0
5160020 - Compensated Admin Leave	406	0	0	974	0	0
5170000 - Compensated Sick Leave	726	0	0	212	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,848	4,459	4,459	3,136	4,444	-15
5220000 - Retirement Contributions	4,657	5,166	5,166	3,615	5,386	220
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	2,506	4,213	4,213	2,915	4,308	95
5231000 - Life Insurance	54	54	54	51	56	2
5232000 - Dental Insurance	198	276	276	197	276	0
5233000 - Lt Disability Insurance	75	96	96	69	96	0
5233100 - St Disability Insurance	139	128	128	126	127	-1
5240000 - Workers' Compensation	127	134	134	96	151	17
<b>Personal Services:</b>	<b>\$61,567</b>	<b>\$71,788</b>	<b>\$71,788</b>	<b>\$52,031</b>	<b>\$71,929</b>	<b>\$141</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	209,412	247,500	277,125	128,287	235,500	-12,000
5450000 - Insurance	104	119	119	0	231	112
5450001 - Insurance Premium	1,821,828	2,379,035	2,379,035	1,821,033	2,435,029	55,994
5450003 - Bonded Insurance	0	660	660	2,600	660	0
5490000 - Oth Current Chgs & Obligations	19,738	38,628	40,457	26,565	25,000	-13,628
5490300 - Claims	841,128	1,200,000	1,200,000	601,170	1,200,000	0
5490501 - OH-Workers' Compensation	203	235	235	235	235	0
5490502 - OH-Property & Liability Insuranc	0	18	18	0	13	-5
5490503 - OH-Dental Insurance	96	43	43	43	44	1
5490504 - OH-Health Insurance	288	189	189	189	189	0
5490505 - OH-Life/AD&D, STD, LTD	82	104	104	104	102	-2
5540000 - Books,pubs,subs & Membership	0	750	750	0	500	-250
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	1,690	2,000	2,000	40	1,000	-1,000
<b>Operating Expenses:</b>	<b>\$2,894,568</b>	<b>\$3,869,631</b>	<b>\$3,901,085</b>	<b>\$2,580,266</b>	<b>\$3,898,853</b>	<b>\$29,222</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	55,477	55,477
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,477</b>	<b>\$55,477</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	41,892	41,892	0	389,885	347,993
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$41,892</b>	<b>\$41,892</b>	<b>\$0</b>	<b>\$389,885</b>	<b>\$347,993</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	2,484,353	2,706,324	0	3,319,786	835,433
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$2,484,353</b>	<b>\$2,706,324</b>	<b>\$0</b>	<b>\$3,319,786</b>	<b>\$835,433</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,956,136</b>	<b>\$6,467,664</b>	<b>\$6,721,089</b>	<b>\$2,632,297</b>	<b>\$7,735,930</b>	<b>\$1,268,266</b>

## 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 0.81 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services decreased slightly due to filling a split funded vacant position at the base salary which was offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts which will be updated after Open Enrollment

Operating Expenditures remains unchanged from the FY17 Adopted Budget.

Overall, this Fund increased 9.23% from the FY17 Adopted Budget

### REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. Also included is Fund Balance.



### 503-DENTAL INSURANCE INTERNAL SERVICE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	0	0	0	72	1,678	1,678
Charges For Services	964,735	726,562	726,562	733,541	726,833	271
Miscellaneous Revenues	3,106	0	0	3,545	0	0
Fund Balance	0	460,955	583,585	0	568,625	107,670
<b>Total</b>	<b>967,841</b>	<b>1,187,517</b>	<b>1,310,147</b>	<b>737,158</b>	<b>1,297,136</b>	<b>109,619</b>
<b>Expenditures</b>						
Personal Services	56,213	54,682	54,682	32,946	52,940	-1,742
Operating Expenses	834,910	909,177	909,177	641,315	909,177	0
Transfers Out	0	1,908	1,908	1,431	1,908	0
Reserves - Operating	0	5,784	5,784	0	0	-5,784
Reserves - Claims	0	215,966	338,596	0	333,111	117,145
<b>Total</b>	<b>891,123</b>	<b>1,187,517</b>	<b>1,310,147</b>	<b>675,692</b>	<b>1,297,136</b>	<b>109,619</b>

**1265 - HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	34,652	41,307	41,307	22,553	39,399	-1,908
5120002 - Disaster Relief	0	0	0	96	0	0
5130001 - Vacancy Factor	0	-723	-723	0	-689	34
5140000 - Overtime	4	0	0	0	0	0
5160000 - Compensated Annual Leave	2,870	0	0	1,071	0	0
5160010 - Compensated Ann Leave Payoff	396	0	0	0	0	0
5160020 - Compensated Admin Leave	700	0	0	449	0	0
5170000 - Compensated Sick Leave	3,088	0	0	583	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,147	3,160	3,160	1,864	3,013	-147
5220000 - Retirement Contributions	3,846	3,890	3,890	2,330	3,906	16
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	7,274	6,518	6,518	3,674	6,782	264
5231000 - Life Insurance	47	39	39	29	37	-2
5232000 - Dental Insurance	240	236	236	131	236	0
5233000 - Lt Disability Insurance	66	69	69	38	66	-3
5233100 - St Disability Insurance	122	91	91	70	87	-4
5240000 - Workers' Compensation	103	95	95	57	103	8
<b>Personal Services:</b>	<b>\$56,213</b>	<b>\$54,682</b>	<b>\$54,682</b>	<b>\$32,946</b>	<b>\$52,940</b>	<b>-\$1,742</b>
<b>Operating Expenses:</b>						
5450002 - Insurance Admin Fees	54,065	54,722	54,722	37,405	54,722	0
5490300 - Claims	780,393	853,967	853,967	603,459	853,967	0
5490501 - OH-Workers' Compensation	160	201	201	201	201	0
5490503 - OH-Dental Insurance	0	37	37	0	37	0
5490504 - OH-Health Insurance	228	162	162	162	162	0
5490505 - OH-Life/AD&D, STD, LTD	64	88	88	88	88	0
<b>Operating Expenses:</b>	<b>\$834,910</b>	<b>\$909,177</b>	<b>\$909,177</b>	<b>\$641,315</b>	<b>\$909,177</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	1,908	1,908	1,431	1,908	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$1,908</b>	<b>\$1,908</b>	<b>\$1,431</b>	<b>\$1,908</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	5,784	5,784	0	0	-5,784
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$5,784</b>	<b>\$5,784</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$5,784</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	215,966	338,596	0	333,111	117,145
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$215,966</b>	<b>\$338,596</b>	<b>\$0</b>	<b>\$333,111</b>	<b>\$117,145</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$891,123</b>	<b>\$1,187,517</b>	<b>\$1,310,147</b>	<b>\$675,692</b>	<b>\$1,297,136</b>	<b>\$109,619</b>

## 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 Office was established to fund and administer health insurance costs of the County's self-insurance program. Insurance premiums for the entire County are paid out of this Fund.

Personal Services supports 0.83 FTEs which remains unchanged from the FY17 Adopted Budget. Personal Services decreased 3.20%, or \$1,786 due to filling vacant position at base salary which was offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts which will be updated after Open Enrollment

Operating Expenditures increased 10.78% from the FY17 Adopted Budget primarily due to an increase in Insurance Premiums

Overall, this Fund increased 3.83% from the FY17 Adopted Budget.

### REVENUES

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

## 504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	0	0	0	2,036	81,339	81,339
Charges For Services	17,119,888	20,288,534	20,288,534	14,631,980	20,761,686	473,152
Miscellaneous Revenues	482,897	20,460	26,510	655,451	0	-20,460
Less 5% Statutory Reduction	0	-1,023	-1,023	0	0	1,023
Fund Balance	0	8,329,843	8,810,676	0	8,890,248	560,405
<b>Total</b>	<b><u>17,602,785</u></b>	<b><u>28,637,814</u></b>	<b><u>29,124,697</u></b>	<b><u>15,289,467</u></b>	<b><u>29,733,273</u></b>	<b><u>1,095,459</u></b>
<b>Expenditures</b>						
Personal Services	55,682	55,826	55,826	33,605	54,040	-1,786
Operating Expenses	18,142,743	18,654,158	20,055,773	13,895,117	20,664,221	2,010,063
Capital Outlay	0	0	1,320	1,320	0	0
Transfers Out	142,823	116,425	116,425	87,319	116,425	0
Reserves - Operating	0	24,802	24,802	0	0	-24,802
Reserves - Claims	0	9,786,603	8,870,551	0	8,898,587	-888,016
<b>Total</b>	<b><u>18,341,248</u></b>	<b><u>28,637,814</u></b>	<b><u>29,124,697</u></b>	<b><u>14,017,361</u></b>	<b><u>29,733,273</u></b>	<b><u>1,095,459</u></b>

**1264 - WELLNESS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490016 - Other-Wellness	28,105	0	10,609	10,762	0	0
5590000 - Depreciation	2,042	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$30,147</b>	<b>\$0</b>	<b>\$10,609</b>	<b>\$10,762</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	1,320	1,320	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,320</b>	<b>\$1,320</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$30,147</b>	<b>\$0</b>	<b>\$11,929</b>	<b>\$12,082</b>	<b>\$0</b>	<b>\$0</b>

**1265 - HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	35,203	42,180	42,180	23,004	40,221	-1,959
5120002 - Disaster Relief	0	0	0	96	0	0
5130000 - Other Salaries & Wages	327	0	0	0	0	0
5130001 - Vacancy Factor	0	-736	-736	0	-704	32
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	1,898	0	0	1,095	0	0
5160010 - Compensated Ann Leave Payoff	396	0	0	0	0	0
5160020 - Compensated Admin Leave	653	0	0	457	0	0
5170000 - Compensated Sick Leave	2,885	0	0	598	0	0
5170010 - Compensated Sick Leave Payoff	835	0	0	0	0	0
5210000 - Fica Taxes	3,119	3,226	3,226	1,902	3,075	-151
5220000 - Retirement Contributions	3,822	3,954	3,954	2,368	3,972	18
5221000 - Opeb Gasb 45	-1,177	0	0	0	0	0
5230000 - Health Insurance	7,125	6,664	6,664	3,753	6,940	276
5231000 - Life Insurance	52	40	40	29	39	-1
5232000 - Dental Insurance	232	240	240	134	240	0
5233000 - Lt Disability Insurance	72	69	69	39	66	-3
5233100 - St Disability Insurance	133	91	91	72	88	-3
5240000 - Workers' Compensation	102	98	98	58	103	5
<b>Personal Services:</b>	<b>\$55,682</b>	<b>\$55,826</b>	<b>\$55,826</b>	<b>\$33,605</b>	<b>\$54,040</b>	<b>-\$1,786</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	65,113	71,000	71,000	29,583	135,000	64,000
5340000 - Other Contractual Services	0	0	47,000	34,971	0	0
5340009 - Other Contractual Services-Open	0	0	691,506	87,098	922,008	922,008
5340010 - Other Contractual Services- Pres	0	0	315,000	33,090	420,000	420,000
5340011 - Other Contractual Services- Fixe	0	0	297,000	93,500	396,000	396,000
5340012 - Other Contractual Services- Tecl	0	0	40,500	13,500	54,000	54,000
5450001 - Insurance Premium	722,952	928,580	928,580	505,947	928,580	0
5450002 - Insurance Admin Fees	862,564	819,080	819,080	596,617	665,135	-153,945
5460000 - Repair & Maintenance Svcs	0	500	500	0	0	-500
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	0	1,107,500	1,107,500	0	0	-1,107,500
5490300 - Claims	15,821,056	15,724,000	15,724,000	11,641,061	16,000,000	276,000
5490301 - HRA Claims Payment	640,405	0	0	848,646	1,140,000	1,140,000
5490500 - Reimbursement Of Py Revenue	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	164	205	205	205	205	0
5490503 - OH-Dental Insurance	76	39	39	39	39	0
5490504 - OH-Health Insurance	0	164	164	0	164	0
5490505 - OH-Life/AD&D, STD, LTD	68	90	90	90	90	0
5511000 - Office Supplies	100	0	0	0	0	0
5520000 - Operating Supplies	98	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	0	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$18,112,596</b>	<b>\$18,654,158</b>	<b>\$20,045,164</b>	<b>\$13,884,355</b>	<b>\$20,664,221</b>	<b>\$2,010,063</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	142,823	116,425	116,425	87,319	116,425	0
<b>Transfers Out:</b>	<b>\$142,823</b>	<b>\$116,425</b>	<b>\$116,425</b>	<b>\$87,319</b>	<b>\$116,425</b>	<b>\$0</b>

### 1265 - HUMAN RESOURCES

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	24,802	24,802	0	0	-24,802
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$24,802</b>	<b>\$24,802</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$24,802</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	9,786,603	8,870,551	0	8,898,587	-888,016
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$9,786,603</b>	<b>\$8,870,551</b>	<b>\$0</b>	<b>\$8,898,587</b>	<b>-\$888,016</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,311,101</b>	<b>\$28,637,814</b>	<b>\$29,112,768</b>	<b>\$14,005,279</b>	<b>\$29,733,273</b>	<b>\$1,095,459</b>

## FUND 505 - LIFE, LTD, VOL. LIFE 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 Office 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 FY17 Adopted Budget. Personal Services decreased 3.19%, or \$1,742 from FY17 Adopted Budget due to filling vacant positions at base salary which were offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts which will be updated after Open Enrollment.

Operating Expenditures remains unchanged from the FY17 Adopted Budget.

Overall, this Fund increased 7.05% from the FY17 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

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Other Taxes	0	0	0	147	2,710	2,710
Charges For Services	499,441	535,150	535,150	464,432	542,110	6,960
Miscellaneous Revenues	3,749	0	0	4,408	0	0
Fund Balance	0	485,783	695,302	0	548,038	62,255
<b>Total</b>	<b>503,191</b>	<b>1,020,933</b>	<b>1,230,452</b>	<b>468,987</b>	<b>1,092,858</b>	<b>71,925</b>
<b>Expenditures</b>						
Personal Services	54,577	54,682	54,682	32,946	52,940	-1,742
Operating Expenses	386,632	555,738	555,738	258,036	555,738	0
Transfers Out	0	80,426	80,426	60,320	80,426	0
Reserves - Operating	0	13,635	13,635	0	13,635	0
Reserves - Claims	0	316,452	525,971	0	390,119	73,667
<b>Total</b>	<b>441,209</b>	<b>1,020,933</b>	<b>1,230,452</b>	<b>351,302</b>	<b>1,092,858</b>	<b>71,925</b>

**1245 - IT PROJECT MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	225,000	225,000
5680010 - Computer Software, Capital	0	100,000	0	0	0	-100,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$125,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$125,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	918,722	918,722	167,065	625,000	-293,722
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$918,722</b>	<b>\$918,722</b>	<b>\$167,065</b>	<b>\$625,000</b>	<b>-\$293,722</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$918,722</b>	<b>\$918,722</b>	<b>\$167,065</b>	<b>\$625,000</b>	<b>-\$293,722</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	720	805	805	480	3,805	3,000
5430000 - Utility Services	10,747	13,500	13,500	6,487	13,500	0
5440000 - Rentals And Leases	47	0	0	56	0	0
5460000 - Repair & Maintenance Svcs	4,971	69,900	69,900	53,860	59,900	-10,000
<b>Operating Expenses:</b>	<b>\$16,485</b>	<b>\$84,205</b>	<b>\$84,205</b>	<b>\$60,883</b>	<b>\$77,205</b>	<b>-\$7,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$16,485</b>	<b>\$84,205</b>	<b>\$84,205</b>	<b>\$60,883</b>	<b>\$77,205</b>	<b>-\$7,000</b>

### 4133 - EQUIPMENT REPAIR

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	81,077	78,359	78,359	56,994	7,767	-70,592
5120002 - Disaster Relief	0	0	0	1,109	0	0
5130001 - Vacancy Factor	0	-1,406	-1,406	0	-136	1,270
5140000 - Overtime	0	2,000	2,000	0	0	-2,000
5150300 - Class C Meals	0	0	0	1	0	0
5160000 - Compensated Annual Leave	5,200	0	0	3,350	0	0
5160020 - Compensated Admin Leave	3,187	0	0	1,435	0	0
5170000 - Compensated Sick Leave	5,029	0	0	2,007	0	0
5170010 - Compensated Sick Leave Payoff	19,855	0	0	0	0	0
5210000 - Fica Taxes	8,052	6,147	6,147	4,810	595	-5,552
5220000 - Retirement Contributions	8,751	6,954	6,954	5,553	615	-6,339
5230000 - Health Insurance	4,551	2,072	2,072	1,514	0	-2,072
5231000 - Life Insurance	104	76	76	76	7	-69
5232000 - Dental Insurance	366	320	320	238	29	-291
5233000 - Lt Disability Insurance	149	133	133	103	13	-120
5233100 - St Disability Insurance	275	176	176	189	17	-159
5240000 - Workers' Compensation	2,921	2,503	2,503	2,050	318	-2,185
<b>Personal Services:</b>	<b>\$139,518</b>	<b>\$97,334</b>	<b>\$97,334</b>	<b>\$79,428</b>	<b>\$9,225</b>	<b>-\$88,109</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	440	440	438	640	200
5400000 - Travel And Per Diem	0	200	200	211	200	0
5410000 - Communications	1,034	1,232	1,232	687	1,307	75
5450000 - Insurance	416	473	473	473	2,884	2,411
5470000 - Printing And Binding	82	0	0	50	0	0
5490501 - OH-Workers' Compensation	217	272	272	272	25	-247
5490502 - OH-Property & Liability Insuranc	53	72	72	72	337	265
5490503 - OH-Dental Insurance	103	50	50	50	5	-45
5490504 - OH-Health Insurance	309	219	219	219	20	-199
5490505 - OH-Life/AD&D, STD, LTD	168	228	228	228	120	-108
5511000 - Office Supplies	2,125	2,120	2,120	2,118	2,120	0
5520000 - Operating Supplies	6	0	0	0	0	0
5590000 - Depreciation	65,078	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$69,591</b>	<b>\$5,306</b>	<b>\$5,306</b>	<b>\$4,819</b>	<b>\$7,658</b>	<b>\$2,352</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	200,000	200,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	80,846	0	0	0	-80,846
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$80,846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$80,846</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	3,969	0	0	0	-3,969
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$3,969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,969</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$209,109</b>	<b>\$187,455</b>	<b>\$102,640</b>	<b>\$84,246</b>	<b>\$216,883</b>	<b>\$29,428</b>

### 4137 - FLEET MAINTENANCE FUEL

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	17,348	20,957	20,957	13,521	42,099	21,142
5120002 - Disaster Relief	0	0	0	121	0	0
5130001 - Vacancy Factor	0	-368	-368	0	-737	-369
5140000 - Overtime	481	0	0	759	0	0
5160000 - Compensated Annual Leave	1,521	0	0	990	0	0
5170000 - Compensated Sick Leave	1,044	0	0	715	0	0
5210000 - Fica Taxes	1,452	1,604	1,604	1,223	3,221	1,617
5220000 - Retirement Contributions	1,497	1,576	1,576	1,211	3,635	2,059
5230000 - Health Insurance	3,131	3,644	3,644	2,663	4,527	883
5231000 - Life Insurance	24	19	19	19	39	20
5232000 - Dental Insurance	139	0	0	0	73	73
5233000 - Lt Disability Insurance	34	34	34	25	69	35
5233100 - St Disability Insurance	62	46	46	47	92	46
5240000 - Workers' Compensation	734	747	747	566	1,640	893
<b>Personal Services:</b>	<b>\$27,467</b>	<b>\$28,259</b>	<b>\$28,259</b>	<b>\$21,859</b>	<b>\$54,658</b>	<b>\$26,399</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	100	0	0	0	0	0
5410000 - Communications	1,376	4,780	4,780	1,181	4,780	0
5450000 - Insurance	169	186	186	186	430	244
5460000 - Repair & Maintenance Svcs	23,656	72,000	72,002	17,039	72,002	2
5462000 - Rep & Maint-automotive	1,886	3,500	3,500	4,115	0	-3,500
5490000 - Oth Current Chgs & Obligations	554	0	0	378	0	0
5490501 - OH-Workers' Compensation	98	124	124	124	186	62
5490502 - OH-Property & Liability Insuranc	22	22	22	22	29	7
5490503 - OH-Dental Insurance	47	23	23	23	34	11
5490504 - OH-Health Insurance	141	99	99	99	149	50
5490505 - OH-Life/AD&D, STD, LTD	120	163	163	163	190	27
5520000 - Operating Supplies	104	125	125	119	250	125
5521000 - Gas & Oil	853,629	1,196,754	1,196,754	647,712	1,281,100	84,346
5521999 - Gas & Oil Contra Acct	-2,697	0	0	-6,066	0	0
5524000 - Oper Supp-miscellaneous	423	500	500	854	1,000	500
5525000 - Tools	1,791	500	500	429	500	0
5540000 - Books,pubs,subs & Membership	2,174	1,600	1,600	1,972	1,600	0
5541000 - Registration Fees	550	900	900	785	950	50
<b>Operating Expenses:</b>	<b>\$884,144</b>	<b>\$1,281,276</b>	<b>\$1,281,278</b>	<b>\$669,136</b>	<b>\$1,363,200</b>	<b>\$81,924</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	24,999	24,999	23,459	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$23,459</b>	<b>\$0</b>	<b>-\$24,999</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$911,611</b>	<b>\$1,334,534</b>	<b>\$1,334,536</b>	<b>\$714,454</b>	<b>\$1,417,858</b>	<b>\$83,324</b>

### 4138 - FLEET MAINTENANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	468,953	630,463	630,463	398,172	716,511	86,048
5120002 - Disaster Relief	0	0	0	3,592	0	0
5130001 - Vacancy Factor	0	-11,555	-11,555	0	-13,096	-1,541
5140000 - Overtime	34,454	29,995	29,995	30,457	31,955	1,960
5140003 - Overtime- Disaster Relief	0	0	0	1,437	0	0
5160000 - Compensated Annual Leave	22,252	0	0	19,316	0	0
5160010 - Compensated Ann Leave Payoff	3,848	0	0	0	0	0
5160020 - Compensated Admin Leave	0	0	0	1,106	0	0
5170000 - Compensated Sick Leave	18,236	0	0	18,082	0	0
5210000 - Fica Taxes	39,885	50,525	50,525	34,996	57,251	6,726
5220000 - Retirement Contributions	40,227	49,668	49,668	35,505	59,878	10,210
5221000 - Opeb Gasb 45	51,242	0	0	0	0	0
5230000 - Health Insurance	102,856	163,204	163,204	105,670	172,870	9,666
5231000 - Life Insurance	577	622	622	515	704	82
5232000 - Dental Insurance	2,713	3,572	3,572	2,300	3,886	314
5233000 - Lt Disability Insurance	804	1,090	1,090	688	1,235	145
5233100 - St Disability Insurance	1,485	1,454	1,454	1,272	1,646	192
5240000 - Workers' Compensation	18,039	22,168	22,168	15,120	27,437	5,269
<b>Personal Services:</b>	<b>\$805,572</b>	<b>\$941,206</b>	<b>\$941,206</b>	<b>\$668,229</b>	<b>\$1,060,277</b>	<b>\$119,071</b>
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	128	2,200	2,200	0	2,200	0
5340000 - Other Contractual Services	4,491	4,500	4,500	3,336	4,500	0
5400000 - Travel And Per Diem	3,809	3,300	3,300	1,731	3,300	0
5410000 - Communications	928	1,755	1,755	804	3,105	1,350
5420000 - Freight & Postage Services	161	250	250	251	350	100
5440000 - Rentals And Leases	1,756	1,700	1,700	1,262	2,000	300
5450000 - Insurance	7,782	9,641	9,641	9,641	5,486	-4,155
5460000 - Repair & Maintenance Svcs	3,338	6,650	6,650	8,250	6,650	0
5462000 - Rep & Maint-automotive	1,144,931	1,200,000	1,200,000	934,088	1,250,000	50,000
5462999 - Rep & Maint-Auto Contra Acct	-20,110	0	0	-16,352	0	0
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,980	3,485	3,485	3,485	3,670	185
5490502 - OH-Property & Liability Insuranc	999	1,464	1,464	1,464	641	-823
5490503 - OH-Dental Insurance	934	646	646	646	680	34
5490504 - OH-Health Insurance	2,824	2,796	2,796	2,796	2,945	149
5490505 - OH-Life/AD&D, STD, LTD	884	1,641	1,641	1,641	1,722	81
5511000 - Office Supplies	1,655	0	0	730	0	0
5520000 - Operating Supplies	8,606	5,627	5,627	2,258	5,877	250
5521000 - Gas & Oil	22,991	40,833	40,833	13,938	41,849	1,016
5521999 - Gas & Oil Contra Acct	-22,941	0	0	-14,047	0	0
5524000 - Oper Supp-miscellaneous	0	0	0	447	1,950	1,950
5524500 - Cleaning Supplies	858	2,500	2,500	2,205	2,500	0
5525000 - Tools	9,431	8,697	8,697	8,025	1,125	-7,572
5525500 - Allowance	0	0	0	0	3,500	3,500
5540000 - Books,pubs,subs & Membership	790	4,060	4,060	2,173	4,060	0
5550000 - Training	6,875	22,540	22,540	9,003	22,540	0
<b>Operating Expenses:</b>	<b>\$1,183,217</b>	<b>\$1,324,285</b>	<b>\$1,324,285</b>	<b>\$977,775</b>	<b>\$1,370,650</b>	<b>\$46,365</b>

### 4138 - FLEET MAINTENANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	11,300	11,300
5640100 - Vehicles	0	0	0	0	24,999	24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,299</b>	<b>\$36,299</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,988,788</b>	<b>\$2,265,491</b>	<b>\$2,265,491</b>	<b>\$1,646,004</b>	<b>\$2,467,226</b>	<b>\$201,735</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	17,366	15,162	15,162	11,372	17,362	2,200
<b>Transfers Out:</b>	<b>\$17,366</b>	<b>\$15,162</b>	<b>\$15,162</b>	<b>\$11,372</b>	<b>\$17,362</b>	<b>\$2,200</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$17,366</b>	<b>\$15,162</b>	<b>\$15,162</b>	<b>\$11,372</b>	<b>\$17,362</b>	<b>\$2,200</b>

## FUND 510 - FLEET INTERNAL SERVICE FUND

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### TRENDS & ISSUES

The Fleet Internal Service Fund accounts for the cost of fuel and maintenance incurred by County for large vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed.

The FY18 Recommended Budget is at \$4,425,382 and reflects a decrease of 9.79% from the FY17 Adopted Budget.

This Fund supports 15.65 FTEs which remains unchanged from the FY17 Adopted Budget. Personal Services is increasing 5.38% or \$57,361 due to the following:

- A mid-year reclassifications
- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health Insurance and other ancillary insurance accounts, which will be updated after Open Enrollment

Operating reflects an increase of 4.59% from the FY17 Adopted Budget primarily due to cost associated with vehicle maintenance.

Capital Outlay includes requests for Computer Hardware for the Fuel Management System Phase II and a replacement vehicle.

### REVENUES

The recommended revenues are based on the department's current rates and reflect a projection of the actual revenues to date. Transfers In reflects department's proportionate allocation for services and is collected from BOCC departments, Road & Bridge, Fire Rescue and Solid Waste.

## 510-FLEET INTERNAL SERVICE FUND

	FY16 Actuals	FY17 Adopted Budget	FY17 Revised Budget	FY17 YTD	FY18 Recommended Budget	FY18 Recommended minus FY17 Adopted
<b>Revenues</b>						
Charges For Services	2,921,513	3,472,444	3,472,444	1,971,905	3,428,444	-44,000
Miscellaneous Revenues	1,116	0	0	1,976	0	0
Transfers In	279,804	679,537	1,072,437	509,653	996,938	317,401
Other Sources	0	0	0	7,750	0	0
Fund Balance	0	753,588	175,875	0	0	-753,588
<b>Total</b>	<b><u>3,202,433</u></b>	<b><u>4,905,569</u></b>	<b><u>4,720,756</u></b>	<b><u>2,491,284</u></b>	<b><u>4,425,382</u></b>	<b><u>-480,187</u></b>
<b>Expenditures</b>						
Personal Services	972,557	1,066,799	1,066,799	769,516	1,124,160	57,361
Operating Expenses	2,153,437	2,695,072	2,695,074	1,734,141	2,818,713	123,641
Capital Outlay	0	1,043,721	943,721	190,524	461,299	-582,422
Transfers Out	17,366	15,162	15,162	11,372	17,362	2,200
Reserves - Operating	0	80,846	0	0	3,848	-76,998
Reserves - Capital	0	3,969	0	0	0	-3,969
<b>Total</b>	<b><u>3,143,360</u></b>	<b><u>4,905,569</u></b>	<b><u>4,720,756</u></b>	<b><u>2,705,553</u></b>	<b><u>4,425,382</u></b>	<b><u>-480,187</u></b>

**1245 - IT PROJECT MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	225,000	225,000
5680010 - Computer Software, Capital	0	100,000	0	0	0	-100,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$125,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$125,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	918,722	918,722	167,065	0	-918,722
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$918,722</b>	<b>\$918,722</b>	<b>\$167,065</b>	<b>\$0</b>	<b>-\$918,722</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$918,722</b>	<b>\$918,722</b>	<b>\$167,065</b>	<b>\$0</b>	<b>-\$918,722</b>

**4125 - FACILITIES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	720	805	805	480	3,805	3,000
5430000 - Utility Services	10,747	13,500	13,500	6,487	13,500	0
5440000 - Rentals And Leases	47	0	0	56	0	0
5460000 - Repair & Maintenance Svcs	4,971	69,900	69,900	53,860	59,900	-10,000
<b>Operating Expenses:</b>	<b>\$16,485</b>	<b>\$84,205</b>	<b>\$84,205</b>	<b>\$60,883</b>	<b>\$77,205</b>	<b>-\$7,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$16,485</b>	<b>\$84,205</b>	<b>\$84,205</b>	<b>\$60,883</b>	<b>\$77,205</b>	<b>-\$7,000</b>

### 4133 - EQUIPMENT REPAIR

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	81,077	78,359	78,359	56,994	7,767	-70,592
5120002 - Disaster Relief	0	0	0	1,109	0	0
5130001 - Vacancy Factor	0	-1,406	-1,406	0	-136	1,270
5140000 - Overtime	0	2,000	2,000	0	0	-2,000
5150300 - Class C Meals	0	0	0	1	0	0
5160000 - Compensated Annual Leave	5,200	0	0	3,350	0	0
5160020 - Compensated Admin Leave	3,187	0	0	1,435	0	0
5170000 - Compensated Sick Leave	5,029	0	0	2,007	0	0
5170010 - Compensated Sick Leave Payoff	19,855	0	0	0	0	0
5210000 - Fica Taxes	8,052	6,147	6,147	4,810	595	-5,552
5220000 - Retirement Contributions	8,751	6,954	6,954	5,553	615	-6,339
5230000 - Health Insurance	4,551	2,072	2,072	1,514	0	-2,072
5231000 - Life Insurance	104	76	76	76	7	-69
5232000 - Dental Insurance	366	320	320	238	29	-291
5233000 - Lt Disability Insurance	149	133	133	103	13	-120
5233100 - St Disability Insurance	275	176	176	189	17	-159
5240000 - Workers' Compensation	2,921	2,503	2,503	2,050	318	-2,185
<b>Personal Services:</b>	<b>\$139,518</b>	<b>\$97,334</b>	<b>\$97,334</b>	<b>\$79,428</b>	<b>\$9,225</b>	<b>-\$88,109</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	440	440	438	640	200
5400000 - Travel And Per Diem	0	200	200	211	200	0
5410000 - Communications	1,034	1,232	1,232	687	1,307	75
5450000 - Insurance	416	473	473	473	2,884	2,411
5470000 - Printing And Binding	82	0	0	50	0	0
5490501 - OH-Workers' Compensation	217	272	272	272	25	-247
5490502 - OH-Property & Liability Insuranc	53	72	72	72	337	265
5490503 - OH-Dental Insurance	103	50	50	50	5	-45
5490504 - OH-Health Insurance	309	219	219	219	20	-199
5490505 - OH-Life/AD&D, STD, LTD	168	228	228	228	120	-108
5511000 - Office Supplies	2,125	2,120	2,120	2,118	2,120	0
5520000 - Operating Supplies	6	0	0	0	0	0
5590000 - Depreciation	65,078	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$69,591</b>	<b>\$5,306</b>	<b>\$5,306</b>	<b>\$4,819</b>	<b>\$7,658</b>	<b>\$2,352</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	200,000	200,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	0	0	0	3,848	3,848
5990020 - Reserve For Contingency	0	80,846	0	0	0	-80,846
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$80,846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,848</b>	<b>-\$76,998</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	3,969	0	0	0	-3,969
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$3,969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,969</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$209,109</b>	<b>\$187,455</b>	<b>\$102,640</b>	<b>\$84,246</b>	<b>\$220,731</b>	<b>\$33,276</b>

### 4137 - FLEET MAINTENANCE FUEL

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	17,348	20,957	20,957	13,521	42,099	21,142
5120002 - Disaster Relief	0	0	0	121	0	0
5130001 - Vacancy Factor	0	-368	-368	0	-737	-369
5140000 - Overtime	481	0	0	759	0	0
5160000 - Compensated Annual Leave	1,521	0	0	990	0	0
5170000 - Compensated Sick Leave	1,044	0	0	715	0	0
5210000 - Fica Taxes	1,452	1,604	1,604	1,223	3,221	1,617
5220000 - Retirement Contributions	1,497	1,576	1,576	1,211	3,635	2,059
5230000 - Health Insurance	3,131	3,644	3,644	2,663	4,527	883
5231000 - Life Insurance	24	19	19	19	39	20
5232000 - Dental Insurance	139	0	0	0	73	73
5233000 - Lt Disability Insurance	34	34	34	25	69	35
5233100 - St Disability Insurance	62	46	46	47	92	46
5240000 - Workers' Compensation	734	747	747	566	1,640	893
<b>Personal Services:</b>	<b>\$27,467</b>	<b>\$28,259</b>	<b>\$28,259</b>	<b>\$21,859</b>	<b>\$54,658</b>	<b>\$26,399</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	100	0	0	0	0	0
5410000 - Communications	1,376	4,780	4,780	1,594	4,780	0
5450000 - Insurance	169	186	186	186	430	244
5460000 - Repair & Maintenance Svcs	23,656	72,000	72,002	17,039	72,002	2
5462000 - Rep & Maint-automotive	1,886	3,500	3,500	4,115	0	-3,500
5490000 - Oth Current Chgs & Obligations	554	0	0	378	0	0
5490501 - OH-Workers' Compensation	98	124	124	124	186	62
5490502 - OH-Property & Liability Insuranc	22	22	22	22	29	7
5490503 - OH-Dental Insurance	47	23	23	23	34	11
5490504 - OH-Health Insurance	141	99	99	99	149	50
5490505 - OH-Life/AD&D, STD, LTD	120	163	163	163	190	27
5520000 - Operating Supplies	104	125	125	119	250	125
5521000 - Gas & Oil	853,629	1,196,754	1,196,754	652,133	1,281,100	84,346
5521999 - Gas & Oil Contra Acct	-2,697	0	0	-6,066	0	0
5524000 - Oper Supp-miscellaneous	423	500	500	854	1,000	500
5525000 - Tools	1,791	500	500	429	500	0
5540000 - Books,pubs,subs & Membership	2,174	1,600	1,600	1,972	1,600	0
5541000 - Registration Fees	550	900	900	793	950	50
<b>Operating Expenses:</b>	<b>\$884,144</b>	<b>\$1,281,276</b>	<b>\$1,281,278</b>	<b>\$673,977</b>	<b>\$1,363,200</b>	<b>\$81,924</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	24,999	24,999	23,459	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$23,459</b>	<b>\$0</b>	<b>-\$24,999</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$911,611</b>	<b>\$1,334,534</b>	<b>\$1,334,536</b>	<b>\$719,296</b>	<b>\$1,417,858</b>	<b>\$83,324</b>



### 4138 - FLEET MAINTENANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	468,953	630,463	630,463	398,172	716,511	86,048
5120002 - Disaster Relief	0	0	0	3,592	0	0
5130001 - Vacancy Factor	0	-11,555	-11,555	0	-13,096	-1,541
5140000 - Overtime	34,454	29,995	29,995	30,457	31,955	1,960
5140003 - Overtime- Disaster Relief	0	0	0	1,437	0	0
5160000 - Compensated Annual Leave	22,252	0	0	19,316	0	0
5160010 - Compensated Ann Leave Payoff	3,848	0	0	0	0	0
5160020 - Compensated Admin Leave	0	0	0	1,106	0	0
5170000 - Compensated Sick Leave	18,236	0	0	18,082	0	0
5210000 - Fica Taxes	39,885	50,525	50,525	34,996	57,251	6,726
5220000 - Retirement Contributions	40,227	49,668	49,668	35,505	59,878	10,210
5221000 - Opeb Gasb 45	51,242	0	0	0	0	0
5230000 - Health Insurance	102,856	163,204	163,204	105,670	172,870	9,666
5231000 - Life Insurance	577	622	622	515	704	82
5232000 - Dental Insurance	2,713	3,572	3,572	2,300	3,886	314
5233000 - Lt Disability Insurance	804	1,090	1,090	688	1,235	145
5233100 - St Disability Insurance	1,485	1,454	1,454	1,272	1,646	192
5240000 - Workers' Compensation	18,039	22,168	22,168	15,120	27,437	5,269
<b>Personal Services:</b>	<b>\$805,572</b>	<b>\$941,206</b>	<b>\$941,206</b>	<b>\$668,229</b>	<b>\$1,060,277</b>	<b>\$119,071</b>
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	128	2,200	2,200	0	2,200	0
5340000 - Other Contractual Services	4,491	4,500	4,500	3,409	4,500	0
5400000 - Travel And Per Diem	3,809	3,300	3,300	1,731	3,300	0
5410000 - Communications	928	1,755	1,755	804	3,105	1,350
5420000 - Freight & Postage Services	161	250	250	251	350	100
5440000 - Rentals And Leases	1,756	1,700	1,700	1,262	2,000	300
5450000 - Insurance	7,782	9,641	9,641	9,641	5,486	-4,155
5460000 - Repair & Maintenance Svcs	3,338	6,650	6,650	8,250	6,650	0
5462000 - Rep & Maint-automotive	1,144,931	1,200,000	1,200,000	949,847	1,250,000	50,000
5462999 - Rep & Maint-Auto Contra Acct	-20,110	0	0	-16,352	0	0
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,980	3,485	3,485	3,485	3,670	185
5490502 - OH-Property & Liability Insuranc	999	1,464	1,464	1,464	641	-823
5490503 - OH-Dental Insurance	934	646	646	646	680	34
5490504 - OH-Health Insurance	2,824	2,796	2,796	2,796	2,945	149
5490505 - OH-Life/AD&D, STD, LTD	884	1,641	1,641	1,641	1,722	81
5511000 - Office Supplies	1,655	0	0	730	0	0
5520000 - Operating Supplies	8,606	5,627	5,627	2,258	5,877	250
5521000 - Gas & Oil	22,991	40,833	40,833	13,938	41,849	1,016
5521999 - Gas & Oil Contra Acct	-22,941	0	0	-14,047	0	0
5524000 - Oper Supp-miscellaneous	0	0	0	447	1,950	1,950
5524500 - Cleaning Supplies	858	2,500	2,500	2,205	2,500	0
5525000 - Tools	9,431	8,697	8,697	8,025	1,125	-7,572
5525500 - Allowance	0	0	0	0	3,500	3,500
5540000 - Books,pubs,subs & Membership	790	4,060	4,060	2,813	4,060	0
5550000 - Training	6,875	22,540	22,540	9,218	22,540	0
<b>Operating Expenses:</b>	<b>\$1,183,217</b>	<b>\$1,324,285</b>	<b>\$1,324,285</b>	<b>\$994,462</b>	<b>\$1,370,650</b>	<b>\$46,365</b>

### 4138 - FLEET MAINTENANCE

Expenditure Categories:	FY16 Actuals:	FY17 Adopted :	FY17 Revised:	FY17 YTD:	FY18 Recommended:	FY18 Recommended - FY17 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	11,300	11,300
5640100 - Vehicles	0	0	0	0	24,999	24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,299</b>	<b>\$36,299</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,988,788</b>	<b>\$2,265,491</b>	<b>\$2,265,491</b>	<b>\$1,662,691</b>	<b>\$2,467,226</b>	<b>\$201,735</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted :</b>	<b>FY17 Revised:</b>	<b>FY17 YTD:</b>	<b>FY18 Recommended:</b>	<b>FY18 Recommended - FY17 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	17,366	15,162	15,162	11,372	17,362	2,200
<b>Transfers Out:</b>	<b>\$17,366</b>	<b>\$15,162</b>	<b>\$15,162</b>	<b>\$11,372</b>	<b>\$17,362</b>	<b>\$2,200</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$17,366</b>	<b>\$15,162</b>	<b>\$15,162</b>	<b>\$11,372</b>	<b>\$17,362</b>	<b>\$2,200</b>